



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  
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