



Dec 4th, 2024 Multiple tickets have been received regarding sequential filing of return in Form GSTR-7. Taxpayers are referencing FAQs for the same, wherein “it is not mandatory” is mentioned. To clarify, It is to inform that following changes have been introduced in the return filing process for GSTR-7 with effect from 01.11.2024 onwards. Sequential Filing of GSTR-7: As per Notification No. 17/2024-Central Tax, dated 27th September 2024, effective from the 01.11.2024, GSTR-7 filing has been made sequential from the October tax period. Hence, GSTR-7 return is to be filed in chronological order, beginning with the return period of October 2024. It is pertinent to mention that for a month in which no deduction have been made, deductors need to file NiL return for the same month. For any further assistance, taxpayers may contact the GSTN helpdesk. Thanking You, Team GSTN .....