

**From:** CBEC <cbicmitra.helpdesk@icegate.gov.in>  
**Sent:** 30 September 2022 12:55  
**To:** CBIC Mitra Helpdesk  
**Subject:** Clarification on Notification No. 18/2022 dtd. 28th of September 2022 | 202209304293811

This message is from an EXTERNAL SENDER - be CAUTIOUS, particularly with links and attachments.

Resolution	Feedback
<p><b>FOR SPEEDY AND SMOOTH RESOLUTION, YOU ARE KINDLY REQUESTED TO LOG ALL CBIC GST BACK END RELATED ISSUES DIRECTLY FROM THE LOG TICKET ICON ON YOUR CBIC GST APPLICATION DASHBOARD IN THE CITRIX PLATFORM. YOU ARE REQUESTED, NOT TO SEND EMAILS FOR LOGGING TICKETS.</b></p> <p>Dear Sir/Mam,</p> <p>Thank you for contacting CBIC Mitra Helpdesk. The reference number for this interaction is 202209304293811 .</p> <p>We have received your support request and we understand that you want to know due date to avail ITC of FY 21-22.</p> <p>This is to inform you that, as per notification 18/2022 on the 28th of September 2022, the notification mentions that the 1st of October 2022 shall be the date from when Sections 100 to 114 shall be implemented, except Sections 110(c) and 111 of the Finance Act 2022. The major update that industry and tax professionals were waiting for falls under Sections 100, 102, and 103. These</p>	<p>We would like to hear from you about your experience with the CBIC-Mitra Helpdesk. Please click on the below mentioned URL to give feedback.</p> <p><a href="https://cbic-gst.gov.in/cbec-portal-ui/?webticketing/feedback/MjAyMjA5MzA0MjkzODEx">https://cbic-gst.gov.in/cbec-portal-ui/?webticketing/feedback/MjAyMjA5MzA0MjkzODEx</a></p>

amend Sections 16(4), 34 and 37 of the Central Goods and Services Tax (CGST) Act.

Earlier, the taxpayers could reconcile and make amendments to sales invoices and Credit/Debit Notes (CDN) or claim any previously missed Input Tax Credit (ITC) belonging to FY 2021-22 earlier of two dates. Firstly, the due date of filing GSTR-1/3B of September 2022 and, secondly, the date of filing Form GSTR-9. Hence, the window was the GSTR-1/3B for monthly filers and the Invoice Furnishing Facility (IFF)/GSTR-1/GSTR-3B for quarterly filers.

With this notification that applies after the 1st of October 2022, the due date stands revised from FY 2021-22 onwards for disclosing such yearly amendments or previously missed reporting to earlier of the 30th of November 2022 or the date of filing Form GSTR-9.

Further clarification go through <https://cbic-gst.gov.in/pdf/central-tax/NN-18-2022-eng.pdf>

Warning: If the .pdf file link fails to open on your system, please copy the address (or URL) of the referenced document, and paste it in the address bar of a new browser window. Next, press the Enter key.

If you require any further information, please call us on our toll-free number 1800-1200-232, and we would be glad to assist you.

Thanks and Regards,

CBIC-Mitra-Helpdesk

Toll-free number: 1800 1200 232

Website: [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in)

*Trust, we have been able to address your concern. For any other grievance, please feel free to write to [escalation.cbicmitra@icegate.gov.in](mailto:escalation.cbicmitra@icegate.gov.in)*

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On Fri, Sep 30, 2022 at 06:53 AM, [catandra.pawet@cbic.gc.ca](mailto:catandra.pawet@cbic.gc.ca) wrote:

Dear Sir/Madam,

Can you please clarify that Notification No. 18/2022 dtd. 28th of September 2022 extended the due date for the F.Y.2021-2022 or it's effective for the F.Y. 2022-2023.

Kindly confirm so that we could entitled to take input tax credit in respect of any invoice or debit note accordingly.

Regards

Catandra Pawet

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