

4. उक्त नियम के नियम 138क में, उपनियम (2) के स्थान पर निम्नलिखित उपनियम रखा जाएगा, अर्थात् : --  
 “(2) नियम 48 के उपनियम (4) के अधीन विहित रीति में बीजक जारी किए जाने के मामले में, बीजक निर्देश संख्या (आई. आर. एन.) सन्निहित करने वाले त्वरित निर्देश कूट को ऐसे कर बीजक की भौतिक प्रति के बदले उचित अधिकारी द्वारा सत्यापन के लिए इलैक्ट्रॉनिक ढंग से प्रस्तुत किया जा सकेगा।”

[फा. सं. सीबीईसी-20/06/09/2019-जीएसटी]

प्रमोद कुमार, निदेशक

टिप्पण : मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना सं. 03/2017-केंद्रीय कर, तारीख 19 जून, 2017 द्वारा सा.का.नि. सं. 610(अ) तारीख 19 जून, 2017 के माध्यम से प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. 62/2020-केंद्रीय कर तारीख 20 अगस्त, 2020, जो सा.का.नि. सं. 517(अ) तारीख 20 अगस्त, 2020 द्वारा प्रकाशित की गई थी, द्वारा किया गया।

## MINISTRY OF FINANCE

### (Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

### NOTIFICATION

New Delhi, the 30th September, 2020

### No. 72/2020—Central Tax

**G.S.R. 603(E).**—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2020.  
 (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
- In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:-  
 “(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”
- In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-  
 “Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”
- In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-  
 “(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”

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

PRAMOD KUMAR, Director

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, *vide* number G.S.R. 610(E), dated the 19th June, 2017 and last amended *vide* notification No. 62/2020-Central Tax, dated the 20<sup>th</sup> August, 2020, published *vide* number G.S.R. 517(E), dated the 20th August, 2020.