

## Implementing Sequential Filing of Form GSTR-1 and filing of Form GSTR-1 prior to Filing of Form GSTR-3B

- From October-2022, tax period onwards, filing of Form GSTR1 has been made sequential. The system would not allow filing of Form GSTR-1 until the GSTR-1 for the previous return period is filed. This would apply to both Monthly and Quarterly filers.
- In addition, w.e.f. October-2022 tax period onwards, filing of Form GSTR-1 before filing of Form GSTR-3B for a particular tax period has been made mandatory on the portal. This would apply to both Monthly and Quarterly filers.