

Important Updates on GST Return Filing and Data Retention Policies

1. Section 39(11) of the CGST Act, 2017: Effective from October 1, 2023, as per Notification No. 28/2023 – Central Tax dated July 31, 2023, taxpayers are prohibited from filing their GST returns after a period of three years from the due date of the original filing.

2. GST Portal Data Policy: In line with the GST portal's data retention policy, taxpayer data will be available for viewing for a maximum period of seven years. Beyond this, the return data will no longer be accessible on the GST portal.

3. Monthly Data Archival: As part of this policy, on August 1, 2024, return data for July 2017 was archived, and on September 1, 2024, data for August 2017 was archived. This archiving process will continue monthly, with September 2017 data set to be archived on October 1, 2024, and so forth.

4. Action Required for Taxpayers: Taxpayers are strongly advised to download their relevant data from the GST portal for future reference before it becomes inaccessible.

Source: *News and Updates*



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