[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 03/2020 – Central Tax

New Delhi, the 01st January, 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), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 62/2019–Central Tax, dated the 26th November, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 879(E), dated the 26th November, 2019, namely:–

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In the said notification,–

(i) in paragraph 2, in clause (iii), for the figures, letters and words "30th day of October, 2019" and "31st day of October", the figures, letters and words "31st day of December, 2019" and "1st day of January, 2020" shall respectively be substituted;

(ii) in paragraph 3, for the figures, letters and words "31st day of October, 2019", the figures, letters and words "1st day of January, 2020" shall be substituted.

[F. No. 20/06/07/2019 – GST (Pt. II)]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 62/2019 –Central Tax, dated the 26th November, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 879(E), dated the 26th November, 2019.