

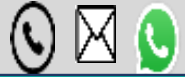


# Lawgics

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## Section 40 of CGST Act, 2017

### 40. First return.

Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration.

### Our Interpretation

#### Section 40

#### First Return

Every registered person who has made outward supplies in the period between the date on which he becomes liable to registration till the date on which registration is granted, shall declare the same in the first return furnished by him after grant of registration.

The law allows every person to file application for registration within 30 days from the date of liability to get registered.

In case liability date of registration is 16<sup>th</sup> April but registration is applied on 6<sup>th</sup> May and registration is granted on 18<sup>th</sup> May. In such a situation, Tax on outward supplies from 16<sup>th</sup> April to 18<sup>th</sup> May shall be deposited and shown in first return u/s 40.

There is no separate form/return prescribed for first return and registered person will have to furnish first return in regular forms such as GSTR-3B.

Another important point is that if the application for GST registration is made within 30 days from the date the person was liable to pay GST, he can issue revised invoices for GST for the period prior to registration.

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