

Central Tax Notifications 2023

28-12-2023	56/20 23	Check	Check	“Seeks to extend dates of specified compliances in exercise of powers under section 168A of CGST Act”
20-12-2023	55/20 23	Check	Check	“Extension of due date for filing of return in FORM GSTR-3B for the month of November, 2023 for the persons registered in certain districts of Tamil Nadu.”
17-11-2023	54/20 23	Check	Check	“Seeks to amend Notification No. 27/2022 dated 26.12.2022 to notify biometric-based Aadhaar authentication for GST registration in the State of Andhra Pradesh”
02-11-2023	53/20 23	Check	Check	“Seeks to notify a special procedure for condonation of delay in filing of appeals against demand orders passed until 31st March, 2023.”
26-10-2023	52/20 23	Check	Check	“Seeks to make amendments (Fourth Amendment, 2023) to the CGST Rules, 2017”
29-09-2023	51/20 23	Check	Check	“Seeks to make amendments (Third Amendment, 2023) to the CGST Rules, 2017 in supersession of Notification No. 45/2023 dated 06.09.2023”
29-09-2023	50/20 23	Check	Check	“Seeks to amend Notification No. 66/2017-Central Tax dated 15.11.2017 to exclude specified actionable claims”
29-09-2023	49/20 23	Check	Check	“Seeks to notify supply of online money gaming, supply of online gaming other than online money gaming and supply of actionable claims in casinos under section 15(5) of CGST Act”
29-09-2023	48/20 23	Check	Check	“Seeks to notify the provisions of the Central Goods and Services Tax (Amendment) Act, 2023”

25-09-2023	47/20 23	Check	Check	“Seeks to amend Notification No. 30/2023-CT dated 31st July, 2023”
18-09-2023	46/20 23	Check	Check	“Seeks to appoint common adjudicating authority in respect of show cause notice issued in favour of M/s Inkuat Infrasol Pvt. Ltd.”
06-09-2023	45/20 23	Check	Check	“Seeks to make amendments (Third Amendment, 2023) to the CGST Rules, 2017”
25-08-2023	44/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-7 for April, May, June and July , 2023 for registered persons whose principal place of business is in the State of Manipur”
25-08-2023	43/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-3B for quarter ending June 2023 for registered persons whose principal place of business is in the State of Manipur”
25-08-2023	42/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-3B for April, May, June and July 2023 for registered persons whose principal place of business is in the State of Manipur”
25-08-2023	41/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-1 for April, May, June and July, 2023 for registered persons whose principal place of business is in the State of Manipur”
17-08-2023	40/20 23	Check	Check	“Seeks to appoint common adjudicating authority in respect of show cause notice issued in favour of M/s United Spirits Ltd.”
17-08-2023	39/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-3B for April, May, June and July 2023 for registered

				persons whose principal place of business is in the State of Manipur”
04-08-2023	38/20 23	Check	Check	“Seeks to make amendments (Second Amendment , 2023) to the CGST Rules, 2017.”
04-08-2023	37/20 23	Check	Check	“Seeks to notify special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by unregistered persons.”
04-08-2023	36/20 23	Check	Check	“Seeks to notify special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by composition taxpayers”
31-07-2023	35/20 23	Check	Check	“Seeks to appoint common adjudicating authority in respect of show cause notices in favour of against M/s BSH Household Appliances Manufacturing Pvt Ltd.”
31-07-2023	34/20 23	Check	Check	“Seeks to waive the requirement of mandatory registration under section 24(ix) of CGST Act for person supplying goods through ECOs, subject to certain conditions.”
31-07-2023	33/20 23	Check	Check	“Seeks to notify “Account Aggregator” as the systems with which information may be shared by the common portal under section 158A of the CGST Act, 2017.”
31-07-2023	32/20 23	Check	Check	“Seeks to exempt the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.”
31-07-2023	31/20 23	Check	Check	“Seeks to amend Notification No. 27/2022 dated 26.12.2022”

