

## Exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020

Notification No: 13/2020-CT

Classification: Exemption

Date: 21-03-2020

G.S.R. ....(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 those referred to in [sub-rules \(2\), \(3\), \(4\) and \(4A\) of rule 54](#) of the said rules, whose aggregate [turnover in a financial year exceeds one hundred 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.](#)

2. This notification shall come into force from the [1st October, 2020](#)