

Notifications

GST

Notification No. 15/2023-Central Tax

Dated 19th June 2023

The Central Government Seeks to extend the due date for furnishing FORM GSTR-3B for April and May, 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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2023 –Central Tax, dated the 24th 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 24th May, 2023, namely: —

(i) for the words, letter and figure — month of April, 2023|| the words, letter and figure — months of April, 2023 and May, 2023|| shall be substituted;

(ii) for the words, letters and figure —thirty-first day of May, 2023, the words, letter and figure —thirtieth day of June, 2023|| shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2023.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009754/ENG/Notifications>