

## Notification No. 79/2020 – Central Tax

Dated – 15<sup>th</sup> October, 2020

### Seeks to make the Twelfth amendment (2020) to the CGST Rules.2017

Central Government made the following rules further to amend the Central Goods and Services Tax Rules, 2017.

In rule 46 of the Central Goods and Services Tax Rules, the first proviso, the following proviso shall be substituted.

“Provided that the Board may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- (ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- (iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf>