

Seeks to amend notification no. 46/2020-Central Tax in order to further extend period to pass order under Section 54(7) of CGST Act till 31.08.2020 or in some cases upto fifteen days thereafter.

Notification No: 56/2020 – CT

Classification: Due Date

Date: 27-06-2020

G.S.R.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following **amendment in the notification** of the Government of India in the Ministry of Finance (Department of Revenue), **No.46/2020-Central Tax**, dated the 9th June, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 361(E), dated the 9th June, 2020, namely:-

In the said notification, in the first paragraph,--

(i) **for** the words, figures and letters **“29th day of June, 2020”**, the words, figures and letters **“30th day of August, 2020”** shall be substituted;

(ii) **for** the words, figures and letters **“30th day of June, 2020”**, the words, figures and letters **“31st day of August, 2020”** shall be substituted

Note: The principal notification No. [46/2020-Central Tax](#), dated the 9th June, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 361(E), dated the 9th June, 2020.