Advisory to file pending returns before expiry of three years

Jun 18th, 2025

As per the Finance Act,2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31th July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from July 2025 Tax period. Which means any return for which due date was three years back or more and hasn't been filed till July Tax period will be barred from Filling. In this regard an advisory was already issued by GSTN on October 29th, 2024

Illustration : For ease of reference and better clarity, the latest GST returns that will be barred from filing w.e.f 1st August 2025 are detailed in the table below:

GST Forms	Barred Period (w.e.f. 1st August 2025)
GSTR-1/IFF	June-2022
GSTR-1Q	April-June 2022
GSTR-3B/M	June-2022
GSTR-3BQ	April-June 2022
GSTR-4	FY 2021-22
GSTR-5	June-2022
GSTR-6	June-2022
GSTR-7	June-2022
GSTR-8	June-2022
GSTR-9/9C	FY 2020-21

Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.

Thanking You,
Team GSTN