Barring from filing returns after the expiry of a period of three years

Key Change

The Government via the Finance Act,2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31th July, 2023, implemented that taxpayers **shall not** be allowed to **file tax returns** after the expiry a period of **three years** from the due date of furnishing the said return under Section 37, Section 39, Section 44 and Section 52. These Sections cover GSTR-1, GSR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

Implementation

The said restriction will be implemented on the GST portal from **July 2025** Tax period. As a result any return for which due date was three years back or more and hasn't been filed till July Tax period will be barred from Filling.

Advisory

The taxpayers are advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.