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EXTRAORDINARY

□□□ II—□□□□ 3—□□□□□ (i)

PART II—Section 3—Sub-section (i)

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 15th October, 2020

No. 74/2020 - Central Tax

G.S.R. 634(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:

TABLE 2

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	e Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020 /	13 th January, 2021
2	January, 2021 to March, 2021 0	13 th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

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		FICATION	
		15th October, 2020	
	No. 75/202 G.S.R. 635(E).—In exercise of the powers con	0 – Central Tax	
for furn by such vear or	It to as the said Act), the Commissioner, on the reconshing the details of outward supplies in FORM of class of registered persons having aggregate turn the current financial year, for each of the months on the succeeding such month.	GSTR-1 of the Central Go nover of more than 1.5 cror is from October, 2020 to M	ods and Services Tax Rules, 2017, re rupees in the preceding financial larch, 2021 till the eleventh day of
of the s	2. The time-limit for furnishing the details or retail Act, for the months of October, 2020 to March	in, as the case may be, un i, 2021 shall be subsequent	ly notified in the Official Gazette.
		Γ	F. No. CBEC-20/06/09/2019-GST]
			PRAMOD KUMAR, Director
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	NOTIFICATION -	
	New Delhi, the 15th October, 2020	
	No. 76/2020 − Central Tax	
	G.S.R. 636(E).— In exercise of the powers conferred by section 168 of the Central Goods and Services Tax act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B of the and rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the ommon portal, on or before the twentieth day of the month succeeding such month:	
	Provided that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial ear, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in FORM GSTR-3B of the and rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:	
	Provided further that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous inancial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, tajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya,	
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Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B**. – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

[F. No. CBEC-20/06/09/2019-GST]
PRAMOD KUMAR, Director



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	No. 77/2020 – Central Tax
the Co	G.S.R. 637(E). — In exercise of the powers conferred by section 148 of the Central Goods and Services Tax 017 (12 of 2017) (hereinafter referred to as the said Act), the Gentral Government, on the recommendations of uncil, hereby makes the following amendment in the notification of Government of India in the Ministry of e, (Department of Revenue), No. 47/2019 – Central Tax dated the 9 th October, 2019, published in the Gazette a, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 770(E), dated the 9 th October, 2019,
	0 [F. No. CBEC-20/06/09/2019-GST]
	6 PRAMOD KUMAR, Director
Note: □	The principal notification No. 47/2019 – Central Tax, dated the 9th October, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 770(E), dated the 9th October, 2019.
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G.S.R. 638(E). Services Tax Rules, 201 hereby makes the follow (Department of Revenue Extraordinary, Part II, Services Tax Rules, 201	— In exercise of the powers conferre 7, the Central Board of Indirect Taxe ving amendment in the notification e), No.12/2017 — Central Tax, dated ection 3, Sub-section (i) <i>vide</i> number	d by the factor of the 28th G.S.R. 66	First proviso to rule 46 of the Central Goods and stoms, on the recommendations of the Council, overnment of India in the Ministry of Finance June, 2017, published in the Gazette of India, 50(E), dated the 28 th June, 2017, namely:— Fil, 2021, for the Table, the following shall be
	"TABI	LE -	
Serial Number (1)	Aggregate Turnover in the prec Financial Year (2)	ceding ² 0 / 0	Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)
1.	Up to rupees five crores	6	4
	more than rupees five crores	9 / 2	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.".

