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The term 'return' ordinarily means statement of information (facts) furnished by the taxpayer, to tax administrator, at regular intervals. The information to be furnished in the return generally comprises of the details pertaining to the nature of activities/business operations forming the subject matter of taxation; the measure of taxation such as

- Sale price
- Turnover
- Value
- Deductions
- Exemptions
- Determination and discharge of tax liability for a given period.

**Valid return** means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full (Sec 2(117))

Following provisions deal with return in GST –

- Chapter IX of the CGST Act [Sec 37 to Sec 48]
- Also section 150 and 123 of CGST Act also prescribe the provisions relating to filing of returns.
- Chapter VIII of the CGST Rules [Rules 59-84]

## Detail of Sections are

- Sec 37 - Furnishing details of outward supplies**
- Sec 38 - Furnishing details of inward supplies**
- Sec 39 - Furnishing of returns**
- Sec 40 - First return**
- Sec 41 - Claim of input tax credit and provisional acceptance thereof**
- Sec 42 - Matching, reversal and re-claim of input tax credit**
- Sec 43 - Matching. Reversal and re-claim of reduction in output tax liability**
- Sec 44 - Annual Return**
- Sec 45 - Final Return**
- Sec 46 - Notice to return defaulters**
- Sec 47 - Levy of late fee**
- Sec 48 - Goods and services tax practitioner**

## Note –

The return filing system as stated in the provisions of sec 37 to 48 are yet to be made fully functional. Currently, only the following forms are to be filed by the tax payers –

- GSTR-1 - Quarterly Basis (For taxpayers with annual aggregate turnover up to ₹ 1.5 cr)
- Monthly Basis (For taxpayers with annual aggregate turnover up to ₹ 1.5 cr)
- GSTR-3B - All taxpayers on monthly basis
- GSTR-9 - Annual return (relaxation for FY 17-18, 18-19 and 19-20 is given to taxpayer having turnover of ₹ 2 cr.)

## Who is required to furnish the details of outward supplies?

Every registered person including casual taxable person, other than

- an Input Service Distributor,
- a non-resident taxable person and
- a person paying tax under the provisions of section 10 or
- a person paying tax under the provisions of section 51 or
- a person paying tax under the provisions of section 52,
- a person supplying OIDAR services under section 14 of IGST Act

## What is the form for submission of details of outward supplies?

The details of outward supplies are required to be furnished, electronically, in **FORM GSTR-1**.

Such details can be furnished through the common portal, either directly or from a notified Facilitation Centre.

## What is the due date of submission of GSTR-1?

GSTR-1 is to be filed on or before the **11<sup>th</sup> day of the month succeeding the said tax period**.

The due date of filing GSTR-1 may be extended by the Commissioner/Commissioner of State GST/Commissioner of UTGST for a class of taxable persons by way of a notification.

## **Are there any restrictions on furnishing of GSTR-1?**

Yes, A registered person is not allowed to furnish GSTR-1 of a particular tax period if GSTR-1 of previous tax periods have not been furnished by him. **[Restrictions inserted vide The Finance Act, 2022, w.e.f. 1-10-2022]**

### **Further restrictions have been placed through NN 38/2023-CT, w.e.f. 4-8-2023 -**

1) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, **unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply** explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;

2) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, **if he has not furnished the details of the bank account as per the provisions of rule 10A.**

**Note –**

1. A tax payer cannot file GSTR-1 before the end of the current tax period. However, following are the exceptions to this rule –
  - a) CTP, after the closure of their business and
  - b) normal taxpayer, on cancellation of GSTIN
  
2. The Central Government, on the recommendations of the Council, **has notified the registered persons having aggregate turnover of goods or services or both up to 1.5 crore rupees in the preceding financial year or the current financial year**, as the class of registered persons who may file **GSTR – 1 on quarterly basis**. [NN. 71/ 2017 – CT (R), dated 29.12.2017]

However, the said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarters till the following time period:

**[NN.27/2019-C.T., dated 28-06-2019, NN.45/2019-CT,dated 09-10-2019, NN 27/2020-CT, dated 23-3-2020, NN 74/2020-CT, dated 15-10-2020]**

S.No.	Quarter	Time Period
1.	Apr, 2020 to June., 2020	31-07-2020
2.	July, 2020 to Sept., 2020	31-10-2020
3.	Oct, 2020 to Dec, 2020	13-01-2021
4.	Jan, 2020 to Mar, 2021	13-04-2021

## Note –

3. The **Commissioner**, on the recommendations of the Council, **has extended the time limit for furnishing the details of outward supplies in FORM GSTR-1** of the CGST Rules, 2017, by such class of registered persons having **aggregate turnover of more than ₹ 1.5 crore** in the preceding financial year or the current financial year, for each of the months from July, 2018 to ~~March June September 2019 March, 2020 September, 2020~~ March, 2021 till the **11th day of the month succeeding such month**. [NN 32/2018 – CT, dated 10.08.2018, Further extended till June, 2019 by NN 12/2019 – C.T., dated 07.03.2019, Further extended till Sept.,2019 by NN.28/2019-C.T.,dated 28-06-2019 which is further extended till March, 2020 by NN.46/2019-C.T.,dated 9-10-2019, which is further extended till September, 2020 by NN 28/2020-CT, dated 23-3-2020, which is further extended till March, 2021 by NN 75/2020-CT, dated 15-10-2020].
4. **Furnishing of details of outward supplies under section 37 of the CGST Act for Registered Person who has opted for QRMP scheme.**
  - The registered persons who has opted for Quarterly Return Monthly Payment **QRMP scheme** may furnish the details of such outward **supplies** of goods or services or both **to a registered person**, as he may consider necessary, for the **first and second months of a quarter**, up to a **maximum value of ₹ 50 lakh in each of the months, using invoice furnishing facility** (hereafter in this notification referred to as the “**IFF**”) electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the **1<sup>st</sup> day of the month succeeding such month till the 13th day of the said month**.
  - The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the **FORM GSTR-2A** and **FORM GSTR-2B** of the concerned recipient.



- **For example**, a registered person who has availed the Scheme wants to declare two invoices out of the total ten invoices issued in the first month of quarter since the recipient of supplies covered by those two invoices desires to avail ITC in that month itself. Details of these two invoices may be furnished using IFF. The details of the remaining 8 invoices shall be furnished in **FORM GSTR-1** of the said quarter. The two invoices furnished in IFF shall be reflected in **FORM GSTR-2B** of the concerned recipient of the first month of the quarter and remaining eight invoices furnished in **FORM GSTR-1** shall be reflected in **FORM GSTR-2B** of the concerned recipient of the last month of the quarter. The said facility would however be available, say for the month of July, from 1st August till 13th August. Similarly, for the month of August, the said facility will be available from 1st September till 13th September.
- **QRMP facility is not mandatory and is only an optional facility** made available to the registered persons under the QRMP Scheme.
- The details of outward supplies furnished using the IFF, for the first and second months of a quarter, **shall not be furnished in FORM GSTR-1 for the said quarter**. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in **FORM GSTR-1** for the quarter. At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in **FORM GSTR-1** only, without using the IFF.
- A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of 3 years from the due date of furnishing the said details: **[Sunset clause for filing GSTR-1 inserted by FA, 2023, w.e.f. 1-10-2023]**

**What kind of details of outward supplies are required to be furnished in GSTR-1? [Explanation to section 37 read with rule 59(4) of CGST Rules]**: The registered person is required to furnish details of invoices and revised invoices issued in relation to supplies made by him to registered and unregistered persons during a month and debit notes and credit notes in GSTR-1 in the following manner:

S.No.	Invoice-wise Details of ALL	Consolidated Details of ALL	Debit and Credit Notes
1.	Inter-State and Intra-State supplies made to registered persons.	Intra-State supplies made to unregistered persons for each rate of tax.	Issued during the month for invoices issued previously.
2.	<b>Inter-State</b> supplies made to <b>Unregistered persons</b> with invoice value exceeding Rs. 2,50,000.	Inter-State supplies made to unregistered persons with invoice value upto Rs. 2,50,000 for each rate of tax separately for each State.	

**What kind of details of outward supplies are required to be furnished in IFF? [Explanation to section 37 read with rule 59(5) of CGST Rules]**

S.No.	Invoice-wise Details of ALL	Debit and Credit Notes
1.	Inter-State and Intra-State supplies made to registered persons.	Issued during the month for invoices issued previously.

