



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Sub : a) CBIC makes 5th Amendment (2022) to CGST Rules and b) Notification under sub-rule (4B) of rule 8 of CGST Rules, 2017

Dear Member,

CBIC has issued following notifications pertaining to Central Tax in line with the recommendations of the 48th GST Council Meeting held on 17th December, 2022:

(a) CBIC makes fifth amendment (2022) to CGST Rules:

CBIC has notified the CGST (5th Amendment) Rules 2022 to make further amendments in the CGST Rules 2017 vide Notification No. 26/2022-Central Tax dated 26th December, 2022 ([copy enclosed](#)).

(b) Notification under sub-rule (4B) of rule 8 of CGST Rules, 2017:

CBIC has issued Notification No. 27/2022- Central Tax dated 26th December, 2022 ([copy enclosed](#)) specifying that the provisions of sub-rule (4A) of Rule 8 of the CGST Rules 2017 shall apply only in the State of Gujarat.

Members may kindly take a note of the above Notifications.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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