

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

GOODS & SERVICES TAX UPDATE-199

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

The due date of filing the following forms for the month of April, May, June and July 2023 has been further extended to 25th August, 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)	25 th August, 2023
2.	GSTR-3B (Monthly return & Quarterly return for the quarter ending June 2023)	25 th August, 2023
3.	GSTR-7 (Return by a registered person required to deduct tax at source under section 51)	25 th August, 2023

<u>Notification No. 41/2023 – CT dated 25.08.2023, Notification No. 42/2023 – CT dated 25.08.2023, Notification No. 43/2023 – CT dated 25.08.2023, Notification No. 44/2023 – CT dated 25.08.2023</u>

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 <a href="mailto:stiful:stif

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