

Validation on filing of previous returns for taxpayers who opt in/out of Composition Scheme

- For taxpayers who opt in for Composition Scheme from Normal taxpayers, on clicking “PROCEED TO FILE” button, GST Portal will check if the last applicable return in Form GSTR-3B which has become due is filed or not.
- If the return in Form GSTR-3B has not yet been filed, the taxpayer will get the error message “You have not filed last tax period’s return as a normal taxpayer. Please file the same before attempting to file statement in Form GST CMP-08.”
- Similarly, the system will check the filing status of Statement in Form GST CMP-08 for the tax period during which the taxpayers were in Composition Scheme, who have later opted for filing returns as a normal taxpayer and throw an appropriate error message when he/she tries to file the return in Form GSTR-3B.