

Notification No. 77/2020 – Central Tax

Dated – 15th October, 2020

Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date

Central Government made the following amendment in the notification No. 47/2019 – Central Tax which was issued on 9th October, 2019. In the opening paragraph of the notification the words and figures “financial years 2017-18 and 2018-19” and the words and figures “financial years 2017-18, 2018-19 and 2019- 20” shall be substituted.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-77-central-tax-english-2020.pdf>