**Note – As per Proviso to Sec 37(1) → The registered person shall NOT be allowed to furnish the details of outward supplies during the period from the 11<sup>th</sup> day to the 15<sup>th</sup> day of the month succeeding the tax period:**

It can be seen from the above table that uploading of invoices depends on whether the supply is B2B [Business to Business] or B2C [Business to Consumer] plus whether the supply is intra-State or inter-State.

- **For B2B supplies**, all invoices will have to be uploaded irrespective of whether they are intra-State or inter-State supplies. This is so because the recipient will take ITC and thus, invoice matching is required to be done.
- **For B2C supplies**, uploading in general may not be required as the buyer will not be taking ITC. However, still in order to implement the destination based principle, invoices of value more than Rs. 2.5 lakh in inter-State B2C supplies will have to be uploaded. For inter-State invoices below Rs. 2.5 lakh, State wise summary will be sufficient and for all intra-State invoices, only consolidated details will have to be given. Invoices can be uploaded at any time during the tax period and not just at the time of filing.

**Example:** For the month of October, the taxpayer can upload invoices from 1st October to 11th November. In case of late filing of GSTR-1, invoices can be uploaded after 15th November.

Invoices can be modified/deleted any number of times till the submission of GSTR-1 of a tax period. The uploaded invoice details are in a draft version till the GSTR-1 is submitted and can be changed irrespective of due date.

**Blocking of facility to file GSTR 1 in certain cases (Rule 59(6))** (Inserted vide Notification No. 01/2021-CT dated 01-01-2021 w.e.f. 01-01-2021)

- 1. Monthly filers – FORM GSTR-1 shall not be allowed to be furnished if the person has not furnished the return in FORM GSTR-3B for preceding two months month [Amended vide NN 35/2021-CT, dt 24-9-2021, w.e.f. 1-1-2022]**
- 2. Quarterly Filers who have opted QRMP – FORM GSTR-1 or Invoice Furnishing Facility (IFF) shall not be allowed to be furnished if the person has not furnished the return in FORM GSTR-3B for preceding tax period.**
- ~~3. A Registered Person, who is restricted from using the Electronic Credit Ledger under rule 86B, shall not be allowed to furnish FORM GSTR 1 or using the invoice furnishing facility (IFF), if he has not furnished the return in FORM GSTR 3B for preceding tax period. [Omitted vide NN 35/2021-CT, dt 24-9-2021, w.e.f. 1-1-2022]~~**
- 4. A registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C. [Clause inserted vide NN 26/2022-CT, dt 26-12-2022, w.e.f. 26-12-2022]**

## How are the details of outward supply furnished in prior periods amended? [Section 37(3)] :

- a) **Scope of amendment / correction entries** : Tables 9, 10 and 11(II) provide for amendments in details of taxable outward supplies furnished in earlier periods (hereinafter referred to as “Amendment Table”).
- b) **Time Limit for rectification** : Suppose for some reason, supplier could not make correction at the time of filing of GSTR-1 for the month of October then he can make such amendments in the subsequent periods. However, the maximum time limit within which such amendments are permissible is **earlier of the following dates**:
  - **[30th November]** following the end of the financial year to which such details pertain or
  - **Date of filing of the relevant annual return.**

**[Words in brackets substituted vide The Finance Act, 2022, w.e.f. 1-10-2022, it earlier read as “furnishing of the return under section 39 for the month of September”]**

**Note** – It may be noted that, the expression ‘due date’ is missing in time limits prescribed for making amendments u/s 37(3) [GSTR-1]. Therefore, such date apparently means actual date of filing and not the due date.

### **Removal of Difficulty Order No. 02/2018 – CT, dated 31.12.2018**

The financial year 2017-18 was the first year of the implementation of the GST in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity, the registered persons could not rectify the error or omission in terms of provisions of section 37(3) within the stipulated time, as a result whereof certain difficulties have arisen in giving effects to the provisions of section 37(3).

**THEREFORE**, in exercise of the powers conferred by section 172 of the CGST Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:

**The rectification of error or omission in respect of the details furnished u/s 37(1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details u/s 37(1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.**

## **Notes :**

- GSTR-1 needs to be filed even if there is no business activity (Nil Return) in the tax period.
- Filing of GSTR-1 for current month is possible only when GSTR-1 for the previous month has been filed.
- All values like invoice value, taxable value and tax amounts in GSTR-1 are to be declared up to 2 decimal digits. The rounding off of the self-declared tax liability to the nearest rupee will be done in GSTR 3B.
- Taxpayer opting for voluntary cancellation of GSTIN will have to file GSTR-1 for active period.
- In cases where a taxpayer has been converted from a normal taxpayer to composition taxpayer, GSTR 1 will be available for filing only for the period during which the taxpayer was registered as normal taxpayer. The GSTR 1 for the said period, even if filed with delay would accept invoices for the period prior to conversion.

**When are the details furnished in GSTR-1 to be communicated to the recipient of supply?** : The details of outward supplies for a month furnished by the supplier are communicated and made available electronically (auto populated) to the respective recipient(s) in **Part A of FORM GSTR-2A/FORM GSTR-4A** (in case of registered person opting for composition levy) / **FORM GSTR-6A** (in case of registered person opting for ISD) through the common portal after the 11<sup>th</sup> day of the succeeding month.

**Some restrictions have been introduced in section 38(2) through the Finance Act, 2022 w.e.f. 1-10-2022, whereby credit will be denied, either wholly or partly of supplies furnished by following suppliers –**

- a) by any registered person within such period of taking registration as may be prescribed; or
- b) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or
- c) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or
- d) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or
- e) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or
- f) by such other class of persons as may be prescribed. ”

# Form and manner of ascertaining details of inward supplies (Sec 38 read with Rule 60 of the CGST Rules)

**A new Static FORM GSTR-2B is being introduced through NN 82/2020-CT, dt 10-11-2020, w.e.f. 1-1-2021**

**Rule 60(7)** An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of –

- i. **the details of outward supplies furnished by his supplier, other than a supplier who have opted for QRMP Scheme, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month; Eg. Mar'21-GSTR-2B of recipient will contain information filed by supplier in GSTR-1 filed from 12<sup>th</sup> of Feb'21 to 11<sup>th</sup> of Mar'21.**
- ii. the details of invoices furnished by a **NRTP in FORM GSTR5** and details of invoices furnished by an **ISD** in his return in **FORM GSTR-6** and details of outward supplies furnished by his **supplier who have opted for QRMP Scheme, in FORM GSTR-1** or using the **IFF**, as the case may be,-
  - a) **for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;**



- b) **for the second month of the quarter**, between the day immediately **after** the due date of furnishing details using the IFF for the first month of the quarter **to** the due date of furnishing details using the IFF for the second month of the quarter;
  - c) **for the third month of the quarter**, between the day immediately **after** the due date of furnishing of details using the IFF for the second month of the quarter **to** the due date of furnishing of FORM GSTR-1 for the quarter;
- iii. the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

**Rule 60(8)** The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-

- (i) **for the first and second month of a quarter**,
  - a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person opting for QRMP Scheme, or
  - a day after the due date of furnishing of details of outward supplies for the said month in FORM GSTR-1 by a registered person, other than those required registered person opting for QRMP Scheme
  - **whichever is later**
- (ii) **in the third month of the quarter**, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person opting for QRMP Scheme.

Type of Taxable Person	Form No.	Periodicity	Due Date
Registered Persons having an aggregate turnover of upto Rs. 5 crores in the preceding financial year and who have opted to furnish return (i.e. GSTR-3B) on quarterly basis (including a casual taxable person)	GSTR-1	Quarterly statement of outward supplies of goods or services or both	13 <sup>th</sup> of the month succeeding the quarter.
Other Registered Person (including a casual taxable person)	GSTR-1	Monthly statement of outward supplies of goods or services or both	11 <sup>th</sup> of the next month.

#### **Q. 4 What is the cut-off dates for GSTR-2B generation? (GSTN Advisory dated 18-10-2021)**

Cut-off dates for GSTR-2B generation are on the basis of due dates of GSTR-1, GSTR-5 and GSTR-6 as illustrated below.

