



CLARIFICATIONS BY CBIC DATED 17.07.2023

Notification No. 18/2023- Through this clarification ,CBIC extends the deadline for submitting FORM GSTR-1 for the months of April, May, and June 2023 for registered persons whose primary place of business is in the state of Manipur.

Notification No. 19/2023- Through this notification CBIC clarified that the deadline for submitting FORM GSTR-3B for the fiscal quarter ending June 2023 has been extended to July 31, 2023, for registered individuals whose primary place of business is in Manipur.

Notification No. 20/2023- CBIC has extended the deadline for submitting the GSTR-3B form for the fiscal quarter ending June 2023 to July 31, 2023, specifically for taxpayers registered in Manipur.

Notification No. 21/2023- CBIC has extended the deadline for submitting FORM GSTR-7 for April, May, and June 2023 to registered persons whose primary place of business is in Manipur.

Notification No. 22/2023-CBIC has amended the Notification No. 73/2017 wherein “30th June 2023” is substituted by “30th August 2023”

Notification No. 23/2023-CBIC vide this notification has extended the time limit for revocation of cancellation of registration

Notification No. 24/2023- The CBIC noted in this notification that the amnesty scheme that considered withdrawal of assessment orders issued under Section 62 has been extended until August 31, 2023.

Notification No. 25/2023-The CBIC noted in this notification that the amnesty scheme for GSTR-9 non-filers has been extended to August 31, 2023.

Notification No. 26/2023- The CBIC has highlighted in its notification that the amnesty plan for GSTR-10 non-filers has been extended till August 31, 2023.

Link for the official notifications :

<https://taxinformation.cbic.gov.in/content-page/explore-circulars>



**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
NO. 18/2023- CENTRAL TAX**

New Delhi, the 17th July, 2023

G.S.R.(E).— In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10th November, 2020, namely: —

In the said notification, in the fourth proviso:-

- (i) for the words, letter and figure “tax periods April 2023 and May 2023”, the words, letter and figure “tax periods April 2023, May 2023 and June 2023” shall be substituted;
- (ii) for the words, letters and figure “thirtieth day of June, 2023”, the words, letter and figure “thirty-first day of July, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)

Director

Note: The principal notification No. 83/2020 –Central Tax, dated the 10th November, 2020 was published in the Gazette of India, Extraordinary *vide* number G.S.R. 699(E), dated the 10th November, 2020 and was last amended by notification No. 14/2023 –Central Tax, dated the 19th June, 2023, published in the Gazette of India, Extraordinary *vide* number G.S.R. 448(E), dated the 19th June, 2023.



**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

NOTIFICATION

No. 19/2023 – CENTRAL TAX

New Delhi, the 17th July, 2023

G.S.R.....(E).— In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2023 – Central Tax, dated the 24th May, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 385(E), dated the 24th May, 2023, namely: —

(i) for the words, letter and figure “months of April, 2023 and May, 2023” the words, letter and figure “months of April, 2023, May, 2023 and June, 2023” shall be substituted;

(ii) for the words, letters and figure “thirtieth day of June, 2023”, the words, letter and figure “thirty-first day of July, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director

Note: The principal notification No. 12/2023 –Central Tax, dated the 24th May, 2023 was published in the Gazette of India, Extraordinary vide number G.S.R. 385(E), dated the 24th May, 2023 and was last amended by notification No. 15/2023 –Central Tax, dated the 19th June, 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 449(E), dated the 19th June, 2023.



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
No. 20/2023 – CENTRAL TAX

New Delhi, the 17th July, 2023

G.S.R.....(E).— In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the quarter ending June, 2023 till the thirty-first day of July, 2023, for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under proviso to sub-section (1) of section 39 read with clause (ii) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director



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SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
NO. 21/2023-CENTRAL TAX**

New Delhi, the 17th July, 2023

G.S.R.....(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2019 –Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.452(E), dated the 28th June, 2019, namely:—

In the said notification, in the first paragraph, in the fifth proviso:-

- (i) for the words, letter and figure “months of April 2023 and May 2023” the words, letter and figure “months of April 2023, May 2023 and June 2023” shall be substituted;
- (ii) for the words, letters and figure “thirtieth day of June, 2023”, the words, letter and figure “thirty-first day of July, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F.No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director

Note: The principal notification No. 26/2019 –Central Tax, dated the 28th June, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 452(E), dated the 28th June, 2019 and was last amended by notification No. 16/2023 –Central Tax, dated the 19th June, 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 450(E), dated the 19th June, 2023.



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SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
NO. 22/2023 – CENTRAL TAX

New Delhi, the 17th July, 2023

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue), No. 73/2017– Central Tax, dated the 29th December, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1600(E), dated the 29th December, 2017, namely: —

In the said notification, in the seventh proviso, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director

Note: The principal notification No. 73/2017– Central Tax, dated the 29th December, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended *vide* notification number 02/2023 – Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 245(E), dated the 31st March, 2023.



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
NO. 23/2023 – CENTRAL TAX

New Delhi, dated the 17th July, 2023

G.S.R.....(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue), No. 03/2023– Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 246(E), dated the 31st March, 2023, namely: —

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director

Note: The principal notification No. 03/2023– Central Tax, dated the 31st March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 246(E), dated the 31st March, 2023.



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SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
NO. 24/2023 – CENTRAL TAX

New Delhi, the 17th July, 2023

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue), No. 06/2023– Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 249(E), dated the 31st March, 2023, namely: —

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director

Note: The principal notification No. 06/2023– Central Tax, dated the 31st March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 249(E), dated the 31st March, 2023.



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SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
NO. 25/2023 – CENTRAL TAX

New Delhi, dated the 17th July, 2023

G.S.R.....(E).– In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue), No. 07/2023– Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 250(E), dated the 31st March, 2023, namely: —

In the said notification, in the proviso, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director

Note: The principal notification No. 07/2023– Central Tax, dated the 31st March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 250(E), dated the 31st March, 2023.



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
NO. 26/2023 – CENTRAL TAX

New Delhi, dated the 17th July, 2023

S.O.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue), No. 08/2023– Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 1563(E), dated the 31st March, 2023, namely: —

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)
Director

Note: The principal notification No. 08/2023– Central Tax, dated the 31st March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 1563(E), dated the 31st March, 2023.