



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Circular No. EPS/108/2020-21

To: Members of the Council

**Sub : Changes in CGST Rules, 2017**

**Dear Member,**

CBIC has notified certain changes in the CGST Rules, 2017 vide Notification No. 94/2020-Central Tax dated 22.12.2020. Some of the Rules are applicable from 1.1.2021. Further, CBIC has introduced Rule 86B in GST Rules, to be applicable from January 1, 2021, which restricts use of input tax credit for discharging GST liability to 99 per cent.

A copy of Notification No. 94 / 2020 -Central Tax dated 22.12.2020 is enclosed herewith ([click here](#)).

Also enclosed ([click here](#)) please find a "Note on some of the important changes in the CGST Rules as per the above Notification" for your guidance.

In case, you need any clarification please get in touch with us.

**Thanking You,**

**A. Ravi Kumar**

**Joint Director**

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