



**NOTIFICATION NO. 12/2023 - CENTRAL TAX [G.S.R. 385(E)/
F. NO. CBIC- 20006/10/2023-GST], DATED 24-5-2023 [UPDATED]**

[As Amended by Notification No. 15/2023-Central Tax [G.S.R. 449(E)/F. No. Cbic- 20006/10/2023-Gst], dated 19-6-2023, Notification No. 19/2023-Central Tax [G.S.R. 507(E)/F. No. Cbic-20006/10/2023-Gst], dated 17-7-2023 and Notification No. 42/2023-Central Tax [G.S.R. 625(E)/F. No. Cbic- 20006/10/2023-Gst], dated 25-8-2023]

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 ¹[months of April, 2023, May, 2023, June, 2023 and July, 2023] till the ²[twenty-fifth day of August, 2023], for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under sub-section (1) of section 39, read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force with effect from the 20th day of May, 2023.

1 Substituted for "months of April, 2023, May, 2023 and June, 2023" by Notification No. 42/2023-Central Tax [G.S.R. 625(E)/F.No. CBIC-20006/10/2023-GST], dated 25-8-2023, w.r.e.f. 31-7-2023. Prior to its substitution, said quoted words were amended by Notification No. 15/2023-Central Tax [G.S.R. 449(E)/F.No. CBIC-20006/10/2023-GST], dated 19-6-2023, w.r.e.f. 31-5-2023 and Notification No. 19/2023-Central Tax [G.S.R. 507(E)/F.No. CBIC-20006/10/2023-GST], dated 17-7-2023, w.r.e.f. 30-6-2023.

2 Substituted for "thirty-first day of July, 2023" by Notification No. 42/2023-Central Tax [G.S.R. 625(E)/F.No. CBIC-20006/10/2023-GST], dated 25-8-2023, w.r.e.f. 31-7-2023. Prior to its substitution, said quoted words were amended by Notification No. 15/2023-Central Tax [G.S.R. 449(E)/F.No. CBIC-20006/10/2023-GST], dated 19-6-2023, w.r.e.f. 31-5-2023 and Notification No. 19/2023-Central Tax [G.S.R. 507(E)/F.No. CBIC-20006/10/2023-GST], dated 17-7-2023, w.r.e.f. 30-6-2023.