

## Notifications

### GST

#### Notification No. 14/2023-CENTRAL TAX

Dated 19<sup>th</sup> June 2023

**The Central Government Seeks to extend the due date for furnishing FORM GSTR-1 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 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 10thNovember, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10thNovember, 2020, namely: —

In the said notification, in the fourth proviso: -

- (i) for the words, letter and figure — tax period April, 2023|| the words, letter and figure — tax periods April 2023 and May 2023|| shall be substituted;
- (ii) (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 31<sup>st</sup> day of May, 2023

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009753/ENG/Notifications>