



NOTIFICATION NO. 95/2020-CENTRAL TAX [G.S.R. 809(E)/F. NO. CBEC-20/06/13/2020-GST], DATED 30-12-2020 [UPDATED]

[As Amended by Notification No. 4/2021-Central Tax [G.S.R. 809(E)/F. No. Cbec-20/06/13/2020-Gst], dated 28-2-2021]

In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time-limit for furnishing of the annual return specified under section 44 of the said Act, read with rule 80 of the said rules, electronically through the common portal, for the financial year 2019-20 till ¹[31-3-2021].

¹ Substituted for "28-2-2021" by Notification No. 4/2021 [G.S.R. 809(E)/F. NO. CBEC-20/06/13/2020-GST], Dated 28-2-2021, w.e.f. 28-2-2021.