

Deepali Mehta

Notification No 1 to 6/2025 dated 10.01.2025 for extension of return filing dates: GSTR1 – 13.01.2025 GSTR1 for QRMP – 15.01.2025 GSTR5 & GSTR6 – 15.01.2025 GSTR7 – 12.01.2025 GSTR3B – 24.01.2025 GSTR3B for QRMP –24.01.2025/26.01.2025 depending on the state Notification No. 01/2025 - Central Tax (Rate) dated 16.01.2025: Amendments to Notification No. 01/2017-Central Tax (Rate) Reduces the GST rate on Fortified Rice Kernel (FRK), classifiable under HSN 1904, to 5%. Amendment in the definition of ‘pre- packaged and labelled’ - to now cover all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined under the Legal Metrology Act, or a label affixed thereto is required to bear the declarations