



NOTIFICATION NO. 3/2021-CENTRAL TAX [G.S.R. 132(E)/F. NO. CBEC-20/06/02/2020-GST], DATED 23-2-2021 [UPDATED]

[As Amended by Notification No. 36/2021 - Central Tax [F.No. Cbic - 20006/26/2021 - Gst], dated 24-9-2021]

In exercise of the powers conferred by sub-section (6D) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), 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. 17/2020-Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 200(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of ¹[sub-section (6A) or] sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

- (a) not a citizen of India; or
- (b) a department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

1 Inserted by Notification No. 36/2021- Central Tax [F. No. Cbic-20006/26/2021-Gst], Dated 24-9-2021, w.e.f. 24-9-2021.