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GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No. 13/2020– Central Tax

New Delhi, the 21st March, 2020

G.S.R. 196(E)**.-**In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017(hereinafter referred as said rules), the Government on the recommendations of the Council, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 70/2019 – Central Tax, dated the 13th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 926 (E), dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than [7][a government department, a local authority,] [1][a Special Economic Zone unit and] those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in [3][any preceding financial year from 2017-18 onwards] exceeds [10][five crore rupees], as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person [4][or for exports].

2. This notification shall come into force from the 1st October, 2020.

[F. No. 20/06/03/2020-GST]

PRAMOD KUMAR, Director

Notes

1. Inserted vide Notification No. 61/2020–Central Tax dated 30-07-2020.
2. Substituted for the words “one hundred crore rupees”, vide Notification No. 61/2020–Central Tax dated 30-07-2020.
3. Substituted for the words “a financial year”, vide Notification No. 70/2020 – Central Tax dated 30-09-2020**.**
4. Inserted vide Notification No. 70/2020 – Central Tax dated 30-09-2020 .
5. Substituted w.e.f. 01-01-2021 for the words "[2][five hundred crore rupees]", vide Notification No. 88/2020–Central Tax dated 10-11-2020.

6. Substituted w.e.f. 01-04-2021 for the words "[5][one hundred crore rupees]" vide Notification No. 05/2021–Central Tax dated 08-03-2021.
7. Inserted vide Notification No. 23/2021 – Central Tax dated 01-06-2021.
8. Substituted w.e.f. 01-04-2022 for the words "[6][fifty crore rupees]" vide Notification No. 01/2022 – Central Tax dated 24-02-2022.
9. Substituted w.e.f. 01-10-2022 for the words "[8][twenty crore rupees]" vide Notification No. 17/2022– Central Tax dated 01-08-2022.
10. Substituted w.e.f. 01-08-2023 for the words "[9][ten crore rupees]" vide Notification No. 10/2023 – Central Tax dated 10-05-2023.