

Central Tax

Notification No. 73/2020 – Central Tax

Dated – 1st October, 2020

Seeks to notify a special procedure for taxpayers for issuance of e-Invoices in the period
01.10.2020 - 31.10.2020

Central Government on the recommendations of the Council has issued a notification that the registered persons required to prepare the tax invoice in the manner specified in the rules. who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st October, 2020 to the 31st October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-73-central-tax-english-2020.pdf>