

Extend the date of implementation of the Dynamic QR Code for B2C invoices till 01.12.2020.

Notification No: 71/2020 - CT**Classification: Due Date****Date: 30-09-2020**

G.S.R.....(E).—In exercise of the powers conferred by sixth proviso to rule 46 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.14/2020 – 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. 197(E), dated the 21st March, 2020, namely:—

In the said notification,—

- i. in the first paragraph, for the words ?a financial year?, the words and figures ?any preceding financial year from 2017-18 onwards? shall be substituted;
- ii. in the second paragraph, for the figures, letters and words ?1st day of October?, the figures, letters and words ?1st day of December? 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. [14/2020-Central Tax](#), dated the 21st March, 2020, published vide number G.S.R. 197(E), dated the 21st March, 2020.