- For monthly GSTR-1 filers, any GSTR-1 filed between the due date of furnishing for previous month (M-1) to the due date of furnishing of GSTR-1 for the current month (M). For example, GSTR-2B generated for the month of Jan, 2021 contains the details of all the documents filed by suppliers in their monthly GSTR-1 from 00:00 hours on Jan 12, 2020 to 23:59 hours on Feb 11, 2020.
- For quarterly GSTR-1/IFF, GSTR-5 and 6 filers, any IFF/GSTR-1/5 and GSTR-6 filed between the due date for previous month (M-1) to the due date of furnishing for the current month (M). For example, GSTR-2B generated for the month of Jan, 2021 contains the details of all the documents filed by suppliers in their quarterly GSTR-1/IFF, GSTR-5 and 6 from 00:00 hours on Jan 14, 2021 to 23:59 hours on Feb 13, 2021.
- The documents furnished by the supplier in any GSTR-1/IFF, GSTR-5 and 6 would reflect in the next open GSTR-2B of the recipient irrespective of the date of issuance of the concerned document. For example, if a supplier furnishes a document INV-1 dt. May 15, 2020 in the FORM GSTR-1 for the month of July, 2020 filed on August 11, 2020, the details of INV-1, dt. May 15, 2020 will get reflected in GSTR-2B of July 2020 (generated on August 12, 2020) and not in the GSTR-2B of May, 2020.

- Earlier, provisions of Act were written with respect of filing of GSTR-3, which was to be filed by the tax payer by 20th of next month to pay tax liability by the taxpayer. But this form was never used in reality as filing of this form has been deferred by the GST Council.
- Currently, return in Form GSTR 3B is being notified as the monthly return to be filed by the registered persons who are required to file GSTR 3. Presently, the due date of submission for GSTR 3B is being notified as 20th day of the month succeeding the relevant month.
- **We.f. 1-1-2021, Quarterly Return Monthly Payment (QRMP) Scheme has been introduced to ease the process of doing business**

## **Are there any restrictions on furnishing of GSTR-3B?**

Yes, A registered person is not allowed to furnish GSTR-3B of a particular tax period if GSTR-1 or GSTR-3B of previous tax periods have not been furnished by him. **[Restrictions expanded vide The Finance Act, 2022, w.e.f. 1-10-2022, earlier only GSTR-3B was stated to be furnished]**

A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of 3 years from the due date of furnishing the said return: **[Sunset clause for filing GSTR-3B inserted by FA, 2023, w.e.f. 1-10-2023]**

## **Eligibility for QRMP Scheme**

- In terms of notification No. 84/2020- Central Tax, dated 10.11.2020, a registered person who is required to furnish a return in **FORM GSTR-3B**, and who has **an aggregate turnover of up to 5 crore rupees in the preceding financial year, is eligible for the QRMP Scheme.**
- Further, in case the aggregate turnover exceeds ₹ 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

**GSTR-3B [Sec 39 read with Rule 61(1) of CGST Rules]** : Every registered person, other than

- a person referred to in section 14 of the IGST Act, 2017 (**OIDAR**) or
- an Input Service Distributor or
- a non-resident taxable person or
- a person paying tax under section 10 or section 51 or, as the case may be, under section 52

shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –

- (i) **Registered person other than those opting for QRMP, FOR EACH MONTH**, or part thereof, on or before the **20<sup>th</sup> day of the month succeeding such month**;
- (ii) **Registered person opting for QRMP, FOR EACH QUARTER**, or part thereof, on or before the date mentioned below :–

Class of registered persons (2)	Due Date (3)
Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep. <b>(Southern States)</b>	<b>22<sup>nd</sup> day of the month succeeding such quarter.</b>
Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. <b>(Northern States)</b>	<b>24<sup>th</sup> day of the month succeeding such quarter.</b>

## Payment of Tax

- **Due date of payment of tax (Sec 39(7)):** Due dates for payment of tax in respect of the persons required to file monthly GSTR-3B and GSTR-5 are linked with the due dates for filing of such returns i.e. the due dates of filing such returns are also the due dates for payment of tax in respect of persons required to file such returns.
- However, the Registered Person having an aggregate turnover of upto Rs. 5 crores in the preceding financial year and who have opted to furnish return (i.e. GSTR-3B) on quarterly basis shall also be required to pay GST on monthly basis.
- The registered person will discharge his liability towards tax, interest, penalty, fees and other amounts by debiting electronic cash ledger and/or electronic credit ledger and include the details in GSTR-3B. GSTR-3B filed without discharging complete liability will not be treated as valid return.

## Monthly Payment of Tax for Registered Persons opting for QRMP (Circular 143/13/2020-GST, dt 10-11-2020)

- Every registered person opting for **QRMP** shall pay the tax due, for each of the first 2 months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the **25<sup>th</sup> day of the month** succeeding such month:
- While generating the challan, taxpayers should select “**Monthly payment for quarterly taxpayer**” as reason for generating the challan. The said person can use any of the following two options provided below for monthly payment of tax during the first two months –
  - (a) Fixed Sum Method:** A facility is being made available on the portal for generating a pre-filled challan in **FORM GST PMT-06** for an amount equal to thirty five per cent. of the tax paid in cash in the preceding quarter where the return was furnished quarterly; or equal to the tax paid in cash in the last month of the immediately preceding quarter where the return was furnished monthly.

For easy understanding, the same is explained by way of illustration in table below:

(i) In case the last return filed was on quarterly basis for Quarter Ending March, 2021:

Tax paid in Cash in Quarter (January - March, 2021)		Tax required to be paid in each of the months – April and May, 2021	
CGST	100	CGST	35
SGST	100	SGST	35
IGST	500	IGST	175
Cess	50	Cess	17.5

(ii) In case the last return filed was monthly for tax period March, 2021:

Tax paid in Cash in March, 2021		Tax required to be paid in each of the months – April and May, 2021	
CGST	50	CGST	50
SGST	50	SGST	50
IGST	80	IGST	80
Cess	0	Cess	0

- **Monthly tax payment through this method would not be available to those registered persons who have not furnished the return for a complete tax period preceding such month. A complete tax period means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.**

(b) **Self-Assessment Method**: The said persons, in any case, can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available, in **FORM GST PMT-06**. In order to facilitate ascertainment of the ITC available for the month, an auto-drafted input tax credit statement has been made available in **FORM GSTR2B**, for every month.

- The said registered person is free to avail either of the two tax payment method above in any of the two months of the quarter.
- It is clarified that in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the tax due for the first month of the quarter or where there is nil tax liability, the registered person may not deposit any amount for the said month. Similarly, for the second month of the quarter, in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the cumulative tax due for the first and the second month of the quarter or where there is nil tax liability, the registered person may not deposit any amount.
- Any claim of refund in respect of the amount deposited for the first two months of a quarter for payment of tax shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been furnished. Further, this deposit cannot be used by the taxpayer for any other purpose till the filing of return for the quarter.

## Applicability of Interest

- For registered person making payment of tax by **opting Fixed Sum Method**
  - i. **No interest would be payable in case the tax due is paid in the first two months** of the quarter by way of depositing auto-calculated fixed sum amount by the due date. In other words, if while furnishing return in **FORM GSTR-3B**, it is found that in any or both of the first two months of the quarter, the tax liability net of available credit on the supplies made /received was higher than the amount paid in challan, then, no interest would be charged provided they deposit system calculated amount for each of the first two months and discharge their entire liability for the quarter in the **FORM GSTR-3B** of the quarter by the due date.
  - ii. In case such payment of tax by depositing the system calculated amount in **FORM GST PMT-06 is not done** by due date, **interest would be payable at the applicable rate**, from the due date of furnishing **FORM GST PMT-06** till the date of making such payment.
  - iii. Further, in case **FORM GSTR-3B** for the quarter is furnished beyond the due date, interest would be payable as per the provisions of **Section 50** of the CGST Act for the tax liability net of ITC.
- For registered person making payment of tax by **opting Self-Assessment Method** Interest amount would be payable as per the provision of Section 50 of the CGST Act for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.
- Interest payable, if any, shall be paid through **FORM GSTR-3B**.



**Illustration 1** – A registered person, who has opted for the Scheme, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two months of quarter viz. January and February. In his return for the quarter, it is found that liability, based on the outward and inward supplies, for January was Rs. 40/- and for February it was Rs. 42/-. No interest would be payable for the lesser amount of tax (i.e. Rs. 5 and Rs. 7 respectively) discharged in these two months provided that he discharges his entire liability for the quarter in the FORM GSTR-3B of the quarter by the due date.

