

**Notify the class of registered person required to issue e-invoice.****Notification No: 70/2019-CT****Classification: Registration****Date: 13-12-2019**

**G.S.R. ....(E).**— In exercise of the powers conferred by sub-rule (4) to rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice 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.

3. This notification shall come into force from **the 1st day of April, 2020.**