

Advisory for Timely Filing of GST Returns

04/05/2023

1. It has been observed that some taxpayers faced difficulty in filing GSTR-3B of March 23' period on 20th April 2023'. On analysing the reasons, it was noted that large number of tax payers attempted to file GSTR-3B returns in the afternoon of the last day (20.05 lakhs GSTR-3B returns were filed on that day). This resulted in a waiting queue on GST system causing inconvenience to some of the taxpayers.

2. Around 45% of the returns filed on 20th April, 23' were either NIL returns (no tax liability and no ITC availment) or were such returns where no tax was paid in cash. These returns could easily have been filed earlier. Further, it is suggested that taxpayers may use SMS filing option to file NIL returns as it would be quicker and a more convenient way to file NIL returns and will also help to reduce queue on the GST system. Taxpayers are therefore advised to file their Form GSTR- 3B well in advance to avoid last day rush.

3.It has also been observed that some taxpayers are uploading large number of invoices (viz upto 27 lakhs) of the past period in one GSTR-1 on the due date of filing. Taxpayers are advised to inculcate a month-wise return filing discipline for all the B2B invoices for the month and avoid reporting invoices of the past period in one go, as such behaviour can adversely impact the queue (waiting time) on the GST system.

4.It can thus be seen that with better planning of return filing, the difficulty faced by the taxpayers due to last minute rush can be avoided and it would be of help to fellow taxpayers as well. It may also be noted that GSTN has considerably upgraded its infrastructure over a period of time.

Thank You,
Team GSTN