NOTIFICATION
New Delhi, the 30th September, 2020

No. 70/2020 – Central Tax

G.S.R. 596(E).—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:

In the said notification, in the first paragraph,

(i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director