GST Notification No. 06/2025 – Central Tax, issued on 10th January 2025, extends the due date for filing FORM GSTR-8 for the month of December 2024.

Key Details:

- Extended Due Date: The deadline for submitting GSTR-8 for December 2024 has been extended to 12th January 2025.
- Applicable To: This extension applies to e-commerce operators who are required to file GSTR-8 under Section 52 of the Central Goods and Services Tax Act, 2017.
- Legal Basis: The extension is granted under Section 52(6) of the CGST Act, read with Section 168 of the Act.
- **Purpose**: The extension aims to provide additional time for e-commerce operators to comply with the filing requirements, possibly due to operational or technical challenges.