



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

GOODS & SERVICES TAX UPDATE-185

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, May and June 2023 has been extended to 31st July, 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)	31 st July, 2023
2.	GSTR-3B (Monthly return & Quarterly return for the quarter ending June 2023)	31 st July, 2023
3.	GSTR-7 (Return by a registered person required to deduct tax at source under section 51)	31 st July, 2023

[Notification No. 18/2023 – CT dated 17.07.2023, Notification No. 19/2023 – CT dated 17.07.2023, Notification No. 20/2023 – CT dated 17.07.2023, Notification No. 21/2023 – CT dated 17.07.2023](#)

2) Extension of date of filing Forms GSTR-4, GSTR-9 & GSTR-10 of earlier periods at reduced/waived late fees

The date upto which the Forms GSTR-4, GSTR-9 & GSTR-10 of earlier periods can be filed at reduced/waived late fees has been extended from 30.06.2023 to 31.08.2023. Details of reduced late fees are as follows:

Default	Reduced late fee	Condition
Non-filing of Form GSTR-4 (Return for composition supplier) for quarters falling between the period July 2017 to March 2019 or the financial years from 2019-20 to	Rs. 500 [Rs. 250 each for CGST & SGST] OR	

2021-22, by the due date	Nil, if no GST is payable	Return is filed between the period 01.04.2023 and 31.08.2023
Non-filing of Form GSTR-9 (Annual Return) for financial years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, by the due date	Total late fee restricted to Rs. 20,000 [Rs. 10,000 each for CGST & SGST]	
Non filing of Form GSTR-10 (Final Return) by the due date	Rs. 1,000 [Rs. 500 each for CGST & SGST]	

[Notification No. 22/2023 – CT dated 17.07.2023, Notification No. 25/2023 – CT dated 17.07.2023, Notification No. 26/2023 – CT dated 17.07.2023](#)

3) Extension of time limit for applying for revocation of cancellation of registration

The following registered persons, who have failed to apply for revocation of cancellation of their registration within a period of 30 days or such extended period as prescribed in section 30, have been allowed to apply for the same up to 31st August, 2023, as under:

Registered person	Conditions
Composition taxpayer, whose registration has been cancelled on or before 31.12.2022 due to non-furnishing of return for a financial year beyond three months from the due date of furnishing the said return	1. Application for revocation of cancellation of registration to be made after furnishing of returns due up to the effective date of cancellation of registration and payment of due tax, interest, penalty and late fee in respect of such returns. 2. No further extension shall be provided for filing application of revocation of cancellation of registration in such cases.
Regular taxpayer filing monthly returns, whose registration has been cancelled due to non-furnishing of return for 6 months	
Regular taxpayer filing quarterly returns, whose registration has been cancelled on or before 31.12.2022 due to non-furnishing of return for 2 tax periods	
Here, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 shall include a person whose appeal against the order of cancellation of registration or the order rejecting the application for revocation of cancellation of registration under section 107 of CGST Act has been rejected on the ground of failure to adhere to the time limit specified under section 30(1) of the Act. Hence, such persons can also apply for revocation of cancellation of	

registration up to 31st August, 2023.

[Notification No. 23/2023 – CT dated 17.07.2023](#)

4) Deemed withdrawal of assessment orders issued under section 62 of the CGST Act (Assessment of non-filers of returns)

The assessment order under section 62(1) of the CGST Act issued on or before 28.02.2023 in respect of the registered person who has failed to furnish a valid return within a period of 30 days of the service of such assessment order shall be deemed to be withdrawn, if such registered person furnishes the said return on or before 31.08.2023 along with interest due under section 50(1) and late fee payable under section 47.

The above benefit shall be available irrespective of whether or not an appeal has been filed against such assessment order under section 107 or whether or not the appeal, if any, filed against the said assessment order been decided.

[Notification No. 24/2023-CT dt. 17.07.2023](#)

***Vice - Chairman
GST & Indirect Taxes Committee***

***Chairman
GST & Indirect Taxes Committee***

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