

**GST UPDATE**  
**MAY 2022**

---

---

**NOTIFICATIONS**

**INDEX**

<b>S. NO.</b>	<b>PARTICULARS</b>	<b>PAGE NO.</b>
A	NOTIFICATIONS UNDER CENTRAL TAX	2

**A NOTIFICATION UNDER CENTRAL TAX**

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	17.05.2022	05/2022 – CT	Extends the due date of filing Form GSTR-3B for the month of April, 2022	39	61
A.2	17.05.2022	06/2022 – CT	Extends the due date of payment of tax, in Form GST PMT-06, for the month of April, 2022 by taxpayers who are under QRMP scheme	39	61
A.3	26.05.2022	07/2022 – CT	Waives off late fee under section 47 for the period from 01.05.2022 till 30.06.2022 for delay in filing FORM GSTR-4 for FY 2021-22	47	-

**A.1 Notification No. 05/2022 – CT ; dated 17.05.2022**

G.S.R.....(E).—In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in FORM GSTR-3B for the month of April, 2022 till the 24<sup>th</sup> day of May, 2022.

[F. No. CBIC-20006/9/2022-GST]

(Rajeev Ranjan)  
Under Secretary to the Government of India

\* \* \* \* \*

**A.2 Notification No. 06/2022 – CT ; dated 17.05.2022**

G.S.R.....(E).—In exercise of the powers conferred by the first proviso to sub-rule (3) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby extends the due date for depositing the tax due under proviso to sub-section (7) of section 39 of the Central Goods and Services Tax Act, 2017 in FORM GST PMT-06 for the month of April, 2022 till the 27<sup>th</sup> day of May, 2022.

[F. No. CBIC-20006/9/2022-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

\* \* \* \* \*

**A.3 Notification No. 07/2022 – CT ; dated 26.05.2022**

G.S.R.....(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central 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. 73/2017–Central Tax, dated the 29<sup>th</sup> December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the 29<sup>th</sup> December, 2017, namely :—

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

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1<sup>st</sup> day of May, 2022 till the 30<sup>th</sup> day of June, 2022.”.

[F. No. CBIC-20006/8/2022-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 73/2017-Central Tax, dated 29<sup>th</sup> December, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the 29<sup>th</sup> December, 2017 and was last amended vide notification number 21/2021 – Central Tax, dated the 1<sup>st</sup> June, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 365 (E), dated the 1<sup>st</sup> June, 2021.

\* \* \* \* \*