

INDIRECT TAX

Update on various notifications issued pursuant to 50th GST Council Meeting

UPDATE NO. 28 OF 2023



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exceeding expectations
SINCE 1985





The following amendments have been made to Central Goods and Services Tax Rules, 2017 ('**CGST Rules**'), various notifications have been introduced and previous notifications have been amended pursuant to the recommendations made by the 50th GST Council Meeting.

1. Extension of due date for filing FORM GSTR-1 (w.e.f. 30 June 2023)

[Notification No. 18/2023-Central Tax dated 17 July 2023]

For registered persons whose principal place of business is in the State of **Manipur**, the time limit for submitting Form GSTR-1 for the quarter ending June 2023 has been extended until 31 July 2023.

2. Extension of due date for filing FORM GSTR-3B (w.e.f. 30 June 2023)

[Notification No. 19/2023-Central Tax dated 17 July 2023]

For registered persons whose principal place of business is in the State of Manipur, the time limit for submitting Form GSTR-3B for the months of April, May and June 2023 has been extended until 31 July 2023.

3. Extension of due date for filing FORM GSTR-3B)

[Notification No. 20/2023-Central Tax dated 17 July 2023]

For taxpayers registered in the State of **Manipur**, the time limit for submitting Form GSTR-3B for the quarter ending June 2023 has been extended until 31 July 2023.

4. Extension of due date for filing FORM GSTR-7 (w.e.f. 30 June 2023)

[Notification No. 21/2023-Central Tax dated 17 July 2023]

For registered persons in the State of **Manipur**, the time limit for submitting Form GSTR-7 for April, May, and June 2023 has been extended until 31 July 2023.

5. Extension of amnesty scheme for non-filers of GSTR-4
(w.e.f. 30 June 2023)

[Notification No. 22/2023-Central Tax dated 17 July 2023]

The notification seeks to extend amnesty scheme for non-filers of GSTR-4. The due date for furnishing Form GSTR-4 for the quarters starting from July 2017 to March 2022, has been extended up to 31 August 2023.

6. Extension of time limit for application of revocation of cancellation of registration. (w.e.f. 30 June 2023)

[Notification No. 23/2023-Central Tax dated 17 July 2023]

The period for application of revocation of cancellation of registration is extended to 31 August 2023.

7. Extension of amnesty scheme for deemed withdrawal of assessment orders (w.e.f. 30 June 2023)

[Notification No. 24/2023-Central Tax dated 17 July 2023]

The amnesty scheme for deemed withdrawal of assessment orders issued under Section 62 has been extended up to 31 August 2023.

8. Extension of amnesty scheme for non-filers of GSTR-9 (w.e.f. 30 June 2023)

[Notification No. 25/2023-Central Tax dated 17 July 2023]

The notification seeks to extend amnesty scheme for non-filers of Form GSTR-9. The due date for furnishing of Form GSTR-9 for financial years from 2017-18 to 2021-2022, has been extended up to 31 August 2023.

9. Extension of amnesty scheme for non-filers of GSTR-10 (w.e.f. 30 June 2023)

[Notification No. 26/2023-Central Tax dated 17 July 2023]

The notification seeks to extend amnesty scheme for non-filers of Form GSTR-10. The due date for furnishing FORM GSTR-9 for has been extended up to 31 August 2023.

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