

नोट : मूल अधिसूचना संख्या 13/2020-केन्द्रीय कर, दिनांक 21 मार्च 2020 को सा.का.नि. 196 (अ), दिनांक 21 मार्च 2020 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और उसका अंतिम संशोधन, अधिसूचना संख्या 88/2020 - केन्द्रीय कर, दिनांक 10 नवंबर 2020 , जो भारत के राजपत्र, असाधारण भाग II, खंड 3, उपखंड (i) में सा.का.नि. 704(अ) दिनांक 10 नवंबर 2020, के द्वारा प्रकाशित की गई थी, द्वारा किया गया था ।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 8th March, 2021

No. 05/2021—Central Tax

G.S.R. 160(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 the 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 21st March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of April, 2021, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.

[F. No. CBEC-20/13/01/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 13/2020—Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21st March, 2020 and was last amended vide notification No. 88/2020-Central Tax, dated the 10th November, 2020, published vide number G.S.R. 704(E), dated the 10th November, 2020.