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Clarification regarding optional filing of Annual Return under GST

 Kusum Gandhi on 20 November 2019

Notification No. 47/2019-Central Tax dated 9th October, 2019 provide the special procedure for Registered persons, whose aggregate turnover in a F.Y. does not exceed Rs. 2 Crore and not furnished the Annual return



Notification provided that Annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date for F.Y. 2017-18 and 2018-19, in respect of those registered persons.

Board clarifies the issues vide Circular No. 124/43/2019-GST dt. 18.11.2019 as below:

As per proviso of Rule-80(1) of CGST Rules, a person paying tax u/s-10 is required to furnish the annual return in FORM GSTR-9A.

Notification has made optional to furnish the annual return for FY 2017-18 and 2018-19 for Registered persons, whose aggregate turnover in a F.Y. does not exceed Rs.2 crore rupees.

It is clarified that Tax Payers under composition scheme, may, at their own option file FORM GSTR-9A for the said F.Y. before the due date and after due date, the common portal shall not permit furnishing of FORM GSTR-9A for the said period.

As per Rule 80(1) of CGST Rules, every Registered Person other than an ISD, a person paying tax u/s-51 or 52, a casual taxable person and a Non-Resident Taxable person, shall furnish an annual return in FORM GSTR-9.

Notification made optional for those registered persons, whose aggregate turnover in a F.Y. does not exceed Rs. 2 crore to furnish the annual return for FY 2017-18 and 2018-19.

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It is clarified that the tax payers, may, at own option file FORM GSTR-9 for the said F.Y. before the due date and after due date, common portal shall not permit furnishing of FORM GSTR-9 for the said period.

Section 73 of CGST Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Taxpayer has the liberty to self-ascertain such tax amount and pay it through FORM GST DRC-03.

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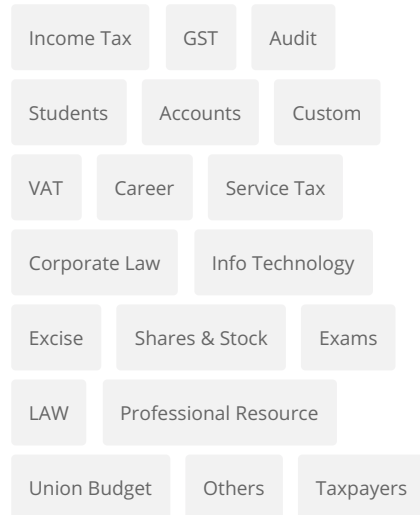
The so-called clarifications issued by CBIC, confound us even more. If a small assessee with turnover below 2Cr chooses not to file GSTR9 by the due date, and subsequently any short payment of tax is revealed, can't he voluntarily pay it afterwards? What does "...any point in time" mean?

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