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

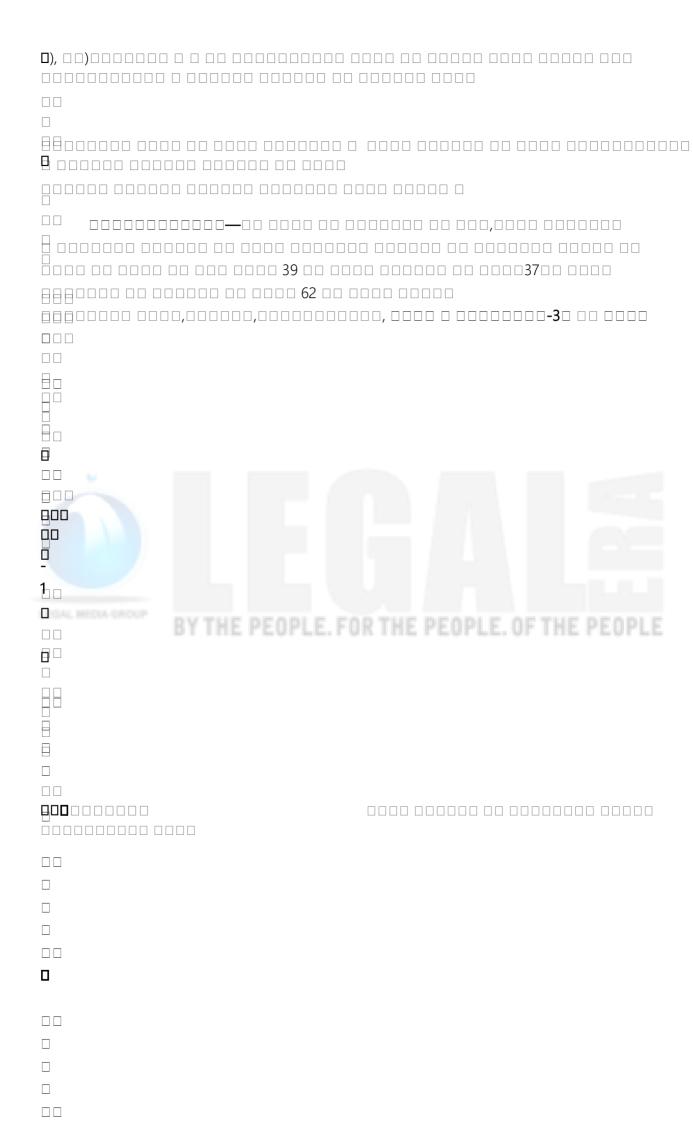


Note: The principal notification number 12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 660(E), dated the 28th June, 2017.

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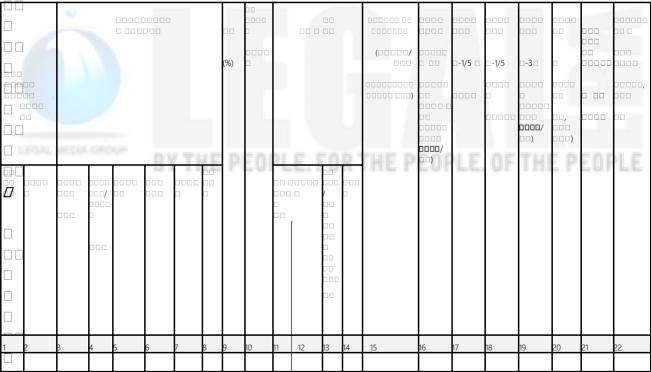
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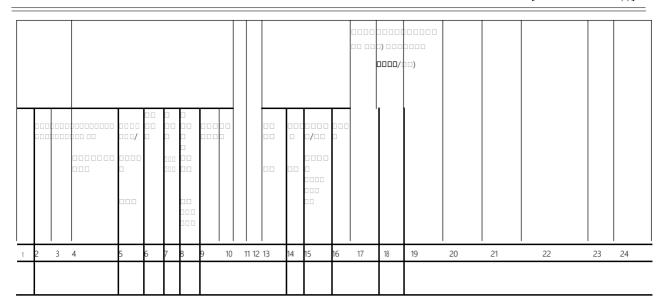
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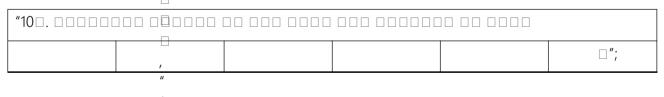
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0		No.	79/2020–Ce	entral Ta	x	
G.S.R. 639(E).—It	exercise	of the power	ers conferred	by section	on 164 of the	e Central Goods and Services Tax uncil, hereby makes the following
rules further to amend the C	entral Goo	ds and Serv	ices Tax Rul	es, 2017,	namely: -	men, hereby makes the following
1. Short title and (Twelveth Amendment) Rul	commence es, 2020.	ement (1)	These rules	may be c	alled the Cer	ntral Goods and Services Tax
(2) Save as otherwi		d in these r	ıles, they sha	all come i	nto force on	the date of their publication in the
Official Gazette.	STIH	E PEUI	P-1 201	7 0	C	LE. UF THE PEUPLE
for the first proviso, the follo						l to as the said rules), in rule 46,
"Provided that the l	Board may	, on the rec	ommendation	ns of the	Council, by	notification, specify-
(i) the number of di registered persons shall be re				nenclatui	re code for g	oods or services that a class of
(ii) a class of suppl Nomenclature code shall be						gits of Harmonised System of d
(iii) the class of re Nomenclature code for good			would not b	pe require	ed to mentio	n the Harmonised System of
3. In the said rules,	for rule 67	7A, the follo	owing rule sh	all be sut	ostituted, nar	mely: -
facility Notwithstanding as return under section 39 in FO or a Nil statement in FOR furnishing of the said return the registered mobile number registered mobile number based on the said return the registered mobile number based on the reg	ORM GST M GST (a) or the deer and the ased One T	ntained in t FR-3B or a EMP-08 for tails of outs said return of Time Passwo	his Chapter, Nil details of a tax perion ward supplies or the details ord facility.	for a reg f outward d, any re s or state s of outwa	istered person l supplies un supplies un serence to estimate through and supplies	lies by short messaging service on who is required to furnish a Nil der section 37 in FORM GSTR-1 electronic furnishing shall include the a short messaging service using or statement shall be verified by a
shall mean a return under se	ection 39 c	r details of	outward sup	plies und	ler section 3'	outward supplies or Nil statement 7 or statement under rule 62, for a I GSTR-1 or FORM GST CMP-

