

## Advisory to file pending returns before expiry of three years

Oct 29th, 2025

As per the Finance Act, 2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31st July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 ( Outward Supply), Section 39 (payment of liability), Section 44 ( Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSTR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

Hence, above mentioned returns will be barred for filing after the expiry of three years from the due date. The said restriction will be implemented on the GST portal from November 2025 Tax period which means any return whose due date was three years back or more and hasn't been filed till November Tax period will be barred from Filing. In this regard an advisory was already issued by GSTN on [29th October, 2024](#).

Illustration : For ease of reference and better clarity, the latest GST returns that will be barred from filing w.e.f 1st December 2025 are detailed in the table below:

GST Forms	Barred Period (w.e.f. 1st December, 2025)
GSTR-1/IFF	October-2022
GSTR-1Q	July-Sep 2022
GSTR-3B/M	October-2022
GSTR-3BQ	July-Sep 2022
GSTR-4	FY 2021-22
GSTR-5	October-2022
GSTR-6	October-2022
GSTR-7	October-2022
GSTR-8	October-2022
GSTR-9/9C	FY 2020-21

Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.

Thanking You,  
Team GSTN