[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. 70/2019 – Central Tax

New Delhi, the 13th December, 2019

G.S.R. …..(E).— In exercise of the powers conferred by sub-rule (4) to rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

3. This notification shall come into force from the 1st day of April, 2020.

IndiaCode

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

(Ruchi Bisht)
Under Secretary to the Government of India