4. In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, \Box

namely: -



"Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner."

5. In the said rules, with effect from the 20th day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

"Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020."

- 6. In the said rules, in rule 142, in sub-rule (1A), -
- (i) for the words "proper officer shall", the words "proper officer may" shall be substituted;
- (ii) for the words "shall communicate", the word "communicate" shall be substituted.
- **7.** In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words "Total value", the words "Rate of Tax" shall be substituted.
 - 8. In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely: -

"FORM GSTR-2A

[See rule 60(1)]

Details	of	auto	drafte	d su	ppi	lies
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(From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

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2.	(a)Le	gal name of the	e registered per	rson														
	(b)	Trade name,	if any															

PART A

(Amount in Rs. all Tables)

Year

3. Inward supplies received from a registered person including supplies attracting reverse charge

	GSTIN of	Trade/ Legal		Invoi	e deta	ails	Rate	Taxable	Amo	ount of t	ax		Place of	Supply	GSTR-	GSTR-	GSTR-3B	Amendment	Tax	Effective
	supplier	name					(%)	value					supply	attracting	1/5	1/5	filing	made, if any		
														reverse	period		status	(GSTIN,	which	cancellation,
													(Name of	charge (Y/N)		filing date	(Yes/No)	Others)	amended	if any
			No.	Type	Date	Value			Integrated	Central	State/	Cess	State/ UT)							
									tax	tax	UT									
											tax									
⊢			_						_											
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
F																				

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

	ils of		R	evised	details			Rate	Taxable	A	mount o	of tax		Place of	Supply	GSTR-	GSTR-		Amendment	Tax	Effective
orig															attracting		1/5	3B filing	made	period	date of
Docu	ment							(%)	value					(Name of	reverse	period	filing	status	(GSTIN,		cancellation
														State/ UT)	charge (Y/N)		date	(Yes / No)	Others)	original record	if any,
														01)	(1/14)		uate	NO)	Others)	record	
No.	Date	GSTIN	Trade	No.	Type	Date	Value			Integrated	Central	State/	Cess								
			/ Legal		• •					tax	tax	UT tax									
			name																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1																	l			I	

5. Debit / Credit notes received during current tax period

GSTIN of supplier	Trade/ Legal name	C	redit /	Debit No	ote De	tails		Taxable value	An	ount oi	ftax		supply	attracting reverse		filing	3B filing status (Yes/	made, if	Tax period in which amended	Effective date of cancellation, if any
	,	No.		Note supply type	Date	Value			IntegratedCer tax		UT tax	Cess	State/UT)	(1/1/)		date	,	oulers)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

6. Amendment to Debit / Credit notes (Amendment to 5)

Detai origi docur	nal		N	Revis	sed detai	ls			Rate (%)	Taxable value	Ar	nount of	tax		Place of supply (Name	attracting		GSTR- 1/5 filing date	GSTR- 3B filing status (Yes / No)		period	Effective date of cancellation if any
Type No.	Date	GSTIN of Supplier	Trade / Legal name	No.		Note supply type	Date	Value			Integrated tax	Central tax	State/ UT tax	Cess	of State/ UT)				ŕ	L		
1 2	3	4	5	4	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
						ΥT		F		QP	LE. I	:01	7	H	E	E0	PL	Ε. ()F	THE	PE(PLE

