

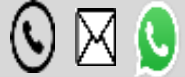


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By Nidhi, Advocate



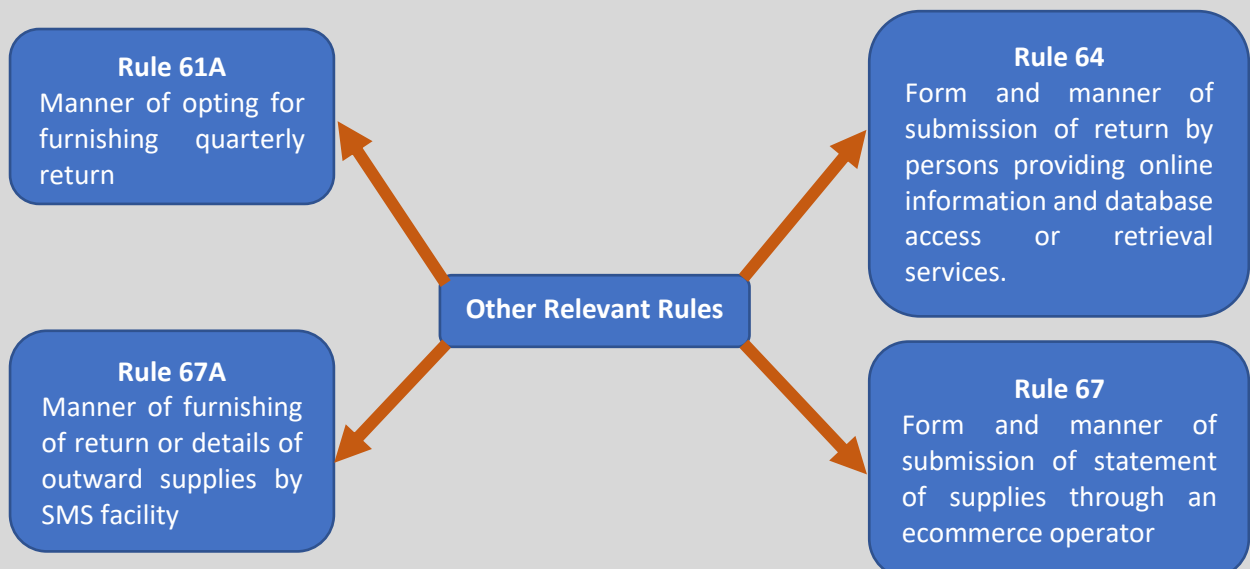
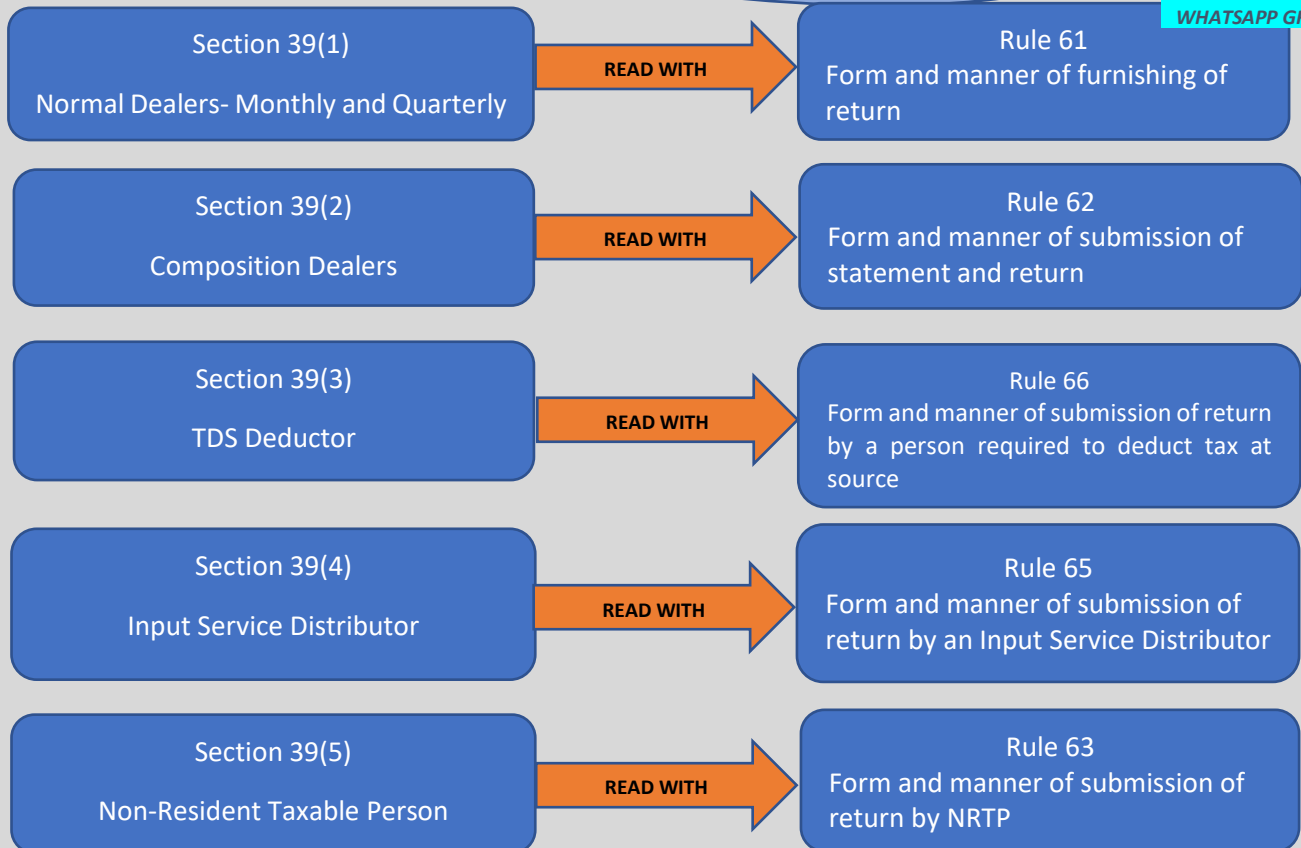
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Section 39(1) to 39(5) of CGST Act, 2017 read with Relevant Rules



Section 39(1)

Furnishing of returns.

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 and manner, and within such time, as may be prescribed:

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.

Rule 61

Form and manner of furnishing of return

(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under:

(i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

(ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:

Table		
S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	twenty-second day of the month succeeding such quarter.
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in FORM GSTR-3B.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of subrule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in FORM GST PMT-06, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in FORM GST PMT-06, for such class of taxable persons as may be specified therein:

Provided further 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:

Provided also that while making a deposit in FORM GST PMT-06, such a registered person may

- (a) for the first month of the quarter, take into account the balance in the electronic cash ledger.

(b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in FORM GSTR-3B, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in FORM GSTR-3B for the said quarter has been filed.”

(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 or in FORM GSTR-2 under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in FORM GSTR-3B is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in FORM GSTR-3.”

(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Section 39(1)
read with Rule
61

Interpretation

Consolidated Return by normal dealer: GSTR-3B

Vide Notification No. 49/2019-CT dated 09.10.2019, GSTR-3B shall be considered as return u/s 39 w.e.f. 01.07.2017 and there will be no need to furnish GSTR-3.

(1) For every monthly dealer, GSTR-3B is to be filed on the GST Portal latest by 20th of the succeeding month. For every Quarterly dealer, GSTR-3B is to be filed on the GST Portal latest by 22nd or 24th of the succeeding month, depending upon the state in which the dealer is registered as given in table as under:

Table

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	twenty-second day of the month succeeding such quarter.
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.

2) GSTR-3B is for discharge of liability towards tax, interest, penalty, fees or any other amount payable, by debiting the electronic cash ledger or electronic credit ledger.

(3) Quarterly dealer shall file GSTR-3B on quarterly basis. However, for each of the first two months of the quarter, he shall deposit the tax due in PMT-06, by the 25th of the succeeding month.

