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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. 11/2023- Central Tax

New Delhi, the 24th May, 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 10<sup>th</sup> 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 10<sup>th</sup> November, 2020, namely: —

In the said notification, after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the tax period April, 2023, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the State of Manipur, shall be extended till the thirty-first day of May, 2023.”

2. This notification shall be deemed to have come into force with effect from the 11<sup>th</sup> day of May, 2023.

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

(Alok Kumar)

Director

Note: The principal notification No. 83/2020 –Central Tax, dated the 10<sup>th</sup> November, 2020 was published in the Gazette of India, Extraordinary *vide* number G.S.R. 699(E), dated the 10<sup>th</sup> November, 2020 and was last amended by notification No. 25/2022 –Central Tax, dated the 13th December, 2022, published in the Gazette of India, Extraordinary *vide* number G.S.R. 877(E), dated the 13th December, 2022.