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* Section 1. Short title, extent and commencement.-

(1) This Act may be called the Central Goods and Services Tax Act, 2017.

(2) It extends to the whole of India 1[****]2

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

* Enforced w.e.f. 22nd July 2017.

1. Omitted "except the State of Jammu and Kashmir" by s. 2 of The Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (No. 26 of 2017) - Brought into force w.e.f. 8th July, 2017 .

2. The CGST (Extension to Jammu and Kashmir) Ordinance, 2017 has been repealed (w.e.f. 8th July, 2017) by s. 3 of the CGST (Extension to Jammu and Kashmir) Act, 2017 (26 of 2017). Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Rule 1

Rule 1. Short title ¹[**] and commencement. -**

(1) These rules may be called the Central Goods and Services Tax Rules, 2017.

(2) They shall come into force with effect from 22nd June, 2017.