

CBIC has notified the Schema for E-Invoice for implementing E-Invoicing, which would be effective from 1<sup>st</sup> October 2020 only for registered persons having turnover of Rs 500 crore or more under GST.

CBIC has also given relaxation to SEZ from the provisions of E-Invoicing

**[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. 61/2020 – Central Tax**

**New Delhi, the 30<sup>th</sup> July, 2020**

G.S.R.....(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 amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 21<sup>st</sup> March, 2020, namely:—

In the said notification, in the first paragraph,

- (i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;
- (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

[F. No. CBEC-20/13/01/2019-GST]

(Prمود Kumar)  
Director, Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 13/2020-Central Tax, dated the 21<sup>st</sup> March, 2020, published vide number G.S.R. 196(E), dated the 21<sup>st</sup> March, 2020.