

Deepali Mehta

Notifications Notifications NO 41-44-CT dated 25.08.2023 for extending the date of filing of GSTR1, GSTR3B and GSTR7 in the state of Manipur for the period April 23 to July 23 to 25.08.2023 Extending the date of Quarter ended June 2023 to 25th Day of August 2023 Notification No 45-CT dated 06.09.2023: Seeks to make amendments (Third Amendment, 2023) to the CGST Rules, 2017. They shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint. Insertion of Rule 31B & 31C – in valuation rules: “31B. Value of supply in case of online gaming including online money gaming.– Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, sha.....