

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**

**Notification No. 12/2021 – Central Tax**

**New Delhi, the 1<sup>st</sup> May, 2021**

G.S.R.....(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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10<sup>th</sup> 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 10<sup>th</sup> November, 2020, namely:–

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

“Provided further 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, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification number 83/2020 – Central Tax, dated the 10<sup>th</sup> November, 2020, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10<sup>th</sup> November, 2020.