(4) The amount deposited by Quarterly dealer in PMT-06 shall be debited while filing the return for the said quarter in GSTR-3B, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after filing GSTR-3B of that quarter.

(5) The due date for filing GSTR-3B may be extended vide Notification.

Rule 61A	<p><u>Manner of opting for furnishing quarterly return</u></p> <p>(1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:</p> <p>Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,</p> <ul style="list-style-type: none"> (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or (b) opts for furnishing of return on a monthly basis, electronically, on the common portal: <p>Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.</p> <p>(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.</p>
Rule 61A Interpretation	<p><u>Manner of opting QRMP Scheme:</u></p> <p>Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme under GST is to help small taxpayers whose turnover is less than Rs.5 crores. The QRMP scheme allows the taxpayers to file GSTR-3B on a quarterly basis and pay tax every month.</p> <p>Option to exercise the scheme will be available throughout the year but the taxpayer must have filed latest due GSTR-3B. Taxpayers can opt in for any quarter from first day of second month of preceding quarter to the last day of first month of quarter for which want to opt for the scheme.</p> <p>Example: If a taxpayer wants to opt in for January to March quarter can exercise option during 1st November to 31st January. Taxpayer have option to avail the scheme GSTIN Wise i.e. Some GSTINs for a PAN can opt in and other can opt out. Option once exercised shall be valid for succeeding quarters also.</p> <p>Last day to opt-in or opt-out from QRMP scheme under GST is last day of first quarter, post that, the taxpayer will not be able to change for the same quarter, if he wants to change it, he can do it only for the next quarter.</p> <p>GSTR-3B needs to be filed on or before 22nd /24th day (depending on the State or Union territory) of next month of the quarter of which return is to be filed.</p>
Rule 67A	<p><u>Manner of furnishing of return or details of outward supplies by short messaging service facility-</u></p> <p>Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 or a Nil statement in FORM GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.</p> <p>Explanation. – For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be.”</p>

Rule 67A Interpretation	A NIL GSTR-3B, NIL GSTR-1 or NIL CMP-08 for a tax period can be filed by SMS facility using registered mobile number, duly verified through OTP.
Section 39(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 and manner, and within such time, as may be prescribed.
Rule 62	<p><u>Form and manner of submission of statement and return</u></p> <p>(1) Every registered shall-</p> <ol style="list-style-type: none"> furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in FORM GST CMP-08, till the 18th day of the month succeeding such quarter; and furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4, till the thirtieth day of April following the end of such financial year, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner. <p>(2) Every registered person furnishing the statement under sub-rule (1) shall discharge his liability towards tax or interest payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.</p> <p>(3) The return furnished under sub-rule (1) shall include the-</p> <ol style="list-style-type: none"> invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and consolidated details of outward supplies made. <p>(4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.</p> <p>Explanation. – For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme.</p> <p>(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish a statement in FORM GST CMP-08 for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in FORM GSTR-4 for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls.</p>
Section 39(2) read with Rule 62 Interpretation	<p><u>Return by composition dealer</u></p> <p>(1) A composition dealer is liable to pay tax in CMP-08 (vide Notification No. 2/2019 dated 07.03.2019 effective from 01.04.2019) on quarterly basis latest by 18th day of the month succeeding the quarter and shall file Annual return in GSTR-4 by 30th April, following the end of such financial year.</p> <p>(2) A composition dealer is not entitled to ITC on his purchases. Thus, he shall discharge his liability towards tax or interest payable by debiting the electronic cash ledger.</p> <p>(3) GSTR-4 requires invoice wise details of inter-state and intra state inward supply from registered and un-registered persons and consolidate details of outward supplies.</p> <p>(4) In case a registered person opts to pay tax under Composition Scheme from the beginning of a FY, where required, he shall furnish GSTR-1 and GSTR-3B relating to the period prior of opting such</p>

