Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 45/2020 – Central Tax

New Delhi, the 09th June, 2020

G.S.R....(E).– In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the 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.10/2020- Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 193(E), dated the 21st March, 2020, namely:-

In the said notification, in the first paragraph, for the figures, letters and words “31st day of May, 2020”, the figures, letters and words “31st day of July, 2020” shall be substituted.

2. This notification shall come into force with effect from the 31st day of May, 2020.

[F. No. CBEC-20/06/03/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 10/2020-Central Tax, dated the 21st March, 2020, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193(E), dated the 21st March, 2020.