



**Newsflash:
Extension of Due-date for filing of return in Form
GSTR 3B for the month of April 2022 till 24 May
2022**

Newsflash

Extension of Due-date for filing of return in Form GSTR 3B for the month of April 2022 till 24 May 2022

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1.0 In view of persistent technical glitches faced by GSTN leading to non-updation of GSTR 2B report with supplier filings pertaining to April 2022 for several taxpayers, Central Board of Indirect Taxes and Customs (CBIC) vide **Central Tax Notification No. 05/2022 dated 17 May 2022** has extended the due-date for filing of return in Form GSTR 3B till 24 May 2022.

2.0 Changes brought about in the mechanism of input tax credit (ITC) reconciliation by amendment in Rule 36(4) of CGST Rules 2017 effective from 1 January 2022 requires taxpayers to avail ITC on matching with Form GSTR 2B instead of the earlier applicable Form GSTR 2A. Thus, generation of incomplete GSTR 2B for April 2022 ideally restricted the claim of ITC for the recipients even where the corresponding suppliers had filed their GSTR 1 returns well within the due-date.

3.0 The particulars of actual and revised due-dates for GSTR 3B return of April 2022 has been summarised as under for quick reference:

Particulars	Period	Actual Due Date	Revised due-date	Notification No.
GSTR 3B return	April 2022	20 May 2022	24 May 2022	05/2022 dated 17 May 2022

4.0 Though an update was earlier released by GSTN permitting the taxpayers desirous of filing GSTR 3B to do the same by considering GSTR 2A report instead of the prescribed GSTR 2B report for the interim period, it appears that the Board has taken a prudent decision to extend the due-dates thereby putting rest to all growing apprehensions amongst the trade and industry.

5.0 Further, to update, GSTR 2B is now supposedly being generated with complete details since the eve of 17 May 2022. Taxpayers who have not filed their GSTR 3B return for the month of April 2022 are thereby suggested to reconcile their input tax credit for the period April 2022 by downloading revised Form GSTR 2B from the GST portal and file the GSTR 3B return within the extended due-date of 24 May 2022.

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