

Notification No. 03/2021-Central Tax

Dated – 23rd February, 2021

Seeks to notify persons to whom provisions of sub-section (6B) or sub-section (6C) of section 25 of CGST Act will not apply

Government, on recommendation of the council and supersession of the notification No. 17/2020-Central ta, dated 23rd March, 2020, except as respect things done or omitted to be done before such supersession, has notified that the provision of sub-section (6B) or sub-section (6C) of section 25 of CGST Act shall not apply to a person who is:

- (a) Not a citizen of India or
- (b) A department or establishment of the Central Government or state Government or
- (c) A Local Authority or
- (d) A Statutory body
- (e) A public Sector Undertaking or
- (f) A person applying for the registration under the provision of sub-section (9) of the section 25 of the said Act.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-03-central-tax-english-2021.pdf>