

Amend Notification no. 13/2020-Central Tax in order to amend the class of registered persons for the purpose of e-invoice

Notification No: 61/2020 – CT

Classification: E-Invoicing

Date: 30-07-2020

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, the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), **No.13/2020 – Central Tax, dated the 21st March, 2020**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 21st March, 2020, namely:—

In the said notification, in the first paragraph,

- i. before the words “those referred to in sub-rules”, the words “**a Special Economic Zone unit and**” shall be inserted;
- ii. for the words “**one hundred crore rupees**”, the words “**five hundred crore rupees**” shall be substituted.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide **notification No. 13/2020-Central Tax, dated the 21st March, 2020**, published vide number G.S.R. 196(E), dated the 21st March, 2020.