

**NOTIFICATION**

New Delhi, the 5th May, 2020

**No. 40/2020—Central Tax**

**G.S.R. 274(E).**—In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.35/2020- Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.”.

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

PRAMOD KUMAR, Director

**Note :** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 35/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 235(E), dated the 3rd April, 2020.

**अधिसूचना**

नई दिल्ली, 5 मई, 2020

**सं. 41/2020-केंद्रीय कर**

**सा.का.नि. 275(अ).**—आयुक्त, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017का 12) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है)की धारा 44 की उपधारा (1)के साथ पठित केंद्रीय माल और सेवा कर नियम (जिसे इस अधिसूचना में इसके पश्चात् उक्तनियम कहा गया है) के नियम 80 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. 198(अ), तारीख 23 मार्च, 2020 द्वारा प्रकाशित अधिसूचना सं. 15/2020-केन्द्रीय कर, तारीख 23 मार्च, 2020 का अधिक्रमण करते हुए, उन बातों के सिवाय जिन्हें ऐसे अधिक्रमण से पहले किया गया है या करने का लोप किया गया है, परिषद की सिफारिशों पर, वित्तीय वर्ष 2018-2019 के लिए उक्त अधिनियम की धारा 44 के साथ पठित उक्त नियमों के नियम 80 के अधीन विनिर्दिष्ट वार्षिक विवरणी को सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से प्रस्तुत करने की समय सीमा को 30 सितम्बर, 2020 तक बढ़ाते हैं।

[फा. सं. सीबीईसी-20/06/04/2020-जीएसटी]

प्रमोद कुमार, निदेशक

**NOTIFICATION**

New Delhi, the 5th May, 2020

**No. 41/2020—Central Tax**

**G.S.R. 275(E).**—In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification No. 15/2020-Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3,