

Section 39 : Furnishing of returns

¹[(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, ²[within such time, and subject to such conditions and restrictions], as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.]

1 Sub-sections (1) & (2) substituted by Finance (No. 2) Act, 2019 (No. 23 of 2019). It is made effective from 10-11-2020 by Noti. No. 81/2020–Central Tax, dt. 10-11-2020. Earlier to substitution it read as under:

"(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, ^A[in such form, manner and within such time as may be prescribed], a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, ^B[***].

^C[**Provided** that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.]

(2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter."

A. Earlier substituted for "in such form and manner as may be prescribed" by CGST (Amendment) Act, 2018 (No. 31 of 2018).

B. Earlier omitted the words "on or before the twentieth day of the month succeeding such calendar month or part thereof" by CGST (Amendment) Act, 2018 (No. 31 of 2018).

C. Earlier proviso inserted by CGST (Amendment) Act, 2018 (No. 31 of 2018).

2 Substituted for "and within such time" by Finance Act, 2025 (No. 7 of 2025). Effective date of this amendment is not yet notified.

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- ³[(3) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:
Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.]
- (4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.
- (5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within ⁴[thirteen] days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.
- (6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein:
Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.
- ⁵[(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, OR

3 Sub-section (3) substituted by The Finance (No. 2) Act, 2024 (No. 15 of 2024). It is made effective from 01-11-2024 by Noti. No. 17/2024-Central Tax, dt. 27-09-2024. Earlier to substitution sub-section (3) read as under:

“(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.”

4 Substituted for "twenty" 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 Sub-section (7) substituted by Finance (No. 2) Act, 2019 (No. 23 of 2019). It is made effective from 10-11-2020 by Noti. No. 81/2020-Central Tax, dt. 10-11-2020. Earlier to substitution it read as under:

“(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

^A[**Provided** that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.]”

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subsection (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

⁶**Provided** that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

- (a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or
- (b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed:}

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.]

- (8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.
- (9) ⁷[Where] any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars ⁸[in such form and manner as may be prescribed], subject to payment of interest under this Act:

A. Earlier proviso inserted by CGST (Amendment) Act, 2018.

- ⁶ Proviso substituted 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 substitution it read as under:

"**Provided** that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:"

- ⁷ Substituted for "Subject to the provisions of sections 37 and 38, if" 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 "in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed" by CGST (Amendment) Act, 2018 (No. 31 of 2018). This amendment, not yet enforced.

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Provided that no such rectification of any omission or incorrect particulars shall be allowed after ⁹[the thirtieth day of November] following ¹⁰[the end of the financial year to which such details pertain], or the actual date of furnishing of relevant annual return, whichever is earlier.

- (10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods ¹¹[or the details of outward supplies under sub-section (1) of section 37 for the said tax period 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 return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period.]

- ¹²[(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

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 return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.]

Relevant Rule:

Rule 61, Rule 61A,

Rule 63, Rule 64,

Rule 65, Rule 66,

Rule 67, 67A, 68

Relevant Form:

Form GSTR-3,

Form GSTR-3A,

Form GSTR-3B,

Form GSTR-5,

Form GSTR-5A,

Form GSTR-6, Form GSTR-7,

Form GSTR-7A, GSTR-8

⁹ Substituted for "the due date for furnishing of return for the month of September or second quarter" 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.

¹⁰ Substituted for "the end of the financial year" by CGST (Amendment) Act, 2018 (No. 31 of 2018). This amendment, not yet enforced.

¹¹ Substituted for "has not been furnished by him." 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.

¹² Sub-section (11) inserted by Finance Act, 2023 w.e.f. 01-10-2023.