

रजिस्ट्रीकृत व्यक्तियों से भिन्न है, के लिए माह अप्रैल 2024 की कर अवधि के लिए उक्त नियमों के प्ररूप जीएसटीआर-1 में जावक आपूर्ति के ब्यौरों को प्रस्तुत करने की समय सीमा को अप्रैल, 2024 माह के बारहवें दिन तक बढ़ाया जाता है।”

2. यह अधिसूचना 11 अप्रैल, 2024 से प्रभावी मानी जाएगी।

[फा. स. सीबीआईसी-20021/1/2024-जीएसटी]

आर आनंदा, निदेशक

टिप्पण : मूल अधिसूचना सं. 83/2020-केंद्रीय कर, तारीख 10 नवंबर, 2020, भारत के राजपत्र, असाधारण में सा.का.नि.699(अ), तारीख 10 नवंबर, 2020 द्वारा प्रकाशित की गई थी और अंतिम संशोधन अधिसूचना सं. 41/2023-केंद्रीय कर, तारीख 25 अगस्त, 2023, जो भारत के राजपत्र, असाधारण, में सा.का.नि.624(अ) तारीख 25 अगस्त, 2023 द्वारा संशोधित की गई थी।

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
NOTIFICATION

New Delhi, the 12th April, 2024

No. 09/2024 – CENTRAL TAX

G.S.R. 246(E).— 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), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely:—

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“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 said 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 be deemed to have come into force with effect from the 11th day of April, 2024.

[F. No. CBIC-20021/1/2024-GST]

R. ANANTH, Director

Note: The principal notification No. 83/2020 –Central Tax, dated the 10th November, 2020 was published in the Gazette of India, Extraordinary vide number G.S.R. 699(E), dated the 10th November, 2020 and was last amended by notification No. 41/2023 –Central Tax, dated the 25th August 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 624(E), dated the 25th August 2023.