



**NOTIFICATION NO. 20/2022 - CENTRAL TAX [F.NO.CBIC-20013/1/2022-GST],  
DATED 28-9-2022**

*[As Corrected by Corrigendum G.S.R. 740(E) [F.No. Cbic-20013/1/2022-Gst], dated 29-9-2022]*

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations on the Council, hereby rescinds the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 20/2018-Central Tax, dated the 28th March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section(i), vide number G.S.R. 309 (E), dated the 28th

March, <sup>1</sup>[2018, with effect from the 1st day of October, 2022, except as respects things done or omitted to be done before such rescission.

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*1 Corrected vide CORRIGENDUM NO. G.S.R. 740 (E) dated 29-09-2022 before it was read as, "2018"*