

Output Tax Related Things to be Kept in Mind While filing GST Returns of Sep 2021

		Refer
Disclose invoices of FY 2020-2021 in GSTR 1, if any.	Before filing GSTR - 3B of September 2021.	Sec 37(3)
Declare credit notes issued in FY 2020-2021, if any.	Latest in the GSTR - 1 of September 2021..	Sec 34(2)
Rectification in invoices in GSTR 1 of FY 2020-2021, if any.	Before filing GSTR 3B of September 2021.	Sec 37(3)
Amendment in GSTR 3B related to FY 2020-2021, if any.	Rectification of omission or incorrect particulars	Sec 39(9)



Source Documents: CGST Act, 2017

Proviso to Sec 37(3) of CGST Act, 2017:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

Sec 34(2) of CGST Act, 2017:

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Sec 39(9) of CGST Act, 2017:

(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (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:

Provided that no such rectification of any omission or incorrect particulars shall

⁶⁸ Substituted vide The Finance (No. 2) Act, 2019 (No. 23 of 2019) – Brought into force w.e.f. 10th November, 2020 for “(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) 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.”

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be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.