

(ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

- (a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability ;
- (b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

Explanation- For the purpose of this notification, the expression “a complete tax period” means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

[F. No. CBEC-20/06/04/2020-GST]

PRAMOD KUMAR, Director

अधिसूचना

नई दिल्ली, 10 नवम्बर, 2020

सं. 86/2020-केंद्रीय कर

सा.का.नि. 702(अ).—केंद्रीय माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 168 के साथ पठित केन्द्रीय माल और सेवा कर नियम, 2017 की धारा 61 की उपधारा (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्र सरकार, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, और जीएसटी परिषद् की सिफारिशों के आधार पर भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 76/2020 केंद्रीय कर दिनांक 15 अक्टूबर 2020 जिसे सा.का.नि. 636(अ) दिनांक 15 अक्टूबर 2020 द्वारा प्रकाशित किया गया था, को उन बातों के सिवाए अधिक्रान्त करते हुए, जिन्हें ऐसे विखण्डन से पूर्व किया गया है या करने का लोप किया गया है, को विखण्डित करती है।

[फा. सं. सीबीईसी-20/06/04/2020-जीएसटी]

प्रमोद कुमार, निदेशक

NOTIFICATION

New Delhi, the 10th November, 2020

No. 86/2020—Central Tax

G.S.R. 702(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations on the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 76/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 636(E), dated the 15th October, 2020, except as respects things done or omitted to be done before such rescission.

[F. No. CBEC-20/06/04/2020-GST]

PRAMOD KUMAR, Director