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

Removal of Difficulty
Order No. 3/2019-Central Tax

New Delhi, the 8th March, 2019

S.O.(E). --- Whereas, clause (c) of sub-section (3) of section 31 the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

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1. Short title. —This Order may be called the Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under Notification No. 2/2019- Central Tax (Rate) dated 07.03.2019 published in the Gazette of India, Extraordinary, vide number G.S.R. No.189 (E), dated the 7th March, 2019.

[F.No. 354/25/2019-TRU]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India