

Notification No. 88/2020 – Central Tax

Dated – 10th November, 2020

Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01st January 2021

Government made the following further amendments in the notification No. 13/2020 – Central Tax, was issued on 21st March, 2020. In this notification, in the first paragraph, with effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-88-central-tax-english-2020.pdf>