



Deepali Mehta

Notifications: Notification No. 18-21/2023 –CT DT. 17.07.23: Seeks to extend the due date for furnishing Form GSTR-1, Form GSTR-3B and FORM GSTR-7 for April, May and June 2023 and for Quarter ended June 2023 for registered persons whose principal place of business is in the State of Manipur to 31.07.2023 respectively. Notification No. 22-26/2023 -CT DT. 17.07.2023: Seeks to extend the amnesty/benefit for GSTR-4, GSTR9 & GSTR10 Non-filers and deemed withdrawal of assessment orders issued under Section 62 to 31.08.2023 from 30.06.2023. Also the time limit for application for revocation of cancellation of registration is extended to 31.08.2023. Notification NO. 27/2023 DT. 31.07.2023: Seeks to notify the provisions of section 123 of the Finance Act, 2021 (13 of 2021). The long awaited change in definition of Zero Rate Supply for SEZ and IGST paid exports has now been amended and will c.....