

Why did the government issue 3 due dates for filing GSTR-3B?



Vaishali Dhek

on 23 January 2020

The Ministry of Finance on the 22nd of January announced that keeping in mind the concerns raised by the taxpayers with respect to the filing of GSTR-3B, and the difficulties faced by trade and industry in filing of returns, the government has decided to introduce several measures to ease the process. The Finance Ministry said that now GST taxpayers can file their GSTR-3B returns in a staggered manner. (To read the full notification [click here](#)). The last date to file GSTR-3 B has been revised as follows:



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Category	Due Date	No. of taxpayers
Taxpayers having annual turnover of Rs 5 crore and above in the previous FY	20th of every month without late fees	8 lakhs
Tax filers from 15 States/ UTs, i.e., Chhattisgarh, Madhya Pradesh, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry,	22nd of every month without late fees	49 lakhs

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Andaman and Nicobar Islands, Telangana and Andhra Pradesh having annual turnover below Rs 5 crore in the previous FY.		
Tax filers from Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha having annual turnover below Rs 5	24th of every month without late fees	46 lakhs

Basically instead of making the portal better, the traffic/ burden on the GST Portal has now been channelized and divided by introducing three due dates for different categories of taxpayers. The government has in a way accepted that the portal is not able to handle the whopping traffic of the taxpayers.

Hopefully, the taxpayers will no longer have to face server issues on the portal now while filing their returns. Well, whether this initiative by the government will solve the problem is yet to be figured out.



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After the announcement was made many tax practitioners said that it is a good move by the government. However, so many other tax practitioners claimed that the move is nothing but another extension disguised as a simplification. Amidst all this confusion some tax practitioners say that doing away with late fees might be a way out, while some claim that the government should do away with GSTR-3B for the small taxpayers.

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We'd like to know what is your opinion on this? Are you happy with the government's initiative that now allows the filing of GSTR-3B in a staggered manner?

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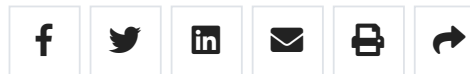
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Now extension of annual return also in an staggered manner. What do you think guys?

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I think G.S.T Officers require some ground level understanding of G.S.T functionality.For today scheduled downtime till 3 P.M of G.S.T Site is announced.In such scenario is it possible to have a better and quality work done? Or they expect the last scheduled Tax payers to sit idle until the before one's due date is completed, If not can they assure effective site functionality irrespective of work load, since still we have more than '1,50,000' returns to be filed yet.

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Little bit relaxation, Tax payers should make use of this.

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Govt. instead of levying late fees should offer incentive for timely filing. This would help the govt. to ensure compliance by the tax payers, as well as improve govt. vs tax payer relationship.

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@jayaprakash what incentives?

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Great movement from government. as this will help in ease in filing returns and to diversify the burden on portal.

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It is good move but the gap should have been five days instead if 2 days

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MINIMUM EXPECTATIONS IN GST 1. One Amendment for one year as budget proposal like direct tax is also expect in GST. Minimise the no.of Notifications. 2. Remove turnover criteria for taking GST registration. Make it applicable for all business without turnover limits. This will reduce competition and also boost economy. 3. Flat 10% is adaptable for all products and services. No exemptions needed and avoid rate complications. Rethink about RCM and abolish. 4. Uphold the propaganda of seamless credits for all supplies. 5. Remove time limit for availing ITC and avoid complications in claiming ITC. Give seamless credits. ANYWAY it's paid by the suppliers. 6. Avoid self policing in return filing. Registrants can't take the responsibility of payment of tax by suppliers. 7. Filing returns either monthly or quarterly irrespective of turnover. Otherwise Remove the 2A conditions. 8. Remove the late fee system. It may levy once the system put in place without failure. 9. Train the GST field officers properly. 10. REAL TIME UPDATES/PROCESSING in GSTN is expected. Avoid the delay of 20 minutes bor every download/filing request. Respect the valuable time of the registrants and professionals. #1year1Act1Amendment

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