

Change in cut-off date for GSTR-1

The time limit prescribed for reporting credit notes (Sec 34(2)), amending the reported invoices (Sec 37(3)) and limitation of eligible of ITC (Sec 16(4)) has been changed to 30th of November of the subsequent Financial Year vide Notification No. 18/2022–Central Tax dated 28th September, 2022.

These changes has now been implemented on GST Portal and now taxpayer can amend their records/report credit notes in GSTR-1 till 30th November of next Financial Year.