

Blocking filing of statement of outward supplies in Form GSTR-1 in case of non-filing of returns in Form GSTR-3B for the preceding tax period

- Changes have been implemented on the portal in terms of Notification No 35/2021-CT, dated 24th Sept., 2021, amending rule 59 (6) (a) & (b) of the CGST Act.
- Consequently, w.e.f. 1st January 2022, GSTR-1/IFF filing for a particular period will now be allowed for normal taxpayers (including monthly and quarterly filers) only if the taxpayers have filed the return in FORM GSTR-3B for the preceding tax period.