MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 26th October, 2026

No. 04/2026– Central Tax

G.S.R. 918(E).— In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the further following amendments in notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 13/2020 - Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 21st March, 2020, namely: -

In the said notification, in the first paragraph, for the words "in respect of supply of goods or services or both to a registered person or for exports", the following shall be substituted, namely: -

"in respect of, -

(i) supply of goods or services or both to a registered person; or

(ii) supply of goods or services or both for exports;

(iii) supply of goods or services or both received from an unregistered person where the tax is payable on reverse charge basis by the recipient of such goods or services or both; or

(iv) import of services".

2. This notification shall come into force on the first day of January, 2027.

[F. No. CBIC-20001/1/2026-GST]

KRITI PANDEY, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide notification No. 13/2020-Central Tax, dated the 21st March, 2020 published, vide number G.S.R. 196(E), dated the 21st March, 2020 and were last amended, vide notification No. 10/2023-Central Tax, dated the 10th May 2023 vide number G.S.R. 355(e), dated the 31st October, 2025.