31-07-2023	30/20 23	Check	Check	“Seeks to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods.”
31-07-2023	29/20 23	Check	Check	“Seeks to notify special procedure to be followed by a registered person pursuant to the directions of the Hon’ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.”
31-07-2023	28/20 23	Check	Check	“Seeks to notify the provisions of sections 137 to 162 of the Finance Act, 2023 (8 of 2023)”
31-07-2023	27/20 23	Check	Check	“Seeks to notify the provisions of section 123 of the Finance Act, 2021 (13 of 2021)”
17-07-2023	26/20 23	Check	Check	“Seeks to extend amnesty for GSTR-10 non-filers”
17-07-2023	25/20 23	Check	Check	“Seeks to extend amnesty for GSTR-9 non-filers”
17-07-2023	24/20 23	Check	Check	“Seeks to extend amnesty scheme for deemed withdrawal of assessment orders issued under Section 62”
17-07-2023	23/20 23	Check	Check	“Seeks to extend time limit for application for revocation of cancellation of registration”
17-07-2023	22/20 23	Check	Check	“Seeks to extend amnesty for GSTR-4 non-filers”
17-07-2023	21/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-7 for April, May and June 2023 for registered persons whose principal place of business is in the State of Manipur”

17-07-2023	20/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-3B for quarter ending June, 2023 for registered persons whose principal place of business is in the State of Manipur”
17-07-2023	19/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-3B for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur”
17-07-2023	18/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-1 for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur”
28-06-2023	17/20 23	Check	Check	“The GSTR-3B filing due date for May month has been extended till 30th June for Gujarat’s districts, Kutch, Jamnagar, Morbi, Patan and Banaskantha.”
19-06-2023	16/20 23	Check	Check	“According to CBIC Notification No. 16/2023, the State of Manipur extends the deadline for submitting FORM GSTR-7 until 30th June 2023 for April and May 2023.”
19-06-2023	15/20 23	Check	Check	“For April and May 2023, Central Tax notification no. 15/2023 extends the due date for submitting FORM GSTR-3B in Manipur until 30th June 2023.”
19-06-2023	14/20 23	Check	Check	“Manipur’s GSTR-1 due date for April and May 2023 has been extended by Central Tax notification 14/2023 until 30th June 2023.”
24-05-2023	13/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-3B for April 2023 for registered persons whose principal place of business is in the State of Manipur.”

24-05-2023	12/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-1 for April 2023 for registered persons whose principal place of business is in the State of Manipur.”
24-05-2023	11/20 23	Check	Check	“Seeks to extend the due date for furnishing FORM GSTR-1 for April, 2023 for registered persons whose principal place of business is in the State of Manipur.”
10-05-2023	10/20 23	Check	Check	“Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 5 Cr from 01 st August 2023.”
31-03-2023	09/20 23	Check	Check	“Extension of limitation under Section 168A of CGST Act”
31-03-2023	08/20 23	Check	Check	“Amnesty to GSTR-10 non-filers”
31-03-2023	07/20 23	Check	Check	“Rationalisation of late fee for GSTR-9 and Amnesty to GSTR-9 non-filers”
31-03-2023	06/20 23	Check	Check	“Amnesty scheme for deemed withdrawal of assessment orders issued under Section 62”
31-03-2023	05/20 23	Check	Check	“Seeks to amend Notification No. 27/2022 dated 26.12.2022”
31-03-2023	04/20 23	Check	Check	“Amendment in CGST Rules”
31-03-2023	03/20 23	Check	Check	“Extension of time limit for application for revocation of cancellation of registration”

31-03-2023	02/20 23	Check	Check	“Amnesty to GSTR-4 non-filers”
04-01-2023	01/20 23	Check	Check	“To assign powers of Superintendent of central tax to Additional Assistant Directors in DGCI, DGGST and DG Audit.”

Central Tax Rate Notification 2023

19-10-2023	20/202 3	Check	Check	“Seeks to amend Notification No 05/2017- Central Tax (Rate) dated 28.06.2017.”
19-10-2023	19/202 3	Check	Check	“Seeks to amend Notification No 04/2017- Central Tax (Rate) dated 28.06.2017.”
19-10-2023	18/202 3	Check	Check	“Seeks to amend Notification No 02/2017- Central Tax (Rate) dated 28.06.2017.”
19-10-2023	17/202 3	Check	Check	“Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06.2017.”
19-10-2023	16/202 3	Check	Check	“Seeks to amend Notification No 17/2017- Central Tax (Rate) dated 28.06.2017.”
19-10-2023	15/202 3	Check	Check	“Seeks to amend Notification No 15/2017- Central Tax (Rate) dated 28.06.2017.”

