

Re: Filing of Annual Return under the Goods and Services Tax- laid

SHRI JAYADEV GALLA (GUNTUR): GST objectives, such as cascading effect of indirect taxes; Uniform taxation; Reduction of multiple documentation for compliance; Easing tax administration, expanding tax net etc., have been achieved. But, registered persons under GST could not file their GST Annual Returns/Final Returns within time due to pandemic and restrictions. Considering hardships, Government of India provided relief by waiving late-fee/reducing interest rate for delayed payments in filing GSTR-3b & GSTR-1. However, no similar relief given to GSTR-9 & GSTR-9C. Clause 134 of Finance Bill, 2023, proposed that registered person shall not be allowed to furnish Annual Return U/s 44(1) of CGST Act after expiry of three years from due date. But, proviso to 134 says that GST Council may exempt and allow filing Annual Return under 44(1). Hence, I request the Hon?ble Finance Minister to look into this genuine issue and take it to GST Council for positive resolution for registered persons under GST.