

**Notification No. 94/2020**

**Dated - 28th December 2020**

**Seeks to make the Fourteenth amendment (2020) to the CGST Rules.2017**

CBIC has issued this notification for amendment in CGST Rules to amend the provisions relating to

1. Grant of Registration
2. Power to suspend or cancel GST Registration
3. Manner and extent of utilization of ITC
4. GST Return related amendment
5. E-Way Bills

For more details, please follow- <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-94-central-tax-english-2020.pdf>

For more details about Corrigendum, please follow- <https://www.cbic.gov.in/resources//htdocscbec/gst/notfctn-94-central-tax-corrigendum-2020.pdf>