

# A2Z Taxcorp LLP

## **CBIC amended CGST Rules empowering the Board to specify a class of registered person or supply of goods or services, require mentioning HSN code**

The CBIC vide **Notification No. 79/2020- Central Tax dated October 15, 2020** substituted first proviso to Rule 46 of the Central Goods and Services Tax Rules, 2017 (“**CGST Rules**”) to expand the power of the CBIC to specify a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned. Now it read as under:

*“Provided that the Board may, on the recommendations of the Council, by notification, specify-*

*(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or*

*(ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and*

*(iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:”*

**Note:** This has been specified vide *Notification No. 78/2020- Central Tax dated 15.10.2020.*

The Notification can be accessed at: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf;jsessionid=C3DBB60FFA692973D3A4642FCD0D8D17>

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