

**Compilation of notifications of extension of the due dates for filing
of FORM GSTR - 1 (Monthly) for taxpayers having aggregate
turnover above Rs 5 crore**

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**Compilation of notifications of extension of the due dates for filing
of FORM GSTR - 1 (Quarterly) for taxpayers having aggregate
turnover upto Rs 5 crore**

**Notification No. 83/2020 – Central Tax
New Delhi, the 10th November, 2020**

[Amended by notification Nos. 12/2021 dated 01.05.2021 and 17/2021 dated 01.06.2021]

In exercise of the powers conferred by the second proviso to subsection (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 74/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 634 (E), dated the 15th October, 2020, and notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 75/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 635 (E), dated the 15th October, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

¹[“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 ²[and May, 2021], shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.]

2. This notification shall come into force with effect from the 1st day of January, 2021.

1. Inserted by [notification No. 12/2021-Central Tax dated 01.05.2021](#).

2. Inserted by [notification No. 17/2021-Central Tax dated 01.06.2021](#).