

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 24th February, 2022

No. 01/2022 – Central Tax

G.S.R. 159(E).—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – 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. 196(E), dated 21st March, 2020, namely:—

In the said notification, in the first paragraph, with effect from the 1st day of April, 2022, for the words “fifty crore rupees”, the words “twenty crore rupees” shall be substituted.

[F. No. CBIC- 20021/1/2022-GST]

RAJEEV RANJAN, Under Secy.

Note : The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 196(E), dated 21st March, 2020 and was last amended *vide* notification No. 23/2021-Central Tax, dated the 1st June, 2021, published *vide* number G.S.R. 367(E), dated the 1st June, 2021.