

## **Central Tax Notification**

**Notification No. 30/2019-Central Tax**

**Date - 28.06.2019**

Seeks to provide exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services("OIDAR services")

CBIC has notified the persons registered under section 24 of the Central Goods and Services Tax Rules, 2017 supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

The said persons shall not be required to furnish an annual return in FORM GSTR-9

The said persons shall not be required to furnish reconciliation statement in FORM GSTR-9C