

(d) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted;

13. In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, “FORM GSTR-3 or FORM GSTR-3B, as the case may be”, the letters and figure, “FORM GSTR-3B” shall be substituted;

14. FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted;

15. In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No.1, under the heading “List of Activities”, the words, “and inward”, shall be omitted.

[F.No.CBIC-20013/1/2022-GST]

RAJEEV RANJAN, Under Secy.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published *vide* number G.S.R. 610(E), dated the 19<sup>th</sup> June, 2017 and were last amended *vide* notification No. 14/2022 - Central Tax, dated the 5<sup>th</sup> July, 2022 *vide* number G.S.R. 517(E), dated the 5<sup>th</sup> July, 2022.

### अधिसूचना

नई दिल्ली, 28 सितम्बर, 2022

सं. 20/2022 केन्द्रीय कर

**सा.का.नि. 735(अ).**—केन्द्रीय माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 148 के 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 20/2020 केन्द्रीय कर दिनांक 28 मार्च 2018 जिसे सा.का.नि. 309(अ) दिनांक 28 मार्च 2018 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. सीबीआईसी-20013/1/2022-जीएसटी

राजीव रंजन, अवर सचिव

### NOTIFICATION

New Delhi, the 28<sup>th</sup> September, 2022

**No. 20 /2022–Central Tax**

**G.S.R. 735(E).**—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, 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, Ministry of Finance (Department of Revenue), No.20/2018-Central Tax, dated the 28<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section(i), *vide* number G.S.R. 309 (E), dated the 28<sup>th</sup> March, 2018, except as respects things done or omitted to be done before such rescission.

[F.No.CBIC-20013/1/2022-GST]

RAJEEV RANJAN, Under Secy.