

Change in due date of filing GSTR-5

Section 39 was amended vide Finance Act, 2022 (6 of 2022) and the changes in due date for filing of Form GSTR-5 were notified on 30th March, 2022.

Accordingly, the due date for filing Form GSTR-5 has been changed and implemented on the portal as under:

Sr. No.	Tax Period	Due Date
1	Up to September, 2022	20 th of succeeding month (No change)
2	From October, 2022 onwards	13 th of succeeding month.

The amendments in the GST Act were implemented w.e.f. 1stOctober, 2022.