PART B

7. ISD credit received

GSTIN of ISD	Trade/ Legal name	ISD docume detail	ent			details it note		amount inv	olved		GSTR-6 Period	GSTR-6 filing date	Amendment made, if any	Tax Period in which amended	ITC Eligibility
		Туре	No.	Date	No.	Date	Integrated tax	Central tax	State/ UT tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. Amendments to ISD credit details

Orig Docum	ginal I nent D			R	evised d	letails		Original IS details (for note	ISD credit	ITC an	nount involve	d			ISD GSTR-6 filing date	made	Tax period of original record	
Type	No.	Date	GSTIN of ISD	Trade/ Legal name	Type	No.	Date	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

PART- C

9. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor /	Deductor Name / E- Commerce	Tax period of GSTR-7 / GSTR-8	Amount received / Gross	Value of supplies returned	Net amount liable for TCS	Integrated	Amount (O	riginal / Revised) State /UT tax
GSTIN of E- Commerce Operator	Operator Name	(Original / Amended)	value (Original / Revised)			tax	tax	
1	2	3	4	5	6	7	8	9
9A.TDS	•							
9B. TCS								

PART- D

10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bil	l of en	try detai	ls	Amount of	ftax	Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	-7	8

11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)		ICEGATE Reference		Bill of E	ntry details		Amou	nt of tax	Amended
Supplier (SLZ)	name	date							(Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

Instructions:

- 1. Terms Used:
 - a. ITC Input tax credit
 - b. ISD Input Service Distributor
- 2. Important Advisory: FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.
- 3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
- 4. Table wise instructions:

Table No. and Heading	<u>Instructions</u>
3 Inward supplies received from a	 The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5.
registered person	ii. Invoice type:
including supplies attracting reverse	a. R- Regular (Other than SEZ supplies and Deemed exports)
charge	b. SEZWP- SEZ supplies with payment of tax
	c. SEZWOP- SEZ supplies without payment of tax
	d. DE- Deemed exports
	e. CBW - Intra-State supplies attracting IGST
	iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10 th November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 th March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.
	iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.
LEGAL MEENA GROUP	v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10 th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
	vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.
4 Amendment to Inward supplies received from	 i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
a registered person including supplies attracting reverse charge (Amendment to table 3)	ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10 th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
5 Debit / Credit notes received during current	 The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
tax period	ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.
	iii. Note Type:

3(i)]

	C. P. N.
	Credit NoteDebit Note
	iv. Note supply type:
	R- Regular (Other than SEZ supplies and Deemed exports) OFFINE SEZ
	SEZWP- SEZ supplies with payment of tax
	 SEZWOP- SEZ supplies without payment of tax
	o DE- Deemed exports
	CBW - Intra-State supplies attracting IGST
	v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10 th November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 th March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.
	vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.
U	vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.
	viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.
6 Amendment to Debit/Credit	 The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
notes(Amendment to 5)	ii. Tax period in which the note was reported originally will also be provided.
7 ISD credit received	i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
isb creak received	ii. Document Type:
	o ISD Invoice
	○ ISD Credit Note
	iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank
	 For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.
	 v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.
	vi. The status of eligibility of ITC on ISD credit notes will be provided.
8 Amendment to ISD credit received	 The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
9 TDS / TCS credit	 The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period
received	ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.

	10&	11		
	Details	of	Imp	ort of
	goods fr			
	bill of e	ntry	and f	rom
	SEZ	un	its	and
	develope	ers	and	their
	respectiv	ve a	mendn	nents
1				

- i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.
- ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.
- iii. The table also provides if the Bill of entry was amended.
- iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

"

- 9. In the said rules, in FORM GSTR-5, -
- (i). in the table, -
- (a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

"(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.";

- (b) in serial number 10, -
- (A) in the heading, after the words, "Total tax liability", the brackets and words "(including reverse charge liability, if any)", shall be inserted;
- (B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

"10C. On account of inward supplies liable to reverse charge									
					.";				

(ii) in the instructions, -

- (a) for paragraph 7, the following paragraph shall be substituted, namely: -
- "7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:
- (i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
- (ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
- (iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.";
- (b) in paragraph 8, in clause (ii), after the words, "invoice value is more than", the word "rupees", shall be inserted;
- (c) for paragraph 10, the following paragraph shall be substituted, namely: -
- "10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table."
- 10. In the said rules, in FORM GSTR-5A, -
 - (i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -
 - "4(a) ARN:
 - 4(b) Date of ARN:";

(ii) for serial number 6, the following shall be substituted, namely: -

"6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No.	Description	Place of supply	Amount due (Interest/	Other)
		(State/UT)		
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

