

Seeks to amend notification no. 14/2021-Central Tax in order to extend due date of compliances which fall during the period from

Notification No: 24/2021-CT

Classification: Due Date

Date: 01-06-2021

G.S.R.....(E).— In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [No. 14/2021-Central Tax, dated the 1st May, 2021](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 310(E), dated the 1st May, 2021, namely: —

In the said notification, in the first paragraph,-

(i) in clause (i), —

a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;

b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

(ii) in proviso to clause (i), —

a. for the figures, letters and words “31 st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

b. for the figures, letters and words “15 th day of June, 2021”, the figures, letters and words “15th day of July, 2021” shall be substituted;

(iii) in clause (ii), —

a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;

b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall come into force with effect from the 30 th day of May, 2021.

Note: The principal [notification No. 14/2021- Central Tax, dated the 1 st May, 2021](#), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 310(E), dated the 1st May, 2021.