Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
Notification No. 24/2021 – Central Tax  
New Delhi, the 1st June, 2021


In the said notification, in the first paragraph,—

(i) in clause (i), —
   a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;
   b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

(ii) in proviso to clause (i), —
   a. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;
   b. for the figures, letters and words “15th day of June, 2021”, the figures, letters and words “15th day of July, 2021” shall be substituted;

(iii) in clause (ii), —
a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;

b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall come into force with effect from the 30th day of May, 2021.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: The principal notification No. 14/2021- Central Tax, dated the 1st May, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 310(E), dated the 1st May, 2021.