

## **Notifications**

### **Central Tax**

#### **Notification No. 44/2023-Central Tax**

**Dated 25<sup>th</sup> August 2023**

**The Central Government Seeks to extend the due date for furnishing FORM GSTR-7 for April, May, June and July, 2023 for registered persons whose principal place of business is in the State of Manipur.**

G.S.R..... (E).-In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2019 -Central Tax, dated the 28<sup>th</sup> June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.452(E), dated the 28<sup>th</sup> June, 2019, namely:

In the said notification, in the first paragraph, in the fifth proviso: -

- (i) for the words, letter and figure "months of April 2023, May 2023 and June 2023" the words, letter and figure "months of April 2023, May 2023, June 2023 and July 2023" shall be substituted;
- (ii) for the words, letters and figure "thirty-first day of July, 2023", the words, letter and figure "twenty-fifth day of August, 2023" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of July, 2023.

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1009837/ENG/Notifications>