

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**

**Notification No. 38/2021 – Central Tax**

**New Delhi, the 21<sup>st</sup> December, 2021**

G.S.R.....(E).— In pursuance of sub-rule (2) of rule 1 of the Central Goods and Services Tax (Eighth Amendment) Rules, 2021, No. 35/2021 – Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 659(E), dated the 24<sup>th</sup> September, 2021, the Central Government, hereby notifies the 1<sup>st</sup> day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.

[F. No. CBIC-20006/26/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

**SAG**  
SECRET