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Jun 7th, 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 31th 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 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9. Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from July 2025 Tax period. 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. Earlier also an advisory dated October 29th, 2024 , was issued by GSTN on this issue. Than.....