

Notification No. 90/2020 – Central Tax

Dated – 1st December, 2020

**Seeks to make amendment to Notification no. 12/2017- Central Tax dated
28.06.2017**

On the recommendations of the Council, CBIC has made amendment in the notification No.12/2017 – Central Tax was issued on 28th June, 2017. In this notification after the first proviso, the following proviso shall be inserted,

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-90-central-tax-english-2020.pdf>