



The Institute of Chartered Accountants of India
GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-179

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 has been extended to 31st May, 2023 for registered persons, whose principal place of business is in the State of Manipur:

S. No.	Forms	Due Date	Extended Due Date
1.	GSTR-1 (Statement of outward supplies)	11 th May, 2023	31 st May, 2023
2.	GSTR-3B (Monthly/ Quarterly return)	20 th May, 2023	31 st May, 2023
3.	GSTR-7(return by a registered person required to deduct tax at source under section 51)	10 th May, 2023	31 st May, 2023

[Notification No. 11/2023 – CT dated 24.05.2023](#)

[Notification No. 12/2023 – CT dated 24.05.2023](#)

[Notification No. 13/2023 – CT dated 24.05.2023](#)

Vice - Chairman
GST & Indirect Taxes Committee

Chairman
GST & Indirect Taxes Committee

The GST Update is an endeavour of the GST & Indirect Taxes Committee of ICAI to apprise the readers with the amendments made in the GST law vide significant notifications, circulars etc. The Committee welcomes your feedback on the Update at gst@icai.in. Please visit the website of the Committee <https://idtc.icai.org/index.php> for previous GST Updates and other knowledge resources on GST like articles, publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.

Information published in the Update is taken from publicly available sources and is believed to be accurate. The GST & Indirect Taxes Committee of ICAI takes no responsibility of accuracy and reliability of information published in the Update. No part of this Update may be reproduced, stored in a retrieval system, or transmitted in any form or by any means – electronic, mechanical, photocopying, recording, or otherwise without the permission of GST & Indirect Taxes Committee of ICAI.

The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector 62, Noida (U.P.)-201301