

**Advisory regarding extension of due date for furnishing form GSTR-1 for certain districts of Tamil Nadu**

14/12/2022

The Government vide Notification No.25/2022- Central Tax dated 13th December, 2022 has extended the due date for furnishing of Form GSTR-1 for November, 2022 for registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu.

Thus, the due date for the said 10 districts of the State of Tamil Nadu is extended from 11th to 13th of December. Since, the Notification for extension has been issued yesterday after the expiry of normal period of filing, i.e., 11th of December, 2022, the credit of invoices covered in the returns pertaining to GSTINs of aforesaid districts, filed during 12th to 13th December, 2022 will not be populated in GSTR-2B generated for December, 2022. Thus, the taxpayers are advised to take the Input Tax Credit (ITC) in respect of suppliers of the aforesaid districts on the basis of GSTR-2A.

Thanking You,  
Team GSTN