

Extend due date of furnishing FORM GST CMP-08 for the quarter ending June, 2022 till 31.07.2022

Notification No: 11/2022-CT Classification: Due Date Date: 05-07-2022

G.S.R....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 21/2019-Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:—

In the said notification, in the second paragraph, after the fourth proviso, the following proviso shall be inserted, namely: –

?Provided also that the said persons shall furnish a statement, containing the details of payment of selfassessed tax in **FORM GST CMP-08** of the Central Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st day of July, 2022.

Note: The principal <u>notification No. 21/2019-Central Tax, dated 23rd April, 2019</u> was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 322(E), <u>dated the 23rd April, 2019</u> and was last amended, vide <u>notification number 25/2021 – Central Tax, dated the 1st June, 2021</u>, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 369 (E), <u>dated the 1st June, 2021</u>.