

EXPORT PROMOTION COUNCIL FOR EOUs AND SEZs
(Setup by Ministry of Commerce, Government of India)
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EPCES Circular No. 429

January 17, 2023

Dear Member (s)

The GST Council on January 16, 2023, issued a notification on Advisory on taxpayers facing issues in filing GSTR-3B.

According to the Hon'ble Supreme Court's directive filing of TRAN forms was made available for aggrieved taxpayers from October 01, 2022, to November 30, 2022. It has been observed that, in the process of filing TRAN forms, few taxpayers have submitted their forms on the portal but did not finally File it within the specified time. After submitting the Tran Forms, only filing was to be done with e-sign. Further, it is seen that such taxpayers have not raised any ticket for the difficulty faced by them in filing Tran Forms.

Some taxpayers were also contacted by GSTN and they informed that they do not intend to file TRAN forms. As the TRAN forms of these taxpayers are submitted but not filed, these taxpayers are not able to file their GSTR-3B.

The TRAN filing window has already been closed. Hence, such taxpayers are advised to raise a ticket on GST Grievance Portal giving consent that their TRAN filing status may be reset by GSTN. Once the consent for resetting their unfiled TRAN forms is received, the TRAN forms will be reset and the taxpayer will be able to file their GSTR-3B.

With warm regards,

Team, EPCES