

Notification No. 25/2022- Central Tax New Delhi, the 13th December, 2022 G.S.R. (E).— In exercise of the powers conferred by the 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 second 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 tax period N.....