

# CBIC advises businesses to rectify GST return filing defaults

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**New Delhi:** The Central Board of Indirect Taxes and Customs (CBIC) on Thursday urged businesses to ensure that their pending tax returns are filed as defaults could prevent them from transporting goods.

CBIC said that taxpayers with sales above ₹five crore in the previous fiscal are advised to ensure that all their due returns have been filed. "Such taxpayers who have two or more GSTR-3B returns pending will not be able to generate part A of the e-way bill from 15 October," CBIC said in a tweet.

E-way bills are needed for transporting goods worth more than ₹50,000 within and across states. These enable officials to keep a tab on transactions without physically interfering with goods movement.

Blocking of e-way bill generation was one of the anti-evasion steps cleared by the GST Council last year and its implementation now should help check tax evasion and boost compliance, said Abhishek Jain, tax partner at EY. In cases of genuine difficulty in filing returns including technical glitches, the law allows businesses to obtain an exception approval from the Commissioner, explained Jain.

With the tax revenue collection below target, the GST authorities have been gradually tightening compliance measures by leveraging technology. From the beginning of this month, e-invoicing or submission of sales invoice in a designated portal has been made applicable to large businesses on their business to business transactions.

"Goods and services Tax (GST) collections, in total, are still way below the targets set by the authorities. But, their efforts to improve compliance, introduction of e-invoicing, check on excessive use of input tax credits and measures to avoid frauds are helping to gather the momentum back on track," said Rajesh Gupta, co-founder and director at Busy Infotech, an accounting software maker.