



NOTIFICATION NO. 72/2020-CENTRAL TAX G.S.R. 603(E) [F. NO. CBEC-20/06/09/2019-GST], DATED 30-9-2020 [UPDATED]

[As Corrected by Corrigendum G.S.R. 611(E) [F.No. Cbec-20/06/09/2019-Gst], dated 1-10-2020]

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely: —

"(r) ¹[Quick Response] code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48."

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely: —

"Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification."

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:—

"(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the ²[Quick Response] (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice."

1 Corrected vide CORRIGENDUM NO. G.S.R. 611(E) dated 01-10-2020 before it was read as "Quick Reference"

2 Corrected vide CORRIGENDUM NO. G.S.R. 611(E) dated 01-10-2020 before it was read as "Quick Reference"