19-10-2023	14/2023	Check	Check	“Seeks to amend Notification No 13/2017- Central Tax (Rate) dated 28.06.2017.”
19-10-2023	13/2023	Check	Check	“Seeks to amend Notification No 12/2017- Central Tax (Rate) dated 28.06.2017.”
19-10-2023	12/2023	Check	Check	“Seeks to amend Notification No 11/2017- Central Tax (Rate) dated 28.06.2017.”
29-09-2023	11/2023	Check	Check	“Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06.2017.”
26-07-2023	10/2023	Check	Check Corrigen dum, 31st July	“Seeks to amend No. 26/2018- Central Tax (Rate) to implement the decisions of 50th GST Council.”
26-07-2023	09/2023	Check	Check	“Seeks to amend No. 01/2017- Central Tax (Rate) to implement the decisions of 50th GST Council.”
26-07-2023	08/2023	Check	Check	“Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”

26-07-2023	07/2023	Check	Check	“Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”
26-07-2023	06/2023	Check	Check	“Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”
09-05-2023	05/2023	Check	Check	“Seeks to amend notification No. 08/2017- Integrated Tax (Rate) dated 28.06.2017 so as to to extend last date for exercise of option by GTA to pay GST under forward charge.”
28-02-2023	04/2023	Check	Check	“Seeks to amend notification no. 2/2017-Central Tax (Rate), dated 28.06.2017.”
28-02-2023	03/2023	Check	Check	“Seeks to amend notification no. 1/2017-Central Tax (Rate), dated 28.06.2017”
28-02-2023	02/2023	Check	Check	“Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.”
28-02-2023	01/2023	Check	Check	“Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.”

Integrated Tax Notifications 2023

26-10-2023	05/2023	Check	Check	“Seeks to notify supplies and class of registered person eligible for refund under IGST Route”
29-09-2023	04/2023	Check	Check	“Seeks to provide Simplified registration Scheme for overseas supplier of online money gaming”
29-09-2023	03/2023	Check	Check	“Seeks to notify the supply of online money gaming as the supply of goods on import of which, integrated tax shall be levied and collected under sub-section (1) of section 5 of the Integrated Goods and Services Tax Act,2017”
29-09-2023	02/2023	Check	Check	“Seeks to notify the provisions of the Integrated Goods and Services Tax (Amendment) Act, 2023”
31-07-2023	01/2023	Check	Check	“Seeks to notify all goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid.”

Integrated Tax Rate Notification 2023

19-10-2023	23/2023	Check	Check	“Seeks to amend Notification No 05/2017- Integrated Tax (Rate) dated 28.06.2017”
19-10-2023	22/2023	Check	Check	“Seeks to amend Notification No 04/2017- Integrated Tax (Rate) dated 28.06.2017”

19-10-2023	21/2023	Check	Check	"Seeks to amend Notification No 02/2017- Integrated Tax (Rate) dated 28.06.2017"
19-10-2023	20/2023	Check	Check	"Seeks to amend Notification No 01/2017- Integrated Tax (Rate) dated 28.06.2017"
19-10-2023	19/2023	Check	Check	"Seeks to amend Notification No 14/2017- Integrated Tax (Rate) dated 28.06.2017."
19-10-2023	18/2023	Check	Check	"Seeks to amend Notification No 12/2017- Integrated Tax (Rate) dated 28.06.2017."
19-10-2023	17/2023	Check	Check	"Seeks to amend Notification No 10/2017- Integrated Tax (Rate) dated 28.06.2017."
19-10-2023	16/2023	Check	Check	"Seeks to amend Notification No 9/2017- Integrated Tax (Rate) dated 28.06.2017."
19-10-2023	15/2023	Check	Check	"Seeks to amend Notification No 8/2017- Integrated Tax (Rate) dated 28.06.2017."
26-09-2023	14/2023	Check	Check	"Seeks to amend Notification No 01/2017- Integrated Tax (Rate) dated 28.06.2017"
26-09-2023	13/2023	Check	Check	"Seeks to amend notification No. 10/2017- Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council."