**Illustration 2** – A registered person, who has opted for the Scheme, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two months of quarter viz. January and February. In his return for the quarter, it is found that total liability for the quarter net of available credit was Rs. 125 but he files the return on 30th April. Interest would be payable at applicable rate on Rs. 55 [Rs. 125 – Rs. 70 (deposit made in cash ledger in M1 and M2)] for the period between due date of quarterly GSTR 3B and 30th April.

**Applicability of Late Fee** - Late fee is applicable for delay in furnishing of return / details of outward supply as per the provision of Section 47 of the CGST Act. As per the Scheme, the requirement to furnish the return under the proviso to sub-section (1) of Section 39 of the CGST Act is quarterly. Accordingly, late fee would be the applicable for delay in furnishing of the said quarterly return / details of outward supply. It is clarified that no late fee is applicable for delay in payment of tax in first two months of the quarter.

## Refund

- Refund of any balance in the electronic cash ledger can be claimed only after the return in FORM GSTR-3B for the said quarter has been filed.
- Refund has to be claimed by filing **GST RFD-01**.

## Note :

- A taxpayer needs to electronically sign the submitted returns otherwise it will be considered not-filed.
- Taxpayers can electronically sign their returns using a DSC (mandatory for all types of companies and LLPs), E-sign (Aadhaar-based OTP verification), or EVC (Electronic Verification Code sent to the registered mobile number and E-mail ID of the authorized signatory).
- However, a registered person registered under the provisions of the Companies Act, 2013 shall, during the period from 21-4-2020 to 30-9-2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC). Further, such person shall, during the period from 27-5-2020 to 30-9-2020, also be allowed to furnish the details of outward supplies under section 37 in FORM GSTR-1 verified through electronic verification code (EVC). **[allowed by NN 38/2020-CT dt 5-5-2020 which is further extended by NN 48/2020-CT dt 27-5-2020]**

**Rule 67A – Manner of furnishing of return or details of outward supplies by short messaging service (SMS) facility (Inserted vide NN 38/2020-CT, w.e.f. 8-6-2020 which is further amended by NN 58/2020-CT, dated 1-7-2020, and NN 79/2020-CT dt 15-10-2020)**

Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a **Nil return** under **section 39** in **FORM GSTR-3B** or a **Nil details** of outward supplies under **section 37** in **FORM GSTR-1** or a **Nil statement** in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

**Explanation.** - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be.

# Manner of opting for furnishing quarterly return (Rule 61A read with Circular 143/13/2020-GST, dt 10-11-20)

## Exercising option for QRMP Scheme

- Facility to avail the Scheme on the common portal would be available throughout the year.
- In terms of rule 61A of the CGST Rules, 2017, a registered person can opt in for any quarter from first day of second month of preceding quarter to the last day of the first month of the quarter. **Eg.** For Q2 (July-Aug-Sept) Quarter of a particular financial year, QRMP can be opted in or out during 1<sup>st</sup> May to 31<sup>st</sup> July.
- In order to exercise this option, the registered person must have furnished the last return, as due on the date of exercising such option. **For example:** A registered person intending to avail of the Scheme for the quarter 'July to September' can exercise his option during 1<sup>st</sup> of May to 31<sup>st</sup> of July. If he is exercising his option on 27<sup>th</sup> July for the quarter (July to September), in such case, he must have furnished the return for the month of June which was due on 22/24<sup>th</sup> July.
- Registered persons are not required to exercise the option every quarter. Where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the said option.
- A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees. In other words, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

## Manner of opting for furnishing quarterly return (Rule 61A read with Circular 143/13/2020-GST, dt 10-11-20)

- It is further clarified that the option to avail the QRMP Scheme is GSTIN wise and therefore, distinct persons as defined in Section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme for one or more GSTINs. In other words, some GSTINs for that PAN can opt for the QRMP Scheme and remaining GSTINs may not opt for the Scheme.

**Rule 62(1)** Every registered person paying tax under section 10, shall-

- (i) furnish a **statement**, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the **18th day** of the month succeeding such quarter; and
- (ii) furnish a **return** for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the **30th day of April** following the end of such financial year, electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

Periodicity	Form No.	Date
Quarterly	GST CMP-08	18 <sup>th</sup> day of month succeeding such quarter
Yearly	GSTR-04	30 <sup>th</sup> day of April following the end of such FY

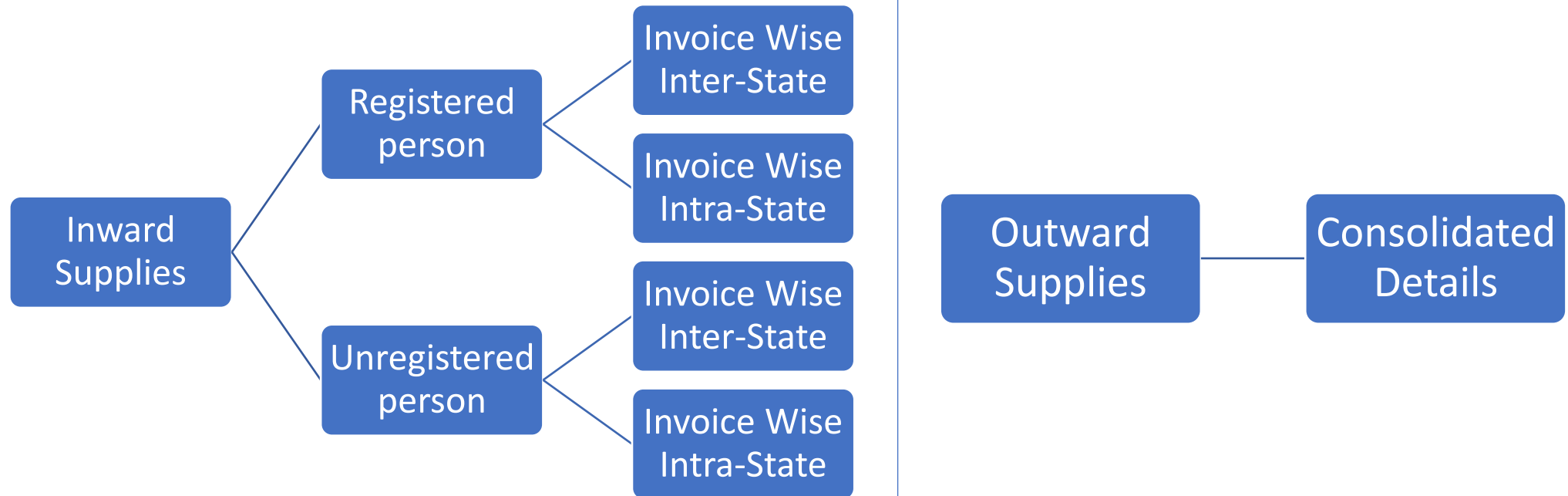
**Rule 62(2)** Payment is to be made through electronic cash ledger.

**Auto-population of inward supplies** : The inward supplies of a composition supplier received from registered persons filing **GSTR-1** will be auto populated in **FORM GSTR-4A**.

The composition supplier can view the auto-populated details of inward supplies in **GSTR-4A** and, where required, after adding, correcting or deleting the details, furnish **GSTR-4**.

**Rule 62(3)** The return furnished under sub-rule (1) shall include the-

- (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
- (b) consolidated details of outward supplies made.



**Rule 62(4)** A registered person who has opted to pay tax under section 10, from the beginning of a financial year shall, **WHERE REQUIRED**, furnish the details of outward and inward supplies and return under rules 59 (GSTR-1), 60 (GSTR-2) and 61 (GSTR-3) relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

**Explanation.**– For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme.

**Rule 62(5)** A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish [a statement in FORM GST CMP-08 for the period for which he has paid tax under the composition scheme till the 18<sup>th</sup> day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in FORM GSTR-4 for the said period till the 30<sup>th</sup> day of April following the end of the financial year during which such withdrawal falls]

Eg – A composition dealer withdraws from composition scheme on 5th December, 2019. He shall be liable to furnish statement in

GST CMP-08 for 1-10-2019 to 31-12-2019 and  
GSTR-4 for 1-4-2019 to 31-3-2020 till 30-4-2020



**Rule 62(6)** A registered person who ceases to avail the benefit of notification No. 02/2019– CTR, shall, where required, furnish a statement in FORM GST CMP-08 for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in FORM GSTR - 4 for the said period till the 30<sup>th</sup> day of April following the end of the financial year during which such cessation happens.

