

CENTRAL GST CA. Rajiv Luthia, CA. Jinit Shah	
---	--

CBIC vide notification 06/2021 – CT dated 30th March, 2021 has amended notification 89/2020- CT dated 29th November, 2020 & waived penalty under section 125 for non-compliance of generation of Dynamic Quick Response (QR) code by registered person specified under notification 14/2020-CT dated 21st March, 2020 issuing invoice to an unregistered person between the period 01st December, 2020 and 30th June, 2021, subject to the condition that the said person complies with the provisions of the said notification from 01st July, 2021.