

GST Notification No. 01/2025 – Central Tax, issued on **10th January 2025**, extends the due date for filing **FORM GSTR-1** for the month of **December 2024** and the quarter of **October–December 2024**.

Key Details:

- **Monthly Filers:** The deadline for submitting GSTR-1 for December 2024 has been extended to **13th January 2025**.
- **Quarterly Filers:** The deadline for submitting GSTR-1 for the October–December 2024 quarter has been extended to **15th January 2025**.
- **Legal Basis:** This extension is granted under **Section 37(1)** of the Central Goods and Services Tax Act, 2017, read with **Section 168** of the Act.
- **Purpose:** The extension aims to provide additional time for taxpayers to comply with the filing requirements, possibly due to operational or technical challenges.