[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. 70/2020 – Central Tax

New Delhi, the 30th September, 2020

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 amendments 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, -

(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, Government of India

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 subsequently amended *vide* notification No. 61/2020-Central Tax, dated the 30th July, 2020, published *vide* number G.S.R. 481(E), dated the 30th July, 2020.

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