



Update on GSTN advisory for non-filers of GSTR-3B

GSTN has issued an advisory on implementation of Rule 59(6) of the CGST Rules, 2017 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.

- 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.
- 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.

Read the previous notification with effect from 2021: [Updates of Amendments notified in December 2021](#)

References:

- [Rule-59\(6\)- Not filed GSTR-3B – Not allowed to file GSTR-1](#)
- [Tax assistance at your fingertips](#)