

Barring of GST Return on expiry of three years

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We bring to your attention a significant update from the Finance Act, 2023 (8 of 2023), which is poised to impact GST compliance. As implemented from October 1, 2023, and set to be enforced on the GST portal in early 2025, taxpayers will no longer be permitted to file GST returns after three years from the due date. This regulation affects returns filed under the following sections:

- **Section 37:** Outward Supplies (GSTR-1)
- **Section 39:** Payment of Liability (GSTR-3B, GSTR-4)
- **Section 44:** Annual Return (GSTR-9)
- **Section 52:** Tax Collected at Source (GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8)

With this change, it is crucial for taxpayers to reconcile their records and file any outstanding GST returns promptly to avoid complications in the future. We urge all our members to take immediate action to ensure compliance before the implementation date.

Stay informed and stay compliant!

Best regards,

Litigate GST Team

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