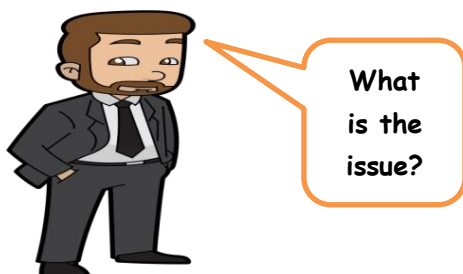
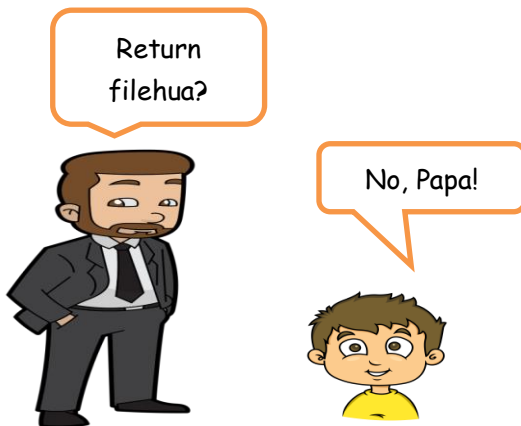
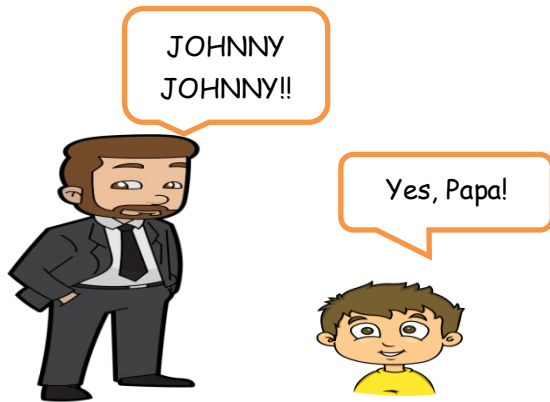


GST and JOHNNY- UPDATE No.25



This papa:-

The GST law also provides that the return furnished by a taxable person shall not be treated as valid return unless the full tax due as per the said return has been paid. Moreover, as per sec 75(12) which states that the law provides a situation that one can file return without payment of tax and the same can be recovered where any amount remains unpaid with a return furnished under sec 39.

It clearly gives a premise that return filing without payment of tax is also possible.

Even Gujarat High Court in the case of M/s Octagon Communications has held that manual filing of GSTR 3B was allowed without payment of taxes.

A return may be considered to be a valid return only when the appropriate GST has been paid in full by the taxable person as shown in such return for a given tax period.

A valid Return need not be the one which carries full payment of tax. The Part payment can also be considered as per the requirements of Sec 75(12).

Whereas GSTN portal is designed in such a manner that it does not allow the filing of return without payment of taxes.

Hence now the Supreme Court is much above the Act, Rules and circulars and even now Court's judgements.

STAY HOME STAY SAFE

CA Pradeep Jain