



[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. 01/2022 – Central Tax**

**New Delhi, the 24<sup>th</sup> February, 2022**

G.S.R.....(E).- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21<sup>st</sup> March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of April, 2022, for the words “fifty crore rupees”, the words “twenty crore rupees” shall be substituted.

[F. No. CBIC- 20021/1/2022-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21<sup>st</sup> March, 2020 and was last amended vide notification No. 23/2021-Central Tax, dated the 1<sup>st</sup> June, 2021, published vide number G.S.R. 367(E), dated the 1<sup>st</sup> June, 2021.