

Seeks to amend Notification no. 13/2020-Central Tax to exclude government departments and local authorities from the requirement of issuance of e-invoice.

Notification No: 23/2021-CT**Classification: E-Invoicing****Date: 01-06-2021**

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 further amendment 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, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

Note: The principal [notification No. 13/2020- Central Tax, dated the 21st March, 2020](#), was 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 and was last amended vide [notification number 05/2021 – Central Tax, dated the 8th March, 2021](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 160(E), dated the 8 th March, 2021.