Comments - Same as 62(5), this is for service provider.

### **Q. How to revise GSTR-4?**

GSTR-4 cannot be revised after filing on the GSTN Portal.

### **Q. Late Fees and Penalty**

A penalty of Rs. 200 per day is levied if the GSTR-4 is not filed.

The maximum penalty that can be charged is Rs. 5,000.

As per Notification No. 73/2017 – Central Tax, late fees for GSTR-4 has been reduced to Rs. 50 per day of default. Also, the late fees for NIL return in GSTR-4 have been reduced to Rs. 20 per day of delay.

**In GST, instead of revising the return already submitted, the system allows changing the details of those transactions (invoices or debit/credit notes) that are required to be amended.**

## **Rectification of Errors Sec 39(9)**

Omission or incorrect particulars discovered in the **returns filed u/s 39** can be rectified in the return to be filed for the tax period during which such omission or incorrect particulars are noticed. Any tax payable as a result of such error or omission will be required to be paid along with interest.

### **Exception**

It may be noted that section 39(9) does not permit rectification of error or omission discovered on account of scrutiny, audit, inspection or enforcement activities by tax authorities. Hence, assessee may not be able to pass on the ITC to the receiver in respect of tax payments made by him in pursuance of any of the aforesaid situations.

### **Time Limit for making rectification**

Rectification of any omission or incorrect particulars shall be allowed till

- [30<sup>th</sup> day of November] following the end of the financial year to which such details pertain, or
- the **actual date** of furnishing of relevant annual return (**GSTR-9**),  
**whichever is earlier.**

**[Words in brackets substituted vide The Finance Act, 2022, w.e.f. 1-10-2022, it earlier read as “furnishing of the return for the month of September or second quarter”]**

**Sec 39(10)** A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.

## Due date for payment of tax [Section 39(7)]

Due dates for payment of tax in respect of the persons required to file GSTR-3B, GSTR-4 and GSTR-5 are linked with the due dates for filing of such returns i.e., the last dates (due dates) of filing such returns are also the due dates for payment of tax in respect of persons required to file such returns.

**Example:** In respect of taxpayers filing GSTR-3B, due date of payment of tax for the month of October is 20<sup>th</sup> November. Similarly, for composition taxpayers, due date for payment of tax for the quarter ended September is 18<sup>th</sup> October.

However, non-resident taxable persons or casual taxable persons are required to make advance deposit of tax of an amount equivalent to the estimated tax liability of such person for a period for which registration is sought or extension of registration is sought in terms of section 27(2).

**Note :** GSTR-3B filed without payment of self-assessed tax disclosed therein, is not be regarded as a valid return in terms of section 2(117).

	<b>NRTP</b>	<b>OIDAR</b>	<b>ISD</b>
	<b>(Sec 39(5) read with rule 63)</b>	<b>(Rule 64)</b>	<b>(Sec 39(4) read with rule 60(5) and rule 65)</b>
Monthly Return	<b>FORM GSTR-5</b> for every calendar month or part thereof – Contains detail of outward and inward supplies	FORM GSTR-5A	<b>FORM GSTR-6</b> – Contains detail of ITC received for distribution, total ITC /eligible/ineligible ITC to be distributed for the tax period, distribution of ITC, details of debit/credit notes, etc
Late Date of filing Return	GSTR-5 should be filed within 13 days after the end of the calendar month or within 7 days after the last day of validity period of the registration, whichever is earlier. <b>[Time limit of due date has been reduced from 20 days to 13 days w.e.f. 1-10-2022 through The Finance Act, 2022]</b>	FORM GSTR-5A should be filed by 20th day of the month succeeding the calendar month or part thereof.	GSTR-6 should be filed after 10 <sup>th</sup> of the month and before 13 <sup>th</sup> of the month succeeding the tax period.

**Other Points for NRTP** - A NRTP is not required to file an annual return.

**Other Points for ISD** - Such details are auto-populated in Form GSTR-6A when the registered suppliers file their GSTR-1.

**ISD will not have reverse charge supplies** : An ISD cannot accept any invoices on which tax is to be discharged under reverse charge mechanism. If ISD wants to take reverse charge supplies, in that case it has to separately register as a Normal taxpayer. This is because the ISD mechanism is only to facilitate distribution of credit of taxes paid. The ISD itself cannot discharge any tax liability (as person liable to pay tax) and remit tax to Government account. ISD will have late fee and any other liability only.

**Details of GSTR-6 to be available in GSTR-2A of the recipients** : The details of invoices furnished by an ISD in his return will be made available to the respective registered recipients of credit in their GSTR 2A (Form GSTR 4A in case of composition supplier). The recipients may include these in their GSTR-2 (Form GSTR 4 in case of composition supplier) and take credit.

	TDS	TCS
	<b>(Sec 39(3) read with rule 60(6) and rule 66)</b>	<b>(Sec 52(4) read with rule 60(7) and rule 67)</b>
Monthly Return	<b>FORM GSTR-7</b>	<b>Form GSTR-8</b> – contains the details of supplies of goods or services or both effected through ECO, including the supplies of goods or services or both returned through it and the amount of TCS
Late Date of filing Return	GSTR-7 should be furnished on/before 10 <sup>th</sup> of the month succeeding the calendar month in which tax has been deducted at source.	The details in GSTR-8 should be furnished on/before 10 <sup>th</sup> of the month succeeding the calendar month in which tax has been collected at source and this TCS should be deposited till 10 <sup>th</sup> of next month
Making details available to Supplier	The details of TDS furnished by the deductor in GSTR-7 shall be made available electronically to each of the suppliers in <del>Part C of Form GSTR-2A (Normal Assessee)/ Form GSTR-4A (Composition Supplier)</del> deductees on the common portal after <del>the due date of filing of form GSTR-7</del> <b>for claiming the amount of tax deducted in his electronic cash ledger after validated. [as amended by NN/31/2019-C.T.,w.e.f. 28-06-2019]</b>	The details of TCS furnished by the ECO in Form GSTR-8 shall be made available electronically to each of the suppliers in <del>Part C of Form GSTR-2A</del> on the common portal after <del>the due date of filing of Form GSTR-8</del> <b>for claiming the amount of tax deducted in his electronic cash ledger after validated .[as amended by NN 31/2019-C.T.,w.e.f.28-06-2019]</b>
Sunset Clause		The operator shall not be allowed to furnish a statement after the expiry of a period of 3 years from the due date of furnishing the said statement:

	TDS	TCS
	<b>(Sec 39(3) read with rule 60(6) and rule 66)</b>	<b>(Sec 52(4) read with rule 60(7) and rule 67)</b>
TDS Certificate	A TDS certificate is required to be issued by deductor (the person who is deducting tax) in <b>Form GSTR-7A</b> to the deductee (the supplier from whose payment, TDS is deducted), within 5 days of crediting the amount to the Government. It contains the details pertaining to value on which tax has been deducted, rate of deduction, amount of tax deducted at source and amount paid to the Government.	
Rectification of Return of ECO		If ECO discovers any discrepancy in <b>GSTR-8</b> on his own (not being the result of any scrutiny, audit, inspection or enforcement proceedings), he should rectify such discrepancy in GSTR-8 to be filed for the month during which such discrepancy is noticed, subject to payment of interest under section 50. The rectification is not allowed after the due date of filing of GSTR-8 for the month of September following the end of the FY (i.e. 10 <sup>th</sup> Oct of next FY) or actual date of filing of the relevant annual statement (GSTR-9B), whichever is earlier.

## First Return (Sec 40)

When a person becomes liable to registration after his turnover crosses the threshold limit, he may apply for registration within 30 days of so becoming liable. Thus, there might be a time lag between a person becoming liable to registration and grant of registration certificate. During the intervening period, such person might have made the outward supplies i.e. after becoming liable to registration but before grant of the certificate of registration.

