



Lawgics

By Nidhi, Advocate



Serial No. 039
Dt.: 02-03-2023

In Continuation to
Serial No. 038
Dt.: 01-03-2023



<https://chat.whatsapp.com/le4VxuhvToe76Us7e5mkrL>

CLICK TO JOIN
WHATSAPP GROUP

Section 39(6) to 39(10) of CGST Act, 2017

Section 39(6)	<p>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:</p> <p>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.</p>
Section 39(6) Interpretation	<p><u>Extension of time limit for filing return by the commissioner</u></p> <p>Commissioner may extend the time limit for furnishing the returns as discussed in this Section, after recording reasons in writing. Numerous Notifications have been issued from time to time to extend the due dates of GSTR-3B and other returns under this Section.</p> <p>If such extension is provided by Commissioner of a State/UT, then it shall be deemed to have been extended by commissioner under this Act also.</p>
Section 39(7)	<p>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:</p> <p>Provided that every registered person furnishing return under the proviso to subsection (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed, —</p> <ol style="list-style-type: none">an amount equal to 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; orin lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed. <p>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.</p>

Section 39(7)
Interpretation

Payment of tax and filling of Return

Every monthly dealer shall pay the due tax to the Government by filing GSTR-3B latest by the due date of filing GSTR-3B.

The time limit for filing returns is staggered and is different for different taxable persons depending upon their turnover for the previous financial year. The CBIC vide Notification No. 52/2020-CT dated 24.06.2020 notified the following:

(a)	The taxpayers having annual turnover of Rs 5 crore and above in the previous financial year	20 th of the succeeding month
(b)	The taxpayers having annual turnover below Rs 5 crore in the previous financial year: -	
(b)(i)	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	22 nd of the succeeding month
(b)(ii)	Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha	24 th of the succeeding month

The registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in Form GST PMT-06. The amount shall be deposited by the 25th day of next month. The amount deposited by the registered person in the first two months shall be debited solely for the purposes of offsetting the liability furnished in that quarter's Form GSTR-3B.

Options for Monthly Payment of Taxes

Method	Amount of Tax to be Paid Actual Liability in PMT-06
Self-Assessment Method	The persons can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available
Fixed Sum Method	a) If the last return is furnished quarterly, an amount equivalent to 35% of the tax liability paid for the previous quarter shall be paid b) If the last return is furnished monthly, the tax liability paid in the return for the previous month shall be paid

A composition dealer is required to pay tax on a quarterly basis in a challan-cum-statement, i.e., Form CMP-08.

Section 39(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.

Section 39(8) Interpretation	Every registered person who is required to file GSTR-3B, CMP-08 and GSTR-4, needs to file its due return, whether supplies are made or not, in any relevant tax period. It means that when no supplies are effected in any tax period, then also mandatory NIL returns are required to be filed.
Section 39(9)	<p>Where any registered person after furnishing a return under sub-section (1) or subsection (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 the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act:</p> <p>Provided that no such rectification of any omission or incorrect particulars shall be allowed after the thirtieth day of November following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.</p>
Section 39(9) Interpretation	<p><u>Rectification of return</u> (Amended vide Notification No. 18/2022, dt. 28.09.2022 and is effective from 01.10.2022).</p> <p>If any registered dealer discovers any mistake i.e., omission or incorrect particulars, on his own, other than any mistake being noticed by tax authority in any proceeding such as scrutiny, audit, inspection or enforcement, then the dealer shall rectify such mistake in any subsequent monthly/ quarterly along with the payment of interest.</p> <p>It has been provided that no such rectification of any omission or incorrect particulars shall be allowed after <u>30th November following the end of the financial year</u>, or the <u>actual date of furnishing of relevant annual return</u>, whichever is earlier.</p>
Section 39(10)	<p>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 or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:</p> <p>Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period.</p>
Section 39(10) Interpretation	<p><u>Sequential filing of returns</u></p> <ul style="list-style-type: none"> • GSTR-3B for a tax period cannot be filed if GSTR-3B of any previous tax period is not filed. • GSTR-3B for a tax period cannot be filed if the GSTR-1 of the said tax period is not filed. <p>It has been provided that Government, by notification may allow a registered person or a class of registered persons to file GSTR-3B for a tax period even if:</p> <ul style="list-style-type: none"> • GSTR-3B of one or more previous tax periods is not filed • GSTR-1 of the said tax period is not filed

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication.