



NOTIFICATION NO. 83/2020-CENTRAL TAX [G.S.R. 699(E)/F.NO. CBEC-20/06/04/2020-GST], DATED 10-11-2020 [UPDATED]

[As Amended by Notification No. 12/2021-Central Tax [F. No. Cbec-20/06/08/2020-Gst], dated 1-5-2021, Notification No. 17/2021-Central Tax [G.S.R. 361(E)/F. No Cbic-20001/5/2021], dated 1-6-2021, Notification No. 25/2022-Central Tax [G.S.R. 877(E)/F. No. Cbic- 20006/16/2022-Gst], dated 13-12-2022, Notification No. 11/2023-Central Tax [G.S.R. 384(E)/F. No. Cbic- 20006/10/2023-Gst], dated 24-5-2023, Notification No. 14/2023-Central Tax [G.S.R. 448(E)/F. No. Cbic- 20006/10/2023-Gst], dated 19-6-2023, Notification No. 18/2023-Central Tax [G.S.R. 506(E)/F.No.Cbic-20006/10/2023-Gst], dated 17-7-2023, Notification No. 41/2023-Central Tax [G.S.R. 624(E)/F.No.Cbic-20006/10/2023-Gst], dated 25-8-2023 and Notification No. 9/2024-Central Tax, dated 12-4-2024]

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 74/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 634(E), dated the 15th October, 2020, and notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 75/2020-Central Tax, dated the 15th October, 2020 published in the Gazette of India, Extraordinary, vide number G.S.R. 635(E), dated the 15th October, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period:

¹[Provided further that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021 ²[and May, 2021], shall be extended till the twenty-sixth day of the month succeeding the said tax period:]

³[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 November, 2022, 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 districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period:]

⁴[Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the ⁵[tax periods April 2023, May 2023, June 2023 and July 2023], for the registered

¹ Inserted by Notification No. 12/2021-Central Tax, dated 1-5-2021, w.e.f. 1-5-2021.

² Inserted by Notification No. 17/2021-Central Tax, dated 1-6-2021, w.e.f. 1-6-2021.

³ Inserted by Notification No. 25/2022-Central Tax, dated 13-12-2022, w.r.e.f. 13-12-2022.

⁴ Inserted by Notification No. 11/2023-Central Tax, dated 24-5-2023, w.r.e.f. 11-5-2023.

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 ⁶[twenty-fifth day of August, 2023]:]

⁷[Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.]

2. This notification shall come into force with effect from the 1st day of January, 2021.

⁵ Substituted for "tax periods April 2023, May 2023 and June 2023" by Notification No. 41/2023-Central Tax, dated 25-8-2023, w.r.e.f. 31-7-2023. Prior to its substitution, said quoted words were amended by Notification No. 14/2023-Central Tax, dated 19-6-2023, w.r.e.f. 31-5-2023 and Notification No. 18/2023-Central Tax, dated 17-7-2023, w.r.e.f. 30-6-2023.

⁶ Substituted for "thirty-first day of July, 2023" by Notification No. 41/2023-Central Tax, dated 25-8-2023, w.r.e.f. 31-7-2023. Prior to its substitution, said quoted words were amended by Notification No. 14/2023-Central Tax, dated 19-6-2023, w.r.e.f. 31-5-2023 and Notification No. 18/2023-Central Tax, dated 17-7-2023, w.r.e.f. 30-6-2023.

⁷ Inserted by Notification No. 9/2024-Central Tax, dated 12-4-2024, w.r.e.f. 11-4-2024.