Now, in order to enable such registered person to declare the taxable supplies made by him for the period between the date on which he became liable to registration till the date on which registration has been granted so that ITC can be availed by the recipient on such supplies, firstly, the registered person may issue revised tax invoices against the invoices already issued during said period within 1 month from the date of issuance of certificate of registration. Further, section 40 provides that registered person shall declare his outward supplies made during said period in the first return furnished by him after grant of registration. **The format for this return is the same as that for regular return.**



## **Annual Return (Section 44)**

*Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:*

***Provided*** that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

***Provided*** further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.]

***[Inserted vide The Finance (No. 2) Act, 2019, w.e.f. 1-1-2020 and amended by FA, 2021, w.e.f. 1-8-2021]***

## **Who are required to furnish Annual return (FORM GSTR-9) and what is the due date? (Sec 44 read with Rule 80) [w.e.f. 1-8-2021]**

- (1) Every registered person, other than those referred to in the proviso to sub-section (5) of section 35, other than
- any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.
  - an Input Service Distributor,
  - a person paying tax under section 51
  - a person paying tax under section 52,
  - a casual taxable person and
  - a non-resident taxable person,
  - Persons supplying online information and data base access or retrieval services from a place outside India to a person in India. **[NN.30/2019-C.T., dated 28-06-2019]**

shall furnish an annual return as specified under section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

**The annual return for a financial year needs to be filed by 31<sup>st</sup> December of the next financial year.** However, for the financial year **2020-2021** the said annual return shall be furnished on or before the **28<sup>th</sup> February, 2022.**

**Are there any restrictions on furnishing of GSTR-9?** Yes, A registered person shall not be allowed to furnish an annual return for a financial year after the expiry of a period of 3 years from the due date of furnishing the said annual return: **[Sunset clause for filing GSTR-9 inserted by FA, 2023, w.e.f. 1-10-2023]**

The Central Government, on the recommendations of the Council, has notified the registered persons whose aggregate turnover in a **financial year does not exceed Rs. 2 Crores** and who have not furnished the annual return before the due date, as the class of registered persons who shall have the **OPTION TO FURNISH THE ANNUAL RETURN**, in respect of financial years 2017-18 and 2018-19 and 2019-20.

Further, the **said return shall be deemed to be furnished** on the due date if it has not been furnished before the due date. **[NN 47/2019 – CT, dated 09.10.2019][NN 77/2020 – CT, dated 15-10-2020 made this option available for FY 2019-20 also]**

Periodicity	Form No.	Date
Yearly	GSTR-9	31 <sup>st</sup> Jan, 2020 (ROD-10-2019-FY 2017-18) 31 <sup>st</sup> Mar, 2020 (ROD-8-2019-FY 2018-19) Made optional for FY 2017-18, FY 2018-19 and FY 2019-20 for turnover upto ₹ 2 cr. Further exemption granted to RP whose aggregate turnover in FY 2020-21 is upto ₹ 2 cr. <b>[Notification No. 31/2021-CT dt 30-7-2021]</b> Further exemption granted to RP whose aggregate turnover in FY 2021-22 is upto ₹ 2 cr. <b>[Notification No. 10/2022-CT dt 5-7-2022]</b> Further exemption granted to RP whose aggregate turnover in FY 2022-23 is upto ₹ 2 cr. <b>[Notification No. 32/2023-CT dt 31-7-2023]</b>
Yearly	GSTR-9A	Made optional for FY 2017-18 and FY 2018-19

**Circular No. 124/43/2019-GST dated 18-11-2019** – It is clarified that the tax payers, may, at their own option file ANNUAL RETURN for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of ANNUAL RETURN for the said period.

Further, Section 73 of the said Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Therefore, irrespective of the time and quantum of tax which has not been paid or short paid, the taxpayer has the liberty to self-ascertain such tax amount and pay it through **FORM GST DRC-03**. Accordingly, it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through **FORM GST DRC-03**.

### **What is the prescribed form for Annual Return? [Section 44 read with rule 80]**

Annual Return is to be filed electronically in **Form GSTR-9** through the common portal.

Composition scheme supplier: A person paying tax under composition scheme is required to file the Annual Return in **Form GSTR-9A**.

### **What is the late fees payable for GSTR-9?**

As per Section 47 of CGST Act, Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of Rs. 100 for every day during which such failure continues subject to a maximum of an amount calculated at a 0.25% Of his turnover in the State or Union territory.

**\* This is with reference to CGST Act, an equal amount of late fees would be payable by such person under the respective SGST/UTGST Act as well.**

## **Who is required to furnish a Reconciliation Statement (GSTR-9C)? [Section 44 read with rule 80][w.e.f. 1-8-2021]**

a) Registered person other than

- any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.
- an Input Service Distributor,
- a person paying tax under section 51 or section 52,
- a casual taxable person and
- a non-resident taxable person

**whose aggregate turnover during a financial year exceeds Rs. 5 crores**

shall furnish electronically through the common portal alongwith Annual Return a copy of

- Audited annual accounts
- A Reconciliation Statement (GSTR-9C), **self certified**, Reconciliation Statement will reconcile the value of supplies declared in the return furnished for the financial year with the audited annual financial statement and such other particulars,

**on or before the 31<sup>st</sup> December following the end of such financial year.**

**Who is required to furnish a Reconciliation Statement (GSTR-9C)? [Section 44 read with rule 80][w.e.f. 1-8-2021]**

- b) **Note for FY 2018-19 and FY 2019-20**- Every registered person whose aggregate turnover during the **financial year 2018-19 and 2019-20 exceeds ₹ 5 crores** shall get his accounts audited as specified u/s 35(5) and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year [NN 16/2020-CT, dated 23-3-2020][NN 79/2020-CT, dated 15-10-2020 has extended this benefit to Financial year 2019-20 also.]
- c) **Note for the FY 2020-2021** the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the 28<sup>th</sup> February, 2022.
- d) The person supplying online information and database access or retrieval (**OIDAR**) services from a place outside India to a person in India **shall not be required to furnish Annual Return in FORM GSTR-9** and reconciliation statement in FORM GSTR-9C. [NN 30/2019-C.T., dated 28.06.2019]

- e) **NN 9/2020-CT dt 16-3-2020 – Exemption granted to the foreign airlines from the requirement of furnishing reconciliation statement if they have complied with the Rule 4(2) of the Companies (Registration of Foreign Companies) Rules, 2014**
- In exercise of the powers conferred by **section 148 of the CGST Act, 2017**, the Central Government, on the recommendations of the Council, hereby **notifies the persons who are foreign company which is an airlines company** covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 and **who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014**, as the class of registered persons who shall follow the special procedure as mentioned below.
  - The said persons **shall not** be required to furnish reconciliation statement in **FORM GSTR-9C** to the CGST Rules, 2017 under subsection (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:
  - **Provided** that **a statement of receipts and payments for the financial year** in respect of its Indian Business operations, **duly authenticated by a practicing CA** in India or a firm or a LLP of practicing Chartered Accountants in India is **submitted for each GSTIN by the 30th September of the year succeeding the financial year.**

## Final return (Section 45 read with Rule 81)

<b>Form</b>	-	<b>GSTR-10</b>
<b>Who has to file</b>	-	Every registered person who is required to furnish return u/s 39(1) and whose registration has been surrendered or cancelled.
<b>Time Limit</b>	-	Within 3 months of (i) date of cancellation or (ii) date of order of cancellation, <b><u>whichever is later.</u></b>

## Details of inward supplies of persons having UIN (Rule 82)

(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in **FORM GSTR-11**, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in FORM GSTR-11.



## **Notice to return defaulters (Sec 46)**

Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within 15 days, failing which tax liability will be assessed under section 62.

## **Levy of late fee (Sec 47)**

(1) Any registered person who fails to furnish

the details of outward supplies under section 37 or

~~[inward supplies required under section 38 or]~~

returns required under section 39 or section 45 (Final Return) or [section 52 (TCS)]

by the due date shall pay a **late fee of ₹100** for every day during which such failure continues subject to a **maximum amount of ₹ 5,000\***.

**[Words in bracket in Sec 47 amended through the Finance Act, 2022, w.e.f. 1-10-2022]**

**Late Fee for delayed filing of details of outward supplies for any month /quarter in Form GSTR – 1 [NN. 04/2018 – CT, dated 23.01.2018] :**

(i) Where there is no outward supply in any month / quarter – Rs. 10/- per day (under CGST) during which such failure continues or Rs. 5,000 (under CGST), whichever is lower.

(ii) Other Cases – Rs. 25/- per day (under CGST) during which such failure continues or Rs. 5,000 (under CGST), whichever is lower.

