[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. 86/2020 – Central Tax

New Delhi, the 10th November, 2020

G.S.R.....(E).– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations on the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 76/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 636 (E), dated the 15th October, 2020, except as respects things done or omitted to be done before such rescission.

IndiaCorp

[F. No. CBEC 20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India