

## **GST RETURNS CAN NOW BE FILED IN A STAGGERED MANNER**

In a move aimed at de-stressing the GST system, the finance ministry on Wednesday staggered last dates of filling 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.

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.

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.

For the remaining 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 24<sup>th</sup>.