**Late Fee for delayed filing of Return in Form GSTR – 3B, GSTR – 4, and GSTR – 5 [NN. 64/2017 – CT, dated 15.11.2017, NN. 73/2017 – CT, dated 29.12.2017, NN. 5/2018 – CT, dated 23.01.2018]:**

- (i) Where the total amount of central tax payable in the said return is NIL – Rs. 10/- per day (under CGST) during which such failure continues or Rs. 5,000 (under CGST), whichever is lower.
- (ii) Other Cases – Rs. 25/- per day (under CGST) during which such failure continues or Rs. 5,000 (under CGST), whichever is lower.

**Late Fee for delayed filing of Return in Form GSTR – 6 [NN. 7/2018 – CT, dated 23.01.2018]:** Rs. 25/- per day (under CGST) during which such failure continues or Rs. 5,000 (under CGST), whichever is lower.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a **late fee of ₹ 100** for every day during which such failure continues subject to a **maximum of an amount calculated at 0.25% Of his turnover in the State or Union territory\***.

\* This is with reference to CGST Act, an equal amount of late fees would be payable by such person under the respective SGST/UTGST Act as well.

## Late Fee for delayed filing of Return in Form GSTR – 3B capped vide NN 19/2021-CT w.e.f. 1-6-2021

For the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of **July, 2017 to April, 2021**, by the due date but furnish the said return between the period from the 1 st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of Rs. 500:

Where the total amount of central tax payable in the said **return is nil**, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of Rs. 250 for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1 st day of June, 2021 to the 31st day of August, 2021:

The total amount of late fee payable under section 47 of the said Act for the tax period **June, 2021** onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely –

S.No.	Class of registered persons	Amount
1.	Registered persons whose total amount of central tax payable in the said return is nil	Rs. 250
2.	Registered persons having an aggregate turnover of up to Rs. 1.5 crores in the preceding financial year, other than those covered under S.No. 1	Rs. 1,000
3.	Taxpayers having an aggregate turnover of more than Rs. 1.5 crores and up to Rs. 5 crores in the preceding financial year, other than those covered under S.No. 1	Rs. 2,500

## Late Fee for delayed filing of Return in Form GSTR – 1 capped vide NN 20/2021-CT w.e.f. 1-6-2021

The total amount of late fee payable under section 47 of the said Act for the tax period **June, 2021** onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely –

S.No.	Class of registered persons	Amount
1.	Registered persons whose total amount of central tax payable in the said return is nil	Rs. 250
2.	Registered persons having an aggregate turnover of up to Rs. 1.5 crores in the preceding financial year, other than those covered under S.No. 1	Rs. 1,000
3.	Taxpayers having an aggregate turnover of more than Rs. 1.5 crores and up to Rs. 5 crores in the preceding financial year, other than those covered under S.No. 1	Rs. 2,500

## Late Fee for delayed filing of Return in Form GSTR – 4 capped vide NN 21/2021-CT w.e.f. 1-6-2021

The total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in FORM GSTR-4 by the due date, namely –

S.No.	Class of registered persons	Amount
1.	Registered persons whose total amount of central tax payable in the said return is nil	Rs. 250
2.	Registered persons other than those covered under S.No. 1	Rs. 1,000

## **Late Fee for delayed filing of Return in Form GSTR – 7 capped vide NN 22/2021-CT w.e.f. 1-6-2021**

The total amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of Rs. 250 for every day during which such failure continues:**

**But the TOTAL amount of late fees payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of Rs. 1,000.**

## Late Fee for delayed filing of Return in Form GSTR – 9 capped vide NN 7/2023-CT w.e.f. 31-3-2023

Type of Taxpayer	Maximum late fees
Regular persons having an aggregate turnover of up to Rs. 5 crores in the said FY.	Rs. 25-CGST+Rs. 25-SGST per day, subject to a maximum of an amount calculated at 0.02%-CGST+0.02%-SGST of his turnover in the State or UT.
Regular persons having an aggregate turnover of more than Rs. 5 crores up to Rs. 20 crores in the said FY.	Rs. 50-CGST+Rs. 50-SGST per day, subject to a maximum of an amount calculated at 0.02%-CGST+0.02%-SGST of his turnover in the State or UT.
Regular persons having an aggregate turnover of more than Rs. 20 crores in the said FY. <b>(Existing late fees without reduction)</b>	Rs. 100-CGST+Rs. 100-SGST per day, subject to a maximum of 0.25%-CGST+0.25%-SGST of the turnover in the State or UT.

**Amnesty scheme announced for pending returns in FORM GSTR-4, FORM GSTR-9 and FORM GSTR-10 through NN . Meaning thereby that pending returns of following period can be filed with reduced late fees –**

Form	Period	Due date of furnishing	Maximum late fees
GSTR-4 (Annual Return of Composition dealer) <b>(NN 2/2023-CT, dated 31-3-2023)</b>	For the Quarters from July, 2017 to Mar, 2019 or for FY 2019-20 to 2021-22	1 <sup>st</sup> April, 2023 to 30 <sup>th</sup> June, 2023	Rs. 250-CGST+Rs. 250-SGST (Presently- Rs. 50-CGST+Rs. 50-SGST per day, subject to a maximum of Rs. 5,000-CGST+Rs. 5,000-SGST)
GSTR-10 (Final Return on cancellation of registration) <b>(NN 8/2023-CT, dated 31-3-2023)</b>	FY 2017-18 to 2021-22	1 <sup>st</sup> April, 2023 to 30 <sup>th</sup> June, 2023	Rs. 500-CGST+Rs. 500-SGST (Presently- Rs. 100-CGST+Rs. 100-SGST per day, subject to a maximum of Rs. 5,000-CGST+Rs. 5,000-SGST)
GSTR-9 (Annual Return) <b>(NN 7/2023-CT, dated 31-3-2023)</b>	FY 2017-18 to 2021-22	1 <sup>st</sup> April, 2023 to 30 <sup>th</sup> June, 2023	Rs. 10,000-CGST+Rs. 10,000-SGST (Presently- Rs. 100-CGST+Rs. 100-SGST per day, subject to a maximum of 0.25%-CGST+0.25%-SGST of the turnover in the State or UT.)

- (1) The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as may be prescribed.
- (2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37[, ~~the details of inward supplies under section 38~~]and the return under section 39 or section 44 or section 45 and to perform such other functions in such manner as may be prescribed.
- (3) Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any particulars furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

**[Words in brackets omitted vide The Finance Act, 2022, w.e.f. 1-10-2022]**



Section 48 provides for the authorisation of an eligible person to act as approved Goods and Services Tax Practitioner (GSTP). A registered person may authorize an approved GSTP to furnish information, on his behalf, to the Government. The manner of approval of GSTPs, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning have been prescribed in the rules 83 and 84 of the CGST Rules, 2017.

GSTN will provide separate user ID and Password to GSTP to enable him to work on behalf of his clients without asking for their user ID and passwords. They can do all the work on behalf of taxpayers as allowed under GST Law. A taxpayer may choose a different GSTP by simply unselecting the previous one and then choosing a new GSTP on the GST portal.

Standardised formats from GST PCT-1 to GST PCT-5 have been prescribed for making application for enrolment as GSTP, certificate of enrolment, show cause notice for disqualification, order of rejection of application of enrolment, list of approved GSTPs, authorisation letter and withdrawal of authorisation.

A GSTP enrolled in any State or Union Territory shall be treated as enrolled in the other States/Union territories.

## **1. What is the eligibility criteria for GSTP?**

(i) A person who is

- Indian citizen
- Person of sound mind
- Not adjudicated as insolvent
- Not been convicted by a competent court

(ii) Satisfies any of the condition

- Retired officer of Commercial Tax Department of any State Govt./CBIC who, during service under Government had worked in a post not lower than the rank of a Group-B gazetted officer for a period  $\geq 2$  years.
- Enrolled as a Sales Tax Practitioner or Tax Return Preparer under the earlier indirect tax law for a period of not less than 5 years.
- Has acquired any of the prescribed qualifications (mentioned below).

### **Prescribed Qualification :**

- i. Graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force.
- ii. Degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i).
- iii. Any other examination notified by the Government, on the recommendation of the Council, for this purpose.

- iv. Any degree examination of an Indian University or of any Foreign University recognized by any Indian University as equivalent of the degree examination.
- v. Has passed final examination of ICAI/ ICSI/ Institute of Cost Accountants of India.

