

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**Notification No. 77/2020 – Central Tax**

New Delhi, the 15<sup>th</sup> October, 2020

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of India in the Ministry of Finance, (Department of Revenue), No. 47/2019 – Central Tax dated the 9<sup>th</sup> October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 770(E), dated the 9<sup>th</sup> October, 2019, namely: -

In the said notification in the opening paragraph, for the words and figures “financial years 2017-18 and 2018-19”, the words and figures “financial years 2017-18, 2018-19 and 2019-20” shall be substituted.

[F. No. 20/06/09/2019-GST]

(Pramod Kumar)  
Director, Government of India

Note: The principal notification No. 47/2019 – Central Tax, dated the 9<sup>th</sup> October, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 770(E), dated the 9<sup>th</sup> October, 2019.