### **Notifications**

#### **Central Tax**

## Notification No. 19/2023-Central Tax

## Dated 17th July 2023

# The Central Government Seeks to extend the due date for furnishing FORM GSTR-3B for April, May and June, 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 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. 12/2023 –Central Tax, dated the 24<sup>th</sup> May, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 385(E), dated the 24<sup>th</sup> May, 2023, namely:—
- (i) for the words, letter and figure "months of April, 2023 and May, 2023" the words, letter and figure "months of April, 2023, May, 2023 and June, 2023" shall be substituted;
- (ii) for the words, letters and figure "thirtieth day of June, 2023", the words, letter and figure "thirty-first day of July, 2023" shall be substituted.
- 2. This notification shall be deemed to have come into force with effect from the  $30^{\circ}$  day of June, 2023.

For more details, please follow

https://taxinformation.cbic.gov.in/view-pdf/1009773/ENG/Notifications