## **What are the activities which can be undertaken by a GSTP?**

A GSTP can undertake any/all of the following activities on behalf of a registered person, if so authorised by him:

- (a) Furnish details of outward and inward supplies
- (b) Furnish monthly, quarterly, annual or final return
- (c) Make deposit for credit into the electronic cash ledger
- (d) File a claim for refund
- (e) File an application for registration amendment/cancellation
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in FORM GST ITC-04;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme.

(Where any application relating to cases covered in (d), (e) and (i) above has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.)

**[as amended by NN 03/2019 – CT, w.e.f. 01.02.2019]**

**Furnishing returns through GSTP:** When a registered person opts to furnish his return through GSTP, such registered person:

Gives his consent in prescribed form to any GSTP to prepare and furnish his return before confirming submission of any statement prepared by GSTP, ensure that the facts mentioned in the return are true and correct.

Thus, the responsibility for correctness of any particulars furnished in the return or other details filed by the GST practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

The registered person before confirming should ensure that the facts mentioned in the return are true and correct before signature. However, failure to respond to request for confirmation shall be treated as deemed confirmation.

## **Other Points**

- Any registered person may give consent and authorise a GST practitioner in the prescribed form by listing the authorised activities in which he intends to authorise the GST practitioner.
- The registered person authorising a GSTP shall have to authorise in the prescribed form and the GST practitioner will have to accept the authorisation in Part B of the same form.
- The GST practitioner shall be allowed to undertake only such tasks as indicated in the prescribed form. The registered person may, at any time, withdraw such authorisation in the prescribed form.
- Any statement furnished by the GST practitioner shall be made available to the registered person on the GST Common Portal. For every statement furnished by the GST practitioner, a confirmation shall be sought from the registered person over email or SMS.

- The GST practitioner shall prepare all statements with due diligence and affix his digital signature on the statements prepared by him or electronically verify using his credentials.
- If the GST practitioner is found guilty of misconduct, his enrolment will be liable to be cancelled. A show cause notice would be issued to him in the prescribed form.

## **What is the procedure for enrolment as GSTP?**

- An application in prescribed form may be made electronically through the common portal for enrolment as GSTP.
- The application shall be scrutinized and GST practitioner certificate shall be granted in the prescribed form.
- In case, the application is rejected, proper reasons shall have to be given.
- The enrolment once done remains valid till it is cancelled.
- No person enrolled as a GSTP shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council.
- Any person who has been enrolled as GSTP by virtue of him being enrolled as a Sales Tax Practitioner or Tax Return Preparer under the earlier Indirect Tax law shall remain enrolled only for a period of ~~1 year~~ ~~18 months~~ 30 months from the appointed date unless he passes the said examination within the said period of ~~1 year~~ ~~18 months~~ 30 months [1year, substituted by NN 26/2018 - CT, w.e.f. 13.06.2018] [18 months, substituted by NN 03/2019 – CT, w.e.f. 01.02.2019]

**Sec 150(1)** Information return is based on the idea of verifying the compliance levels of registered persons through information procured from independent third party sources.

Authorities who are responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or both or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property under any law for the time being in force, shall furnish an Information Return of the same in respect of such periods, within such time, in such form and manner and to such authority/agency as may be prescribed.

## Authorities required to furnish Information Return

SG's authority responsible for the collection of VAT/sales tax/state excise duty or CG's authority responsible for the collection of excise duty or customs duty.	Banking Company	Income tax authority	Taxable person
Local Authority	Officer of the RBI	Registrar/Sub-Registrar appointed under section 6 of the Registration Act, 1908	UIN holder
Collector referred to in clause (c) of sec 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013	Recognised Stock exchange	Registering authority empowered to register motor vehicles under the Motor Vehicles Act, 1988	GSTN
State Electricity Board	Depository	Registrar within the meaning of Companies Act, 2013	

## **Sec 150(2) Defective Information Return**

Where the Commissioner, or an officer authorised by him in this behalf, considers that the information furnished in the information return is defective, he may intimate the defect to the person who has furnished such information return and give him an opportunity of rectifying the defect within a period of 30 days from the date of such intimation or within such further period which, on an application made in this behalf, the said authority may allow and if the defect is not rectified within the said period of thirty days or, the further period so allowed, then, notwithstanding anything contained in any other provisions of this Act, such information return shall be treated as not furnished and the provisions of this Act shall apply.

## **Sec 150(3) Issuance of notice for failure to furnish the information return within stipulated time**

Where a person who is required to furnish information return has not furnished the same within the time specified in sub-section (1) or sub-section (2), the said authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding 90 days from the date of service of the notice and such person shall furnish the information return.

## **Sec 123 - Penalty for failure to furnish information return.**

If a person who is required to furnish an information return under section 150 fails to do so within the period specified in the notice issued under sub-section (3) thereof, the proper officer may direct that such person shall be liable to pay a penalty of ₹100 for each day of the period during which the failure to furnish such return continues:

Provided that the penalty imposed under this section shall not exceed ₹ 5,000.

## Power to Collect Statistics

Sec 151 The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein. **[Substituted vide The Finance Act, 2021, w.e.f. 1-1-2022]**

## Sec 124 : Fine for failure to furnish statistics

If any person required to furnish any information or return under section 151, -

(a) without reasonable cause fails to furnish such information or return as may be required under that section,

or

(b) wilfully furnishes or causes to furnish any information or return which he knows to be false, he shall be punishable with a fine which may extend to ₹ 10,000 and in case of a continuing offence to a further fine which may extend to ₹100 for each day after the first day during which the offence continues subject to a maximum limit of ₹ 25,000.



[Sec 152\(1\)](#) No information [~~of any individual return or part thereof~~] with respect to any matter given for the purposes of section 150 or section 151 shall, without the previous consent in writing of the concerned person or his authorised representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act [without giving an opportunity of being heard to the person concerned.] **[Amended vide The Finance Act, 2021, w.e.f. 1-1-2022]**

## **Confidentiality**

~~[Sec 152\(2\)](#)~~ Except for the purposes of prosecution under this Act or any other Act for the time being in force, no person who is **not** engaged in the collection of statistics under this Act or compilation or computerisation thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in section 151. **[Omitted vide The Finance Act, 2021, w.e.f. 1-1-2022]**

## **Exception Reporting**

[Sec 152\(3\)](#) Nothing in this section shall apply to the publication of any information relating to a class of taxable persons or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest to publish such information.

## **Analysis :**

- This Section discusses about the way in which the information obtained under Sections 150 and 151 needs to be handled.
- Any information obtained shall not be published so as to enable any particulars to be identified as referring to a particular taxpayer, without the previous consent of the tax payer or his authorised representative. This consent should be in writing. Further the information so obtained shall not be used for the purpose of any proceedings under this Act.
- A person who is not engaged in the collection of statistics under this Act or compliance or computerisation for the purpose of Act, shall not be permitted to see or have access to any information or any individual return.
- However, for the purpose of prosecution under the Act, or under any other Act, access to such information can be given.
- Any person, who is engaged in connection with collection of statistics under Section 151 or compilation or computerisation, willfully discloses any information or contents of any return under this Section, or otherwise in execution of his duties shall be punished with imprisonment or fine or both in terms of section 133.

## Sec. 133 : Liability of Officers and Certain Other Persons

(1) Where any person engaged in connection with the collection of statistics under section 151 or compilation or computerisation thereof or if any officer of central tax having access to information specified under subsection (1) of section 150, or if any person engaged in connection with the provision of service on the common portal or the agent of common portal, wilfully discloses any information or the contents of any return furnished under this Act or rules made thereunder otherwise than in execution of his duties under the said sections or for the purposes of prosecution for an offence under this Act or under any other Act for the time being in force, he shall be punishable with imprisonment for a term which may extend to 6 months or with fine which may extend to ₹ 25,000, or with both.

(2) Any person -

(a) who is a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Government;

(b) who is not a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

Since the Officers of the department are dealing with sensitive information, the secrecy and security of such information is of utmost importance.

If the officers who are dealing with the statistical data or data collected from the information returns, he has to maintain utmost secrecy of the same.

If the officer wilfully discloses such information or contents by any reason other than by reason of his duties cast upon him under the Act, he shall be punishable with imprisonment for a term which may extend to 6 months or with fine which may extend to Rs. 25,000 (under CGST) or both.

Further any prosecution under this section would be carried out with the prior sanction of the Government in case of prosecution of a Government Servant and with the sanction of commissioner in case of others.