

Central Goods & Services Tax Act, 2017

¹[Section 44: Annual return

- 1 Section 44 substituted by The Finance Act, 2021 (No. 13 of 2021). It is made effective from 01-08-2021 by Noti. No. 29/2021–Central Tax, dt. 30-07-2021. Earlier to substitution it read as under:

Section 44 : "Annual return

- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.

^A[**Provided** that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]

- (2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

^B[**Explanation**–For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the ^C[31st January, 2020] and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020.]"

A. **Proviso** inserted by Finance (No. 2) Act, 2019 w.e.f. 01-01-2020 by Noti. No. 01/2020-Central Tax, dt. 01-01-2020.

B. Substituted by ROD Order No. 08/2019-Central Tax, dt. 14-11-2019. Earlier it was read as under:

^C[**Explanation**–For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the ^D[30th November, 2019]]"

C. Inserted by Order No. 1/2018-Central Tax dated 11-12-2018.

D. Substituted for "^E[31st August, 2019]" by Order No. 7/2019-Central Tax, dt. 26-08-2019.

E. Substituted for "^F[30th June, 2019]" by Order No. 6/2019-Central Tax, dt. 28-06-2019.

F. Substituted for "31st March, 2019" by Order No.03/2018-Central Tax, dt. 31-12-2018.

G. Substituted by Order No. 10/2019-Central Tax, dt. 26-12-2019 before it was read as "31st December, 2019".

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²[(1)] Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.]

³[(2)] A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.]

Relevant Rule: Rule 68, 80

Relevant Form: Form GSTR-3A, GSTR-9, GSTR-9A, GSTR-9B, GSTR-9C

² Re-numbered as sub-section (1) by The Finance Act, 2023 w.e.f. 01-10-2023.

³ Sub-section (2) inserted by The Finance Act, 2023 w.e.f. 01-10-2023.