

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**LOK SABHA**

**UNSTARRED QUESTION No. 63**

TO BE ANSWERED ON MONDAY, FEBRUARY 3, 2020/MAGHA 14, 1941 (SAKA)

**FILING OF GST RETURNS**

**63. SHRI P. C. GADDIGOUDAR:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government is aware that a large number of traders, micro, small and medium enterprises are facing lots of difficulties in filing their Goods and Services Tax (GST) Returns;
- (b) if so, whether the Government has any proposal to set up facilitation centres on the lines of Aadhaar Seva Kendras to help them in filing their returns; and
- (c) if so, the details thereof and the time by which such centres are likely to be set up?

**ANSWER**

**MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)**

(a) The Government is committed to ease the process for filing of returns under GST for all taxpayers, including traders, micro, small and medium enterprises. Outreach programs to create awareness about return filing among small taxpayers have been carried out across the country. Besides, the following initiatives have also been taken up to further simplify return filing process for small taxpayers:

- i. Taxpayers whose annual turnover is less than 1.5 crore rupees have the option to file return in FORM GSTR-1 on a quarterly basis, instead of monthly basis.
- ii. An option has been provided to the composition taxpayers for filing of FORM GSTR-4 on an annual basis, instead of quarterly basis.
- iii. Filing of annual return in FORM GSTR-9 and reconciliation statement in FORM GSTR-9C for financial years 2017-18 and 2018-19 has been made optional for small taxpayers whose aggregate turnover in the preceding financial year did not exceed two crore rupees.
- iv. The new return model under GST envisages quarterly filing of return for those taxpayers whose aggregate annual turnover does not exceed five crore rupees.

(b) and (c) GST Seva Kendras have already been set up in various Central Tax offices to assist the taxpayers. However, at this stage, there is no proposal for setting up facilitation centres on the lines of Aadhaar Seva Kendras.

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