

GST Notification No. 05/2025 – Central Tax, issued on **16th January 2025**, extends the due date for filing **FORM GSTR-7** for the month of **December 2024**.

Key Details:

- **Extended Due Date:** The deadline for submitting GSTR-7 for December 2024 has been extended to **12th January 2025**.
 - **Applicable To:** This extension applies to **taxpayers required to deduct tax at source (TDS)** under Section 51 of the Central Goods and Services Tax Act, 2017.
 - **Legal Basis:** The extension is granted under **Section 51(6)** of the CGST Act, 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.
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