Advisory Barring of GST Return on expiry of three years

Key Change

- This advisory is to inform you about a significant change regarding the filing of Goods and Services Tax (GST) returns.

- As per the Finance Act, 2023 (8 of 2023), dated March 31st, 2023, and implemented effective October 1st, 2023, via Notification No. 28/2023 – Central Tax dated July 31st, 2023, a new restriction has been introduced.

- Taxpayers are now barred from filing their GST returns after the expiry of a period of three years from the due date of furnishing the said return.

- This restriction applies to returns covered under several key sections of the GST framework:

    - Section 37 (Outward Supply)
    - Section 39 (payment of liability)
    - Section 44 (Annual Return)
    - Section 52 (Tax Collected at Source)

- Specifically, this bar covers a wide range of GST forms, including GSTR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8, and GSTR 9.

- While the legal implementation was effective from October 1st, 2023, this restriction will be implemented on the GST portal starting from the July 2025 Tax period.

- An advisory regarding this issue was previously issued by GSTN on October 29th, 2024

Steps to Be Taken

Taxpayers are strongly advised to reconcile their records and file any pending GST Returns as soon as possible. Returns will be barred for filing after the three-year period expire