

Amendment in Notification No. 35/2020 dated 3rd April, 2020 to extend the validity period of E-way Bill

Notification No: 47/2020 – CT

Classification: E Way Bill

Date: 09-06-2020

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (herein in this notification referred to as said Act), read with section 20 of Integrated Goods And Service Tax Act, (13 of 2017) , and **section 21 of Union Territory Goods and service Tax Act (14 of 2017)** the Government , on the recommendations of the Council, hereby makes the following further Amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No.35/2020- Central Tax, dated the 3rd April, 2020** published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii) ,for the proviso ,the following proviso shall be substituted ,namely :-

"Provided that where an **E-Way bill has been generated under rule 138 of the Central Goods and services Tax Rules ,2017 on or before the 24th day of March ,2020** and whose **validity has expired on or after the 20th March ,2020, the** validity period of such e-way bill shall be deemed to have been **extended till the 30th day of June ,2020.**"

2. This notification shall come into force with effect from the **31" day of May, 2020.**

Note : The Principal notification was published in the Gazette of India , Extraordinary , Part-II , Section-3 ,sub-Section (i) No. **35/2020-Central Tax** ,dated the 3rd April 2020 vide Number G.S.R .235(E) dated 3rd April and was last amended by Notification No. **40/2020- Central Tax** -Dated the 5th May ,2020, published in the Gazette of India , Extraordinary vide number G.S.R 274 (E) , dated 5th May ,2020.