

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 6th February, 2018

G.S.R. 145(E).—In exercise of the powers conferred by section 53 read with section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017), sections 17 and 18 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government hereby makes the following amendments in the Goods and Services Tax Settlement of Funds Rules, 2017, namely:—

1. (1) These rules may be called the Goods and Services Tax Settlement of Funds (Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Goods and Services Tax Settlement of Funds Rules, 2017, in rule 11, after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(3) At any point of time in any particular financial year, the Central Government may, on the recommendations of the Goods and Services Tax Council, provisionally settle any sum of integrated goods and services tax collected in that particular financial year which has not been settled so far.”

[F. No. 31013/16/2017-ST-I-DoR]

S. R. MEENA, Under Secy.

Note : The principal rules were published in Gazette of India, Extraordinary, Part- II, Section 3, Sub-Section (i), *vide* number G.S.R. 964(E), dated the 27th July, 2017.

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