

The Integrated Goods and Services Tax Rules, 2017

Notified vide Notification No. 4/2017 – Integrated Tax dated 28th June, 2017

1. **Short title and commencement.**-(1) These rules may be called the Integrated Goods and Services Tax Rules, 2017.

(2) They shall be deemed to have come into force on the 22nd day of June, 2017.
2. **Application of Central Goods and Services Tax Rules.**-The Central Goods and Services Tax Rules, 2017, for carrying out the provisions specified in section 20 of the Integrated Goods and Services Tax Act, 2017 shall, so far as may be, apply in relation to integrated tax as they apply in relation to central tax.
