

**Significant Notifications and Circulars issued in GST and Customs from 16th June
2023 to 15th July 2023**

GST

Notifications

1. Extension of due date of Forms GSTR-1, GSTR-3B and GSTR-7 for the state of Manipur

The due date of filing following forms for the month of April, 2023 and May, 2023 has been extended to 30th June, 2023 for registered persons, whose principal place of business is in the State of Manipur:

S. No.	Forms	Extended Due Date
1.	GSTR-1 (Statement of outward supplies)	30 th June, 2023
2.	GSTR-3B (Monthly/ Quarterly return)	30 th June, 2023
3.	GSTR-7(return by a registered person required to deduct tax at source under section 51)	30 th June, 2023

[*Notification No. 14/2023 – CT dated 19.06.2023*](#)

[*Notification No. 15/2023 – CT dated 19.06.2023*](#)

[*Notification No. 16/2023 – CT dated 19.06.2023*](#)

2. Extension of due date of FORM GSTR-3B in select districts of Gujarat

The due date of filing of Form GSTR-3B for the month of May, 2023 has been extended to 30th June, 2023 for registered persons having principal place of business in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the State of Gujarat.

[*Notification No. 17/2023 – CT dated 27.06.2023*](#)

CUSTOMS

1. Exemption to certain deposits from the provisions of section 51A of the Customs Act, 1962 extended

[*Notification No.18/2023-Customs \(N.T.\) dated 30.03.2023*](#) exempted certain deposits from the provisions of section 51A of the Customs Act, 1962 [Payment of duty, interest, penalty, etc. through electronic cash ledger (ECL)] from 01.04.2023 to 30.04.2023.

[*Circular No. 09/2023-Customs dated 30.03.2023*](#) had specified that ECL as envisaged in section 51A of Customs Act, 1962 will be implemented in phases. In the first phase starting from 01.04.2023 till 30.04.2023, the exemption to deposit from the provisions of section 51A shall be restricted to the items specified in [*Notification No.18/2023-Customs \(N.T.\) dated 30.03.2023*](#). In second phase, starting from 01.05.2023, the exemptions cited above would continue, except for the deposits with respect to goods imported or exported at International Courier Terminals.

[*Notification No. 31/2023-Customs \(N.T.\) dated 26.04.2023*](#) amended [*Notification No.18/2023-Customs \(N.T.\) dated 30.03.2023*](#) to extend the exemption to be given under first phase till 30.06.2023. Consequently, the exemption to be given under second phase was also extended till 01.07.2023 vide [*Notification No. 30/2023-Customs \(N.T.\) dated 26.04.2023*](#).

[*Notification No. 49/2023-Customs \(N.T.\) dated 30.06.2023*](#) has amended [*Notification No.18/2023-Customs \(N.T.\) dated 30.03.2023*](#) to extend the exemption to be given under first phase till 30.09.2023. Consequently, the exemption to be given under second phase has also been extended till 01.10.2023 vide [*Notification No. 48/2023-Customs \(N.T.\) dated 30.06.2023*](#) by amending [*Notification No.19/2022-Customs \(N.T.\) dated 30.03.2022*](#).