

GST returns can now be filed in a staggered manner

The govt has eased filing of GST returns for taxpayers by allowing them to file in a staggered manner and has provided three dates for different categories of taxpayers.

In a move aimed at de-stressing the GST system, the finance ministry staggered last dates of filing GSTR-3B, a monthly return form, and has provided three dates for different categories of taxpayers.

Currently, the last date for filing GSTR-3B is 20th of every month. With the changes, there will be three dates -- 20th, 22nd and 24th -- of every month for different categories of taxpayers.

In the past, glitches in the return filing system of GST Network were reported on the last day of filing of returns and trade and industry had to face problems.

It may be noted here that about one-fifth of the total GSTR-3B returns were filed on the last day (January 20).

"From now on, the last date for filing of GSTR-3B for the taxpayers having annual turnover of Rs 5 crore and above in the previous financial year would be 20th of the month. Thus, around 8 lakh regular taxpayers would have the last date of GSTR-3B filing as 20th of every month without late fees," the ministry said in a statement.

The taxpayers having annual turnover below Rs 5 crore in previous financial year will be divided further in two categories.

The tax filers from 15 states/UTs -- Chhattisgarh, Madhya Pradesh, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh -- will now be having the last date of filing GSTR-3B returns as 22nd of the month without late fees.

This category would have around 49 lakh GSTR-3B filers who would now have 22nd of every month as their last date for filing GSTR-3B returns.

For the remaining 46 lakh taxpayers from the 22 States/UTs of Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha having annual turnover below Rs 5 crore in previous financial year the last date will be 24th. The ministry further said it has also taken a note of difficulties and concerns expressed by the taxpayers regarding filing of GSTR-3B and other returns.

"The matter has been discussed by the GSTN with the Infosys, the Managed Service Provider, which has come out with above solution to de-stress the process as a temporary but immediate measure," it added.

For further improving the performance of GSTN filing portal on permanent basis, several technological measures are being worked out with Infosys and will be in place by April 2020.

A total of 65.65 lakh GSTR-3B forms for the tax month of December were filed by January 20th.

(Economic Times)