

## CHAPTER - IX RETURNS

### Section 37 : Furnishing details of outward supplies

- (1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, <sup>1</sup>[subject to such conditions and restrictions and] in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details <sup>2</sup>[shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies]:
- <sup>3</sup>[\*\*\*\*]
- <sup>4</sup>[**Provided** that] the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:
- <sup>5</sup>[**Provided further that**] any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.
- (2) <sup>6</sup>[\*\*\*\*]

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1 Inserted by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022.

2 Substituted for "shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed" by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022.

3 Proviso omitted by Finance Act, 2022 (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022. Earlier to omission it read as under:

"**Provided** that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:"

4 Substituted for "**Provided further that**" by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022.

5 Substituted for "**Provided also that**" by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022.

6 Sub-section (2) omitted by Finance Act, 2022 (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022. Earlier to omission it read as under:

"(2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly. "

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- (3) Any registered person, who has furnished the details under sub-section (1) for any tax period <sup>7</sup>[\*\*\*\*], shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:  
**Provided** that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after <sup>8</sup>[the thirtieth day of November] following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier:
- <sup>9</sup>**Provided further** that the 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, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.]
- <sup>10</sup>[(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:  
**Provided** that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods.]
- <sup>11</sup>[(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:  
**Provided that** the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.]

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7 The words "and which have remained unmatched under section 42 or section 43" omitted by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022.

8 Substituted for "furnishing of the return under section 39 for the month of September" by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022.

9 Proviso inserted by CGST (2<sup>nd</sup> Removal of Difficulties) Order, 2018 issued under C.B.I. & C. [Order No. 02/2018-Central Tax](#), dt. 31-12-2018.

10 Sub-section (4) inserted by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022.

11 Sub-section (5) inserted by The Finance Act, 2023 w.e.f. 01-10-2023.

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**Explanation**—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.

**Relevant Rule:** Rule 59, 67A

**Relevant Form:** Form GSTR-1, GSTR-1A, GSTR-2, GSTR-2A, GSTR-4, GSTR-4A, GSTR-6, GSTR-6A

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