

Furnishing of returns

39.^[1] ^[2]
Furnishing of returns___.

^[3]
___[(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form^[4] and manner, and within such time, as may be prescribed^[5]:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form^[6] and manner, and within such time, as may be prescribed.”^[7]___

(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form^[8] and manner as may be prescribed^[9], a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.

(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form^[10] and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.

(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form^[11] and manner as may be prescribed^[12], a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.

(6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein:

Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.

[(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the

Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.^[13]

(8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.

(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars [in such form and manner as may be prescribed]^[14], subject to payment of interest under this Act:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following [the end of the financial year to which such details pertain]^[15], or the actual date of furnishing of relevant annual return, whichever is earlier.

(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.

[1] Enforced with effect from 1.7.2017.

[2] Refer Cir. No. 26/2017- GST, dt. 29.12.2017.

[3] Refer Not. No. 20/2017-CT, dt. 8.8.2017; Not. No. 24/2017-CT, dt. 21.8.2017; Not. No. 25/2017-CT, dt. 28.8.2017; Not. No. 26/2017-CT, dt. 28.8.2017; Not. No. 35/2017-CT, dt. 15.9.2017; Not. No. 41/2017-CT, dt. 13.10.2017; Not. No. 42/2017-CT, dt. 13.10.2017; Not. No. 43/2017-CT, dt. 13.10.2017; Not. No. 59/2017-CT, dt. 15.11.2017; Not. No. 68/2017-CT, dt. 21.12.2017; Not. No. 69/2017-CT, dt. 21.12.2017; Not. No. 71/2017-CT, dt. 29.12.2017; Not. No. 8/2018-CT, dt. 23.1.2018; Not. No. 16/2018-CT, dt. 23.3.2018; Not. No. 17/2018-CT, dt. 28.3.2018; Not. No. 19/2018-CT, dt. 28.3.2018; Not. No. 20/2018-CT, dt. 28.3.2018; Not. No. 23/2018-CT, dt. 18.5.2018; Not. No. 25/2018-CT, dt. 31.5.2018; Not. No. 30/2018-CT, dt. 30.7.2018; Not. No. 44/2018-CT, dt. 10.9.2018; Not. No. 65/2018-CT, dt. 29.11.2018; Not. No. 66/2018-CT, dt. 29.11.2018; Not. No. 7/2019-CT, dt. 31.1.2019; Not. No. 8/2019-CT, dt. 8.2.2019; Not. No. 18/2019-CT, dt. 10.4.2019; Not. No. 24/2019-CT, dt. 11.5.2019; Not. No. 26/2019-CT, dt. 28.6.2019 & Not. No. 40/2019-CT, dt. 31.8.2019.

[4] Refer Form GSTR-3 of the CGST Rules, 2017.

[5] Refer rule 61 of the CGST Rules, 2017.

[6] Refer Form GSTR-04 of the CGST Rules, 2017.

[7] Substituted vide The Finance (No.2) Bill, 2019 as inserted/substituted by vide CGST

Amendment Act, 2018, prior substitution the wording was as under;

“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10, section 51 or section 52 shall, for every calendar month or part thereof,

furnish, [in such form, manner and within such time as may be prescribed]^[7], a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars

as may be prescribed[*]^[7].

[Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be

specified therein.]^[7]

(2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter.”

[8]
___ Refer Form GSTR-7 of the CGST Rules, 2017.

[9]
___ Refer rule 66 of the CGST Rules, 2017

[10]
___ Refer Form GSTR-6 of the CGST Rules, 2017,

[11]
___ Refer Form GSTR-5 of the CGST Rules, 2017.

[12]
___ Refer rule 63 of the CGST Rules, 2017.

[13]
___ Substituted vide The Finance (No.2) Bill, 2019 as inserted/substituted by vide CGST

Amendment Act, 2018, prior substitution the wording was as under;

“Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

[*Provided that* the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.]^[13]”

[14]
___ Substituted for the phrase “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed” vide CGST Amendment Act, 2018 with effect from a date to be notified by Central Government.

[15]
___ Inserted vide CGST Amendment Act, 2018 with effect from a date to be notified by Central Government.