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(iii). for serial number 7, the following shall be substituted, namely: -

"7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount pa	ıyable	Debit	Amo	ount paid
		Integrated tax	Cess	entry no.	Integrated tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)	PEOPLE.	FORTE	IE PEOP	LE. OF TH	E PEOPLE
3.	Others (based on Table 6)					

"

11. In the said rules, in FORM GSTR-9, -

- (i) in the Table, -
 - (a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -
 - "ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period";
 - (b) against Pt. V, for the heading, the following heading shall be substituted, namely: -
 - "Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.";
- (ii) in the instructions, -
 - (a) after paragraph 2, the following entry shall be inserted, namely,-
 - "2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here."
 - (b) in paragraph 4, -
 - (A) after the words, letters and figures, "that additional liability for the FY 2017-18 or FY 2018-19", the word, letters and figures "or FY 2019-20" shall be inserted;

- (B) in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (c) in paragraph 5, in the Table, in second column, -
 - (A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

- (B) against serial number 6C and serial number 6D, -
 - (i) after the entry ending with the words "entire input tax credit under the "inputs" row only.", the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

- (ii) in the entry ending with the words, figures and letters "Table 6C and 6D in Table 6D only.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.;
- (E) against serial number 8A, after the entry, the following entry shall be inserted, namely: "For FY 2019-20, it may be noted that the details from **FORM GSTR-2A** generated as on the 1st November, 2020 shall be auto-populated in this table.";
- (F) against serial number 8C, for the entries, the following entry shall be substituted, namely:-

"Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.";

(d) in paragraph 7, –

(A) after the words and figures "April 2019 to September 2019.", the following shall be inserted, namely: -

"For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.";

- (B) in the Table, in second column, -
 - (I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -

"For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.";

(II) against serial number 12, -

(1) in the entry beginning with the word, letters and figures "For FY 2018-19" after the words "for filling up these details.", the following entry shall be inserted, namely: -

"For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.";

(2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(III) against serial number 13, –

(1) in the entry beginning with the word, letters and figures "For FY 2018-19" after the words, letters and figures "in the annual return for FY 2019-20.", the following entry shall be inserted, namely: -

"For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.";

- (2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (e) in paragraph 8, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.
- 12. In the said rules, in FORM GSTR-9C, in the instructions, -
 - (i) in paragraph 4, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
 - (ii) in paragraph 6, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.
- 13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters "(accumulated ITC)", shall be omitted.
- 14. In the said rules, in FORM GST ASMT-16, for the table, the following table shall be substituted, namely: -

"Sr.	No.	Tax Rate	Turnover	Tax Period		Act	POS	Tax	Interest	Penalty	Fee	Others	Total
				From	То		(Place of Supply)						
	1	2	3	4	5	6	7	8	9	10	11	12	13
Tota	al												".



15. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	То								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												
												".

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)		Interest Pen	Penalty	Penalty Fee	Others	Total
	w		From	То								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely: -

	Tax Rate		Tax Perion From	od To		POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												"•

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: -

	Tax	Turnover	Tax Perio	d	Act	POS	Tax	Interest	Penalty	Fee	Others	Total
No.	Rate		From	То		(Plac+e of						
						Supply)						
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: -

"Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						".

20. In the said rules, in FORM GST DRC-24, for the table, the following table shall be substituted, namely: -

"Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess	RYTH	F PFOP	LE FOR	THE PEOPL	E OF THE	PEOPLE

21. In the said rules, in FORM GST DRC-25, for the table, the following table shall be substituted, namely: -

"Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						".

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 72/2020-Central Tax, dated the 30th September, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 603(E), dated the 30th September, 2020.

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NOTIFICATION No. D. Hinda 151 Oct 1 2020				
New Delhi, the 15th October, 2020				
	No. 06/2020–I		1. 46.64.6	
Services Tax Rules,	(E).— In exercise of the powers confer 2017, read with notification No. 4/20 Taxes and Customs, on the recomm	17-Integrated Tax, dated th	e 28th June, 2017, the Central	

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amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue),

No.5/2017 – Integrated Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 697(E), dated the 28th June, 2017, namely:–

In the said notification, with effect from the 01^{st} day of April, 2021, for the Table, the following shall be substituted, namely, -



3(i)

"TABLE

Serial Number (1)	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
	(2)	(3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.".

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification number 5/2017 – Integrated Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 697(E), dated the 28th June, 2017.

