



**NOTIFICATION NO. 70/2019-CENTRAL TAX [F. NO. 20/13/01/2019-GST],  
DATED 13-12-2019 [UPDATED]**

*[Superseded by Notification No. 13/2020-Central Tax [G.S.R. 196(E)/F. No. 20/06/03/2020-Gst],  
dated 21-3-2020]*

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice 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.

2. This notification shall come into force from the 1st day of April 2020.