Notification Data Entry Sheet

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| Notification | 92/2020 – Central Tax | Non-Tariff | Date | 22/12/2020 |

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| File Ref | F.No. CBEC-20/06/04/2020-GST | Effective Date |  |

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| Gazette | G.S.R.784(E) | Date |  |

Update History

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| Date | Content |  |
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| Gist |  |
| Gist (CBIC) | Seeks to bring into force Sections 119,120,121,122,123,124,126,127 and 131 of Finance Act, 2020(12 of 2020). |

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| Keywords |  | |
| Organization |  |  |
| Subject |  |  |

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| Act | CGST | 10(2), 16(4), 29(1), 30(1), 31(2), 51(3), 122(1A), 132(1), sch II |
| IGST |  |
| UTGST |  |
| Rules | CGST |  |
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| Form |  | |
| Notification |  | |

Data Entry Checklist/Instruction

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| 1. | Cross link entry |
| 2. |  |

Act Amendments

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|  | Text of amendment |
| Sec 10(2) | 15. In sub section (2), in clauses (b), (c) and (d), the words “or services” was inserted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020. |

Data Entry Checklist/Instruction

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| 1. | Inserted the words as in text |
| 2. | Insert notes 14 as above |

Act Amendments

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|  | Text of amendment |
| Sec 16(4) | 5. In sub section (4), the words “invoice relating to such” was omitted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020. |

Data Entry Checklist/Instruction

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| 1. | omitted the words as in text |
| 2. | Insert notes 5 as above |

Act Amendments

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|  | Text of amendment |
| Sec 29(1) | 4. In sub section (1), for clause (c), was substituted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020.  Clause (c) read upto 31/12/2020 as follows:  “(c) the taxable person, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.” |

Data Entry Checklist/Instruction

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| 1. | Substituted the clause as in text |
| 2. | Insert notes 4 as above |

Act Amendments

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|  | Text of amendment |
| Sec 30(1) | 3. In sub section (1), the proviso was substituted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020.  proviso read upto 31/12/2020 as follows:  “Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019.” |

Data Entry Checklist/Instruction

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| 1. | Substituted the proviso as in text |
| 2. | Insert notes 3 as above |

Act Amendments

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|  | Text of amendment |
| Sec 31(2) | 2. In sub section (2), the proviso was substituted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020.  proviso read upto 31/12/2020 as follows:  “Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions as may be mentioned therein, specify the categories of services in respect of which–  (a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or  (b) tax invoice may not be issued.” |

Data Entry Checklist/Instruction

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| 1. | Substituted the proviso as in text |
| 2. | Insert notes 2 as above |

Act Amendments

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|  | Text of amendment |
| Sec 51(3) | 1. sub section (3), was substituted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020.  Sub section (3) read upto 31/12/2020 as follows:  “(3) The deductor shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed.” |

Data Entry Checklist/Instruction

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| 1. | Substituted the sub section as in text |
| 2. | Insert notes 1 as above |

Act Amendments

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|  | Text of amendment |
| Sec 122(1A) | 2. sub section (1A), was inserted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020. |

Data Entry Checklist/Instruction

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| 1. | Inserted the sub section as in text |
| 2. | Insert notes 2 as above |

Act Amendments

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|  | Text of amendment |
| Sec 132(1A) | 2. in sub section (1), for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences’’ was substituted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020.  3. in sub section (1), clause (c), was substituted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/01/2021 vide Notification No. 92/2020 Central Tax dated 22/12/2020.  Clause (c) read upto 31/12/2020 as follows:  “(c) avails input tax credit using such invoice or bill referred to in clause (b);” |

Data Entry Checklist/Instruction

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| 1. | substituted the words as in text |
| 2. | Insert notes 2, 3 as above |

Act Amendments

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|  | Text of amendment |
| Sch II | 1. in paragraph 4, clause (a), (b) the words “whether or not for a consideration,” was omitted by Central Goods and Services Tax Act, by Finance Act, 2020 and is effective from 01/07/2017 vide Notification No. 92/2020 Central Tax dated 22/12/2020. |

Data Entry Checklist/Instruction

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| 1. | Omitted the words as in text |
| 2. | Insert notes 1 as above |

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| Prepared by | Checked by | Software update | Website update |
| Puvitha |  |  |  |
| 25/12/2020 |  |  |  |