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**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
Notification No. 70/2019 – Central Tax**

**New Delhi, the 13<sup>th</sup> December, 2019**

G.S.R. ....(E).— In exercise of the powers conferred by sub-rule (4) to rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

3. This notification shall come into force from the 1st day of April, 2020.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India