
Statutory Provisions

CENTRAL GOODS AND SERVICES TAX ACT, 2017

Consumer Welfare Fund.

57. The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,-

- (a) the amount referred to in sub-section (5) of section 54;
- (b) any income from investment of the amount credited to the Fund; and
- (c) such other monies received by it, in such manner as may be prescribed.