

Notifications

Central Tax

Notification No. 41/2023-Central Tax

Dated 25th August 2023

The Central Government Seeks to extend the due date for furnishing FORM GSTR-1 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 the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 –Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely: —

In the said notification, in the fourth proviso: -

(i) for the words, letter and figure —tax periods April 2023, May 2023 and June 2023||, the words, letter and figure —tax periods 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 31st day of July, 2023.

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1009834/ENG/Notifications>