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Azadi Ka  
Amrit Mahotsav



केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)  
**CENTRAL WAREHOUSING CORPORATION**  
(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No. CWC/FD-Taxation/GST/2022-23

Dated: 12-10-2022

**GST Circular No. - 49**

**Sub: Corrigendum to GST Circular-48**

- Ref: a. GST Circular No. 48 dated 21.09.2022**  
**b. Notification no. 18/2022-Central Tax dated 28.09.2022**  
**c. Press Release on 04.10.2022**

Apropos above, CBIC vide notification no. 18/2022--Central Tax dated 28.09.2022 and Press Release on 04.10.2022 have extended the time limits for following compliances in respect of particular financial year to 30<sup>th</sup> November of the next financial year or furnishing of relevant annual return whichever is earlier:

Sr. No.	Relevant section of the Finance Act, 2022	Corresponding provision of CGST Act, 2017	Corresponding compliance requirements
1.	Clause (b) to Section 100	Section 16(4)	Claiming of ITC in respect of any invoice or debit note in the return
2.	Section 102	Section 34(2)	Declaration of the details of credit notes in the return
3.	Clause (c) to Section 103	Proviso to Section 37(3)	Rectification of particulars in details of outward supplies
4.	Clause (c) to Section 105	Proviso to Section 39(9)	Rectification of particulars furnished in a return

2. The extended timelines as referred above are applicable in respect of compliances for FY 2021-22 onwards.
3. The compliances referred above can be carried out in the relevant return or the statement filed/furnished upto 30<sup>th</sup> November of the next financial year, or the date of furnishing of annual return for the said financial year whichever is earlier.
4. Accordingly, the actions proposed to be taken in GST circular No. 48 dated 21.09.2022 should invariably be taken up to due date of filing of GST return for the month of October-2022.

Digitally signed  
by Ratti Ram  
Aggarwal  
Date: 2022.10.12  
13:49:56 +05'30'  
**(RR Aggarwal)**  
**GGM (Fin)**

**Distribution to:**

1. All HoDs, CWC CO, New Delhi
2. All Regional Managers of CWC
3. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs/COs.

**Copy for information to:**

1. GM(F&A), CWC, Corporate Office, New Delhi
2. Director (Finance/ M&CP), CWC, CO, New Delhi
3. MD, CWC, CO, New Delhi
4. PPS to GGM (systems), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars.
5. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this circular

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (ii)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION  
No.18/2022–Central Tax**

**New Delhi, the 28<sup>th</sup> September, 2022**

S.O. ...(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2022 (6 of 2022), the Central Government hereby appoints the 1<sup>st</sup> day of October, 2022, as the date on which the provisions of sections 100 to 114, except clause (c) of section 110 and section 111, of the said Act shall come into force.

[F.No.CBIC-20013/1/2022-GST]

(Rajeev Ranjan)  
Under Secretary, Government of India

**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**

**New Delhi, the 4<sup>th</sup> October, 2022**

**PRESS RELEASE**

Vide Notification No. 18/2022-Central Tax dated 28.09.2022, the Central Government has appointed 01.10.2022 as the date on which the provisions of sections 100 to 114, except clause (c) of section 110 and section 111, of the Finance Act, 2022 shall come into force.

2. Thereby, the time limit for the following compliances in respect of a particular financial year has been extended and fixed as 30<sup>th</sup> November of the next financial year, or furnishing of the relevant annual return, whichever is earlier:

<b>Relevant section of the Finance Act, 2022</b>	<b>Corresponding provision of the CGST Act, 2017</b>	<b>Corresponding compliance requirements</b>
Clause (b) to Section 100	Section 16(4)	Claiming of ITC in respect of any invoice or debit note in the return
Section 102	Section 34(2)	Declaration of the details of credit notes in the return
Clause (c) to Section 103	Proviso to Section 37(3)	Rectification of particulars in details of outward supplies
Clause (c) to Section 105	Proviso to Section 39(9)	Rectification of particulars furnished in a return
Section 112	Proviso to Section 52(6)	Rectification of particulars in the statement furnished by a TCS operator

3. Doubts have been raised whether the said extended timelines are applicable in respect of compliances for FY 2022-23 onwards or whether the same are also applicable to the compliances for FY 2021-22. Doubts have also been raised whether the timelines for the said compliances stand extended to the date of filing/ furnishing of the return/ statement for the month of November 2022 or the said compliances can be carried out in a return or the statement filed/ furnished upto 30<sup>th</sup> November 2022.

4. In this regard, it is clarified that the extended timelines for compliances listed in para 2 are applicable to the compliances for FY 2021-22 onwards. It is further clarified that the said compliances in respect of a financial year can be carried out in the relevant return or the statement filed/ furnished upto 30<sup>th</sup> November of the next financial year, or the date of furnishing annual return for the said financial year, which ever is earlier. It is also clarified that no extension of due date of filing monthly return/ statement for the month of October (due in November) or the due date of filing quarterly return/ statement for the quarter ending September has been made vide the amendments in CGST Act, 2017 notified through Notification No. 18/2022-Central Tax dated 28.09.2022.

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