

Applicability for Dynamic Quick Response (QR) code for B2C invoice issued by a registered person, whose aggregate turnover in a FY exceeds Rs. 500 Crore extended to 1st July 2021

Notification No: 06/2021-CT**Classification: E-Invoicing****Date: 30-03-2021**

G.S.R. 223(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 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. 89/2020 – Central Tax](#), dated the 29th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 745(E), dated the 29th November, 2020, namely:—

In the said notification, –

- (i) in the first paragraph, for the figures, letters and words, “31st day of March”, the figures, letters and words “30th day of June”, shall be substituted;
- (ii) in the first paragraph, for the figures, letters and words, “01st day of April”, the figures, letters and words “1st day of July”, shall be substituted.

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide [notification No. 89/2020-Central Tax](#), dated the 29th November, 2020, published vide number G.S.R. 745(E), dated the 29th November, 2020.