



*GST ki गणित*

# Last Date for Claiming ITC and Rectification of Returns-30<sup>th</sup> November

This issue deals with effects of Notification no. 18/2022 on the current F.Y.

The date of claiming ITC and rectifying GST returns has been extended to 30<sup>th</sup> November instead of 20<sup>th</sup> October. Let's look at the provisions.

## Availment of ITC :- Section 16(4)

ITC pertaining to any particular F.Y. (2022-23) can be claimed on or before **30<sup>th</sup> Nov.** of the next F.Y. (2023) or date of filing of annual return, whichever is earlier.



## Adjustment of Credit Notes :- Section 34(2)

Details of any **credit notes** relating to a F.Y. (2022-23) can be added in the monthly return on or before **30<sup>th</sup> Nov.** of the next F.Y. (2023) or date of filing of annual return, whichever is earlier.

## Rectification in GSTR-1:- Section 37(3)

Any **rectification** of error or omission relating to a F.Y. (2022-23) in the **GSTR-1** shall be allowed on or before **30<sup>th</sup> Nov.** of the next F.Y. (2023) or date of filing of annual return, whichever is earlier. .



## Rectification in GSTR-3B :- Section 39(9)

Any **rectification** of error or omission relating to a F.Y. (2022-23) in the **GSTR-3B** shall be allowed on or before **30<sup>th</sup> Nov.** of the next F.Y. (2023) or date of filing of annual return, whichever is earlier.

**30<sup>th</sup> November, 2023** or date of filing of Annual Return, whichever is earlier.

Availment of ITC

Details of Credit Note

Rectification of errors in GSTR-1

Any rectification of errors or incorrect particulars in GSTR-3B

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