

GST Notification No. 02/2025 – Central Tax, issued on **10th January 2025**, extends the due date for filing **FORM GSTR-3B** for the month of **December 2024** and the quarter of **October–December 2024**.

Key Details:

- **Monthly Filers:** The deadline for submitting GSTR-3B for December 2024 has been extended to **22nd January 2025**.
- **Quarterly Filers:** The deadline for submitting GSTR-3B for the October–December 2024 quarter has been extended as follows:
 - **Certain States/UTs** (e.g., Maharashtra, Karnataka, Gujarat): **24th January 2025**
 - **Other States/UTs** (e.g., Delhi, Uttar Pradesh, West Bengal): **26th January 2025**
- **Legal Basis:** This extension is granted under **Section 39(6)** 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.