



GSTN's advisory on GSTR-1 filing-restriction for non-filing of GSTR-3B for previous month

GSTN issues advisory on implementation of Rule 59(6) of the CGST Rules, informing that from January 01, 2022 onwards if a monthly filer has not filed the GSTR-3B for the preceding month, then such taxpayer will not be allowed to file the GSTR-1 for the subsequent month, till the GSTR-3B for the preceding month is filed; States with illustration that the functionality for the same will be added on GST portal shortly, post which the system will check the filing of preceding GSTR-3B before permitting to file GSTR-1 for the subsequent month.

The screenshot shows the GSTN portal's 'News and Updates' section. The header includes the GSTN logo and the text 'Goods and Services Tax'. A navigation bar contains links for Home, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. The main content area features a news item titled 'Implementation of Rule-59(6), as amended, on GST Portal' dated 03/01/2022. The text details the amendment to Rule 59(6) of the CGST Rules, 2017, effective from 1st January 2022, which restricts the filing of GSTR-1 for a month if the GSTR-3B for the preceding month is not filed. An illustration provides a scenario where a taxpayer who failed to file GSTR-3B for November 2021 is unable to file GSTR-1 for December 2021 until the GSTR-3B is filed. The notice concludes with a request for timely filing and a 'Thanking You, Team GSTN' sign-off. A 'VIEW ALL' button is located at the bottom right of the news item.

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Implementation of Rule-59(6), as amended, on GST Portal

03/01/2022

1. As per Notification No. 35/2021 – Central Tax dated 24th September 2021, clause (a) of the sub-rule (6) of Rule 59 of CGST Rules, 2017 was amended. By way of this amendment, for the words “for preceding two months”, the words “for the preceding month” were substituted with effect from 1st January 2022. This means that from 1st January 2022 onwards, if a monthly filer has not filed the GSTR-3B for the preceding month, then such taxpayer will not be allowed to file the GSTR-1 for the subsequent month, till the GSTR-3B for the preceding month is filed.
2. This functionality will be implemented on the GST Portal shortly, after which the system will check the filing of preceding GSTR-3B before permitting to file GSTR-1 for the subsequent month.
Illustration:
A taxpayer has not filed the monthly GSTR-3B for November 2021. Now, the taxpayer tries to file GSTR-1 for December 2021 on 10th January 2022. The system will not allow filing of GSTR-1 for December 2021, and will allow filing of GSTR-1 for December 2021 only after the filing of GSTR-3B for November 2021.
3. Taxpayers may kindly ensure timely filing of GSTR-1 and GSTR-3B in consonance with Rule 59 of CGST Rules, 2017 to avoid any inconvenience in this regard.

Thanking You,
Team GSTN

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