

Deepali Mehta

Notifications: Notification No. 14,15,16/2023 –CT DT. 19.06.23: Seeks to extend the due date for furnishing Form GSTR-1, Form GSTR-3B and FORM GSTR-7 for April and May, 2023 for registered persons whose principal place of business is in the State of Manipur to 30.06.2023 respectively. Notification No. 17/2023 -CT DT. 27.06.2023: Extension of due date for filing of return in FORM GSTR-3B for the month of May 2023 for the persons registered in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the state of Gujarat upto 30th June 2023. Circulars: 8 circulars are issued on 17.07.2023. No 192/04/2023- Clarification on charging of interest under section 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof. According to this circular since the amount