26-09-2023	12/2023	Check	Check	“Seeks to amend notification No. 09/2017- Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council.”
26-09-2023	11/2023	Check	Check	“Seeks to amend notification No. 8/2017- Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council.”
26-07-2023	10/2023	Check	Check Corrigendum, 31st July	“Seeks to amend No. 26/2018- Central Tax (Rate) to implement the decisions of 50th GST Council.”
26-07-2023	09/2023	Check	Check	“Seeks to amend No. 01/2017- Central Tax (Rate) to implement the decisions of 50th GST Council.”
26-07-2023	08/2023	Check	Check	“Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”
26-07-2023	07/2023	Check	Check	“Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”
26-07-2023	06/2023	Check	Check	“Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify change in GST with regards to

				services as recommended by GST Council in its 50th meeting held on 11.07.2023.”
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09-05-2023	05/2023	Check	Check	“Seeks to amend notification No. 08/2017- Integrated Tax (Rate) dated 28.06.2017 so as to to extend last date for exercise of option by GTA to pay GST under forward charge.”
28-02-2023	04/2023	Check	Check	“Seeks to amend notification no. 2/2017-Integrated Tax (Rate), dated 28.06.2017.”
28-02-2023	03/2023	Check	Check	“Seeks to amend notification no. 1/2017-Integrated Tax (Rate), dated 28.06.2017.”
28-02-2023	02/2023	Check	Check	“Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.”
28-02-2023	01/2023	Check	Check	“Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.”

Union Territory Tax Rate Notifications

19-10-2023	20/20 23	Check	Check	"Seeks to amend Notification No 05/2017- Union Territory Tax (Rate) dated 28.06.2017."
19-10-2023	19/20 23	Check	Check	"Seeks to amend Notification No 04/2017- Union Territory Tax (Rate) dated 28.06.2017."
19-10-2023	18/20 23	Check	Check	"Seeks to amend Notification No 02/2017- Union Territory Tax (Rate) dated 28.06.2017."
19-10-2023	17/20 23	Check	Check	"Seeks to amend Notification No 01/2017- Union Territory Tax (Rate) dated 28.06.2017."
19-10-2023	16/20 23	Check	Check	"Seeks to amend Notification No 17/2017- Union territory Tax (Rate) dated 28.06.2017."
19-10-2023	15/20 23	Check	Check	"Seeks to amend Notification No 15/2017- Union territory Tax (Rate) dated 28.06.2017."
19-10-2023	14/20 23	Check	Check	"Seeks to amend Notification No 13/2017- Union territory Tax (Rate) dated 28.06.2017."
19-10-2023	13/20 23	Check	Check	"Seeks to amend Notification No 12/2017- Union territory Tax (Rate) dated 28.06.2017."
19-10-2023	12/20 23	Check	Check	"Seeks to amend Notification No 11/2017- Union territory Tax (Rate) dated 28.06.2017."

29-09-2023	11/20 23	Check	Check	“Seeks to amend Notification No 01/2017- Union territory Tax (Rate) dated 28.06.2017.”
26-07-2023	10/20 23	Check	Check Corrigendum, 31st July	“Seeks to amend No. 26/2018- Central Tax (Rate) to implement the decisions of 50th GST Council.”
26-07-2023	09/20 23	Check	Check	“Seeks to amend No. 01/2017- Central Tax (Rate) to implement the decisions of 50th GST Council.”
26-07-2023	08/20 23	Check	Check	“Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”
26-07-2023	07/20 23	Check	Check	“Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”
26-07-2023	06/20 23	Check	Check	“Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.”

09-05-2023	05/20 23	Check	Check	“Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) dated 28.06.2017 so as to to extend last date for exercise of option by GTA to pay GST under forward charge.”
28-03-2023	04/20 23	Check	Check	“Seeks to amend notification no. 2/2017-Union Territory Tax (Rate), dated 28.06.2017.”
28-03-2023	03/20 23	Check	Check	“Seeks to amend notification no. 1/2017-Union Territory Tax (Rate), dated 28.06.2017.”
28-03-2023	02/20 23	Check	Check	“Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.”
28-03-2023	01/20 23	Check	Check	“Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.”

GST Notifications on Compensation 2023

31-03-2023	01/2023	Check	Check	“Seeks to provide commencement date for Section 163 of the Finance act, 2023”
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GST Notifications on Compensation Cess & Rate

31-03-2023	02/2023	Check	Check	"Seeks to further amend notification No. 1/2017-Compensation Cess (Rate), dated 28th June, 2017"
28-02-2023	01/2023	Check	Check	"Seeks to amend notification no. 1/2017- Compensation Cess (Rate), dated 28.06.2017"