	<p>scheme till the due date of furnishing the return for the month of September of the succeeding FY or furnishing of annual return of the preceding FY, whichever is earlier.</p> <p>(5) In case a Composition dealer opts to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, he shall furnish a statement in CMP-08 for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in GSTR-4 for the said period till the 30th April following the end of the financial year during which such withdrawal falls.</p>
Section 39(3)	Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.
Rule 66	<p><u>Form and manner of submission of return by a person required to deduct tax at source.</u></p> <p>(1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in FORM GSTR-7 electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.</p> <p>(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the deductees on the common portal after the filing of FORM GSTR-7 for claiming the amount of tax deducted in his electronic cash ledger after validation.</p> <p>(3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in FORM GSTR-7A on the basis of the return furnished under sub-rule (1).</p>
Section 39(3) read with Rule 66 Interpretation	<p><u>Filing of Return by TDS deductor</u></p> <p>A TDS Deductor shall furnish a monthly return in GSTR-7 latest by 10th of the succeeding month for payment of tax so deducted under section 51 of CGST Act.</p> <p>After such filing, the TDS Details shall be available to each of the deductees for claiming the amount of tax deducted in his electronic cash ledger after validation.</p> <p>The TDS certificate shall be made available electronically to the deductee on the GST portal in GSTR-7A on the basis of GSTR-7 filed by the TDS deductor.</p>
Section 39(4)	Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.
Rule 65	<p><u>Form and manner of submission of return by an Input Service Distributor.</u></p> <p>Every Input Service Distributor shall, on the basis of details contained in FORM GSTR-6A, and where required, after adding, correcting or deleting the details, furnish electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.</p>
Section 39(4) read with Rule 65 Interpretation	<p><u>Filing of return by ISD</u></p> <p>A person, registered as ISD, separately shall furnish a monthly return in GSTR-6 on the basis of details contained in GSTR-6A, latest by 13th day of succeeding month. GSTR-6 contains the details of tax invoices on which credit has been received and details of input so distributed by issuing invoice under section 20 as ISD invoices.</p>
Section 39(5)	Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen 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.

Rule 63	<p><u>Form and manner of submission of return by non-resident taxable person</u></p> <p>Every registered non-resident taxable person shall furnish a return in FORM GSTR-5 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.</p>
Section 39(5) read with Rule 63 Interpretation	<p><u>Filing of return by NRTP</u></p> <p>A person registered as NRTP shall furnish a monthly return in GSTR-5 latest by 13th of the succeeding month. In case of last return filed by NRTP, the last date shall be earlier of 13th of the succeeding month or 7th day from the last date of registration.</p> <p>It means that GSTR-5 for the month of April needs to be filed by 13th May. Suppose, late date of registration is 28th April, and then such return needs to be filed by 5th May and not 13th May.</p> <p>GSTR-5 shall include the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, late fee or any other amount payable under the Act.</p>
Rule 64	<p><u>Form and manner of submission of return by persons providing online information and database access or retrieval services.</u></p> <p>Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.</p>
Rule 64 Interpretation	<p><u>Filing of Return by Non-Resident OIDAR Service Provider</u></p> <p>Every Non-Resident who is a registered service provider, providing OIDAR services from a place outside India to unregistered person in India needs to file monthly GSTR-5A, latest by 20th of succeeding month.</p>
Rule 67	<p><u>Form and manner of submission of statement of supplies through an ecommerce operator.</u></p> <p>(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.</p> <p>(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers on the common portal after filing of FORM GSTR-8 for claiming the amount of tax collected in his electronic cash ledger after validation.</p>
Rule 67 Interpretation	<p><u>Filing of return by e-commerce operator</u></p> <p>E-commerce operator needs to be filed GSTR-8 within 20 days after the end of each month, containing details of supplies effected through such operator and the amount of tax collected. The tax so collected shall get reflected on the portal of such suppliers, once the GSTR-8 is filed by the e-commerce operator.</p>

Section 39(6) to 39(10) shall be covered in Lawgics Serial No. 39 dated 02.03.2023.

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