

(//www.gst.gov.in/) **Goods and Services Tax**

(//www.gst.gov.in/)

➔ Login (//services.gst.gov.in/services/login)

Home (//www.gst.gov.in/) > News and Updates

Advisory on sequential filing of GSTR-1

21/10/2022

Sequential filing of GSTR-1 & filing of GSTR-1 before GSTR-3B on GST Portal

1. The Central Government has amended Section 37 & Section 39 of Central Goods & Service Tax Act (CGST), 2017 vide Notification No. 18/2022–Central Tax dated 28th September, 2022 with effect from 01 October, 2022. According to section 37(4) of CGST, Act, a taxpayers shall not be allowed to file GSTR-1 if previous GSTR-1 is not filed and as per sec 39(10) a taxpayer shall not be allowed to file GSTR-3B if GSTR-1 for the same tax period is not filed.
2. Section 37(4) & 39(10) of Central Goods & Service Tax Act, 2017 are reproduced below:
Section 37(4) : *A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:*
Section 39(10) : *A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:*
3. These changes are being implemented prospectively and will be operational on GST Portal from 01st November, 2022. Accordingly, from October-2022 tax period onwards, the filing of previous period GSTR-1 will be mandatory before filing current period GSTR-1.
Illustration: Filing of October, 2022 period GSTR-1 will be mandatory before filing GSTR-1 of November, 2022 period.
4. Further, from October, 2022 tax period onwards, filing of GSTR-1 will also be mandatory before filing GSTR-3B.
Illustration: Taxpayer will not be allowed to file GSTR-3B for October, 2022 period if GSTR-1 of October, 2022 period is not filed.

Thanking You,
Team GSTN

[VIEW ALL \(//WWW.GST.GOV.IN/NEWSANDUPDATES\)](https://www.gst.gov.in/newsandupdates)



About GST ([//www.gst.gov.in/about/gst/history](http://www.gst.gov.in/about/gst/history))

GST Council Structure ([//www.gst.gov.in/about/gst/council](http://www.gst.gov.in/about/gst/council))

GST History ([//www.gst.gov.in/about/gst/history](http://www.gst.gov.in/about/gst/history))

Website Policies ([//www.gst.gov.in/policies/website](http://www.gst.gov.in/policies/website))

Website Policy ([//www.gst.gov.in/policies/website](http://www.gst.gov.in/policies/website))

Terms and Conditions ([//www.gst.gov.in/policies/termsandconditions](http://www.gst.gov.in/policies/termsandconditions))

Hyperlink Policy ([//www.gst.gov.in/policies/hyperlink](http://www.gst.gov.in/policies/hyperlink))

Disclaimer ([//www.gst.gov.in/policies/disclaimer](http://www.gst.gov.in/policies/disclaimer))

Related Sites ([//www.gst.gov.in/help/relatedsites](http://www.gst.gov.in/help/relatedsites))

Central Board of Indirect Taxes and Customs (<http://www.cbic.gov.in/>)

State Tax Websites ([//www.gst.gov.in/help/statevat](http://www.gst.gov.in/help/statevat))

National Portal ([//india.gov.in/](http://india.gov.in/))

Help and Taxpayer Facilities**([//services.gst.gov.in/services/HelpandTaxpayer/HelpandTaxpayerfacilities](http://services.gst.gov.in/services/HelpandTaxpayer/HelpandTaxpayerfacilities))**

System Requirements ([//www.gst.gov.in/system/](http://www.gst.gov.in/system/))

GST Knowledge Portal ([//www.gst.gov.in/help/helpmodules/](http://www.gst.gov.in/help/helpmodules/))

GST Media (<https://www.youtube.com/c/GoodsandServicesTaxNetwork>)

Site Map ([//services.gst.gov.in/services/sitemap](http://services.gst.gov.in/services/sitemap))

Grievance Nodal Officers ([//services.gst.gov.in/services/grievanceNodalOfficer](http://services.gst.gov.in/services/grievanceNodalOfficer))

Free Accounting and Billing Services (<https://gstn.org.in/empaneled-companies>)

GST Suvidha Providers (<https://gstn.org.in/gsp-ecosystem>)

Contact Us ([//www.gst.gov.in/contact](http://www.gst.gov.in/contact))

Help Desk Number:


1800-103-4786


Log/Track Your Issue:

Grievance Redressal Portal for GST (<https://selfservice.gstsystem.in/>)

 ([//www.facebook.com/Goods-and-Services-Tax-1674179706229522/?fref=ts](https://www.facebook.com/Goods-and-Services-Tax-1674179706229522/?fref=ts))

 ([//www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ](https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ))

 ([//twitter.com/Infosys_GSTN](https://twitter.com/Infosys_GSTN))

 ([//www.linkedin.com/company/gstn-official/about/?viewAsMember=true](https://www.linkedin.com/company/gstn-official/about/?viewAsMember=true))

© 2018-19 Goods and Services Tax Network

Site Last Updated on 29-08-2022

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+ and Safari 6+