

(ii) “रजिस्ट्रीकृत व्यक्ति को माल या सेवा या दोनों की” शब्दों के पश्चात् “या निर्यात के लिए” शब्द अंतःस्थापित किए जाएंगे ;

[फा. सं.सीबीईसी- 20/06/09/2019 –जीएसटी]

प्रमोद कुमार, निदेशक

**टिप्पण :** मूल अधिसूचना सं. 13/2020-केन्द्रीय कर, तारीख 21 मार्च, 2020, भारत के राजपत्र, असाधारण में सा.का.नि. 196(अ) तारीख 21 मार्च, 2020 द्वारा प्रकाशित किए गए थे और तत्पश्चात् सा.का.नि.481(अ), तारीख 30 जुलाई, 2020 द्वारा प्रकाशित अधिसूचना सं.61/2020-केन्द्रीय कर, तारीख 30 जुलाई, 2020 द्वारा संशोधन किया गया था।

### NOTIFICATION

New Delhi, the 30th September, 2020

#### No. 70/2020 – Central Tax

**G.S.R. 596(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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21<sup>st</sup> March, 2020, namely:-

In the said notification, in the first paragraph, -

- (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

**Note:** The principal notification No. 13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21<sup>st</sup> March, 2020 and was subsequently amended vide notification No. 61/2020-Central Tax, dated the 30<sup>th</sup> July, 2020, published vide number G.S.R. 481(E), dated the 30<sup>th</sup> July, 2020.