



NOTIFICATION NO. 13/2020-CENTRAL TAX [G.S.R. 196(E)/F. NO. 20/06/03/2020-GST], DATED 21-3-2020 [UPDATED]

[As Amended by Notification No. 61/2020-Central Tax [G.S.R. 481(E)/F. No. Cbec- 20/13/01/2019-Gst], dated 30-7-2020, Notification No. 70/2020-Central Tax [G.S.R. 596(E)/F.No. Cbes-20/06/09/2019-Gst], dated 30-9-2020, Notification No. 88/2020-Central Tax [G.S.R. 704(E)/F.No. Cbes-20/06/04/2020-Gst], dated 10-11-2020, Notification No. 5/2021-Central Tax [G.S.R. 160(E)/F.No. Cbes-20/13/01/2019-Gst], dated 8-3-2021, Notification No. 23/2021-Central Tax [G.S.R. 367(E)/F.No. Cbic-20001/5/2021], dated 1-6-2021, Notification No. 1/2022-Central Tax [G.S.R. 159(E)/F.No. Cbic-20021/1/2022-Gst], dated 24-2-2022, Notification No. 17/2022-Central Tax [F. No. Cbic-20021/2/2022-Gst], dated 1-8-2022 and Notification No. 10/2023-Central Tax [G.S.R. 355(E)/F. No. Cbic- 20021/1/2023-Gst], dated 10-5-2023]

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government on the recommendations of the Council, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 70/2019 - Central Tax, dated the 13th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 926 (E), dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than ¹[a government department, a local authority,] ²[a Special Economic Zone unit and] those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in ³[any preceding financial year from 2017-18 onwards] exceeds ⁴[five crore rupees], as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person ⁵[or for Exports].

2. This notification shall come into force from the 1st October, 2020.

1 Inserted by Notification No. 23/2021-Central Tax [G.S.R. 367(E)/F.No. CBIC-20001/5/2021], dated 1-6-2021, w.e.f. 1-6-2021.

2 Inserted by Notification No. 61/2020-Central Tax [G.S.R. 481(E)/F. No. CBEC- 20/13/01/2019-GST], dated 30-7-2020, w.e.f. 30-7-2020.

3 Substituted for "a financial year" by Notification No. 70/2020-Central Tax [G.S.R. 596(E)/F.No. CBEC-20/06/09/2019-GST], dated 30-9-2020, w.e.f. 30-9-2020.

4 Substituted for "ten crore rupees" by Notification No. 10/2023-Central Tax [G.S.R. 355(E)/F. No. CBIC- 20021/1/2023-GST], dated 10-5-2023, w.e.f. 1-8-2023. Earlier said quoted words were amended by Notification No. 61/2020-Central Tax, dated 30-7-2020, w.e.f. 30-7-2020, Notification No. 88/2020-Central Tax, dated 10-11-2020, w.e.f. 1-1-2021, Notification No. 5/2021-Central Tax, dated 8-3-2021, w.e.f. 1-4-2021, Notification No. 1/2022-Central Tax, dated 24-2-2022, w.e.f. 1-4-2022 and Notification No. 17/2022-Central Tax, dated 1-8-2022, w.e.f. 1-10-2022.

5 Inserted by Notification No. 70/2020-Central Tax [G.S.R. 596(E)/F.No. CBEC-20/06/09/2019-GST], Dated 30-9-2020, w.e.f. 30-9-2020.