

MOVE TO BENEFIT THOUSANDS

# Taxpayers May be Allowed To File Revised GST Returns from Apr '25

Plan to ease return filing and reduce litigation where the intent is not to evade tax

Anuradha Shukla

**New Delhi:** The government is considering allowing filing of updated or revised returns under the goods and services tax (GST), a move expected to benefit taxpayers and also bring down litigation under the indirect tax regime. As per the proposal, taxpayers will be able to rectify their returns including computation of tax, ET has learnt. "We are looking at allowing updated returns under GST," a senior official told ET.

At present, there is no provision for filing revised returns under GST, barring minor corrections in the invoice details uploaded on the portal. Industry has been demanding this facility and a petition in this regard is before the Supreme Court.

The facility is already available under income tax. "This will add immensely to the ease of filing returns and reduce litigation where the intent is not to evade tax and a taxpayer has either miscalculated or missed out on a detail," the official added. The Central Board of Indirect taxes and Customs is thrashing out the details that will then be taken up by the law committee of the GST Council and then by the council itself. The facility may be initially in-

## Updated Version Loading...

Move expected to bring down litigation under the indirect tax regime

The facility is available under Income Tax

The facility may be initially introduced for yearly returns



**AFTER THAT, IT CAN BE EXPANDED TO QUARTERLY ONES**

Total Taxpayers under GST (as of April 1)



Source: Finance Ministry

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**MS MANI**  
Tax Partner, Deloitte

roduced for yearly returns then expanded to quarterly ones. It would take at least 8-9 months post GST Council approval for implementation as it would require a significant upgrade of the GST Network. The GSTN will entrust the task to the next technology vendor for the GST portal as the contract of the current service provider Infosys

will end on September 30, 2024. "If everything goes smoothly, we will be able to implement the new facility by April 2025," an official from GSTN said. "Just as the robust compliances continue to be the backbone of GST, the GST return forms require timely updates to reflect the changing fiscal landscape, including revising the annual return form to reflect the altered input tax credit reporting implemented in monthly return effective August 2022," said Saurobh Agarwal, tax partner, EY.

Experts say hundreds and thousands of GST-registered persons and GST-registered dealers often make natural human errors, such as calculation errors and counting inaccuracies, which can be corrected if an option for revised returns is made

### TIME FRAME

**It would take at least 8-9 months post GST Council approval for implementation**

available along with pre-filled returns. "While the proposal would be helpful for businesses, it is essential to ensure that the data is picked up on real time basis, validated and businesses should be able to edit all fields in the auto populated returns, and tax payment computations should be based on the data populated by business," said MS Mani, tax partner, Deloitte.

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