

Filing of annual return under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.

Notification No: 77/2020 - CT

Classification: Due Date

Date: 15-10-2020

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) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of India in the Ministry of Finance, (Department of Revenue), [No. 47/2019 – Central Tax](#) dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 770(E), dated the 9th October, 2019, namely: -

In the said notification in the opening paragraph, for the words and figures ?financial years 2017-18 and 2018-19?, the words and figures ?financial years 2017-18, 2018-19 and 2019-20? shall be substituted.

Note: The principal notification No. [47/2019 – Central Tax](#), dated the 9th October, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 770(E), dated the 9th October, 2019.