

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

**UNSTARRED QUESTION NO. 2559**

TO BE ANSWERED ON MONDAY, MARCH 9, 2026/PHALGUNA 18,1947 (SAKA)  
**“GST COMPLIANCE AND RETURN-FILING REFORMS”**

**†2559. SHRI SATISH KUMAR GAUTAM:**

**SHRI ANURAG SHARMA:**

**SHRI CAPTAIN BRIJESH CHOWTA:**

**SHRI DHARAMBIR SINGH:**

**SHRI LAVU SRI KRISHNA DEVARAYALU:**

**SMT. MALA RAJYA LAXMI SHAH:**

**SMT. MAHIMA KUMARI MEWAR:**

**SHRI VISHWESHWAR HEGDE KAGERI:**

**SMT. KAMALJEET SEHRAWAT:**

**SHRI HARIBHAI PATEL:**

**SHRI SHANKAR LALWANI:**

**SHRI PRAVEEN PATEL:**

**SHRI DAMODAR AGRAWAL:**

**DR. NISHIKANT DUBEY:**

**SHRI BHARATSINHJI SHANKARJI DABHI:**

Will the Minister of FINANCE be pleased to state:

(a) the status of reforms undertaken by the Government to simplify and streamline the compliance of the Goods and Services Tax (GST) and filing procedures of return, including changes made in the structure of return, auto-population of data and the updation mechanisms;

(b) the key measures taken to reduce compliance burden for small and medium taxpayers to improve the accuracy and integrity of filing process;

(c) the manner in which these reforms made an impact on return-filing timelines, compliance levels, dispute generation and Ease of Doing Business (EoDB);

(d) whether the Government, in consultation with the GST Council, has undertaken any assessment of the effectiveness of these GST compliance and return-filing reforms;

(e) if so, the details thereof; and

(f) whether the Government proposes to organise GST facilitation camps or establish a GST help centre in Bhiwani-Mahendragarh Lok Sabha Constituency to assist small traders and MSMEs, if so, the details thereof?

**ANSWER**  
**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**(SHRI PANKAJ CHAUDHARY)**

(a) to (e)

i. Functionality for filing of NIL GST monthly return through SMS has been created for benefit of taxpayers.

ii. Also, e-invoicing under GST has been implemented and made effective from August 1, 2023. Presently, taxpayers with turnover upto 5 crore, issue invoice through e-invoicing which are auto-populated in GSTR-1 of the seller, facilitating them in filing their GSTR-1 and thus GSTR-3B.

iii. Sequential filing of GSTR-1 and GSTR-3B: Filing of GSTR-1 has been made mandatory before filing of GSTR-3B for a tax period with effect from 01.10.2022. This ensures that invoice details declared in GSTR-1 by the seller are used to auto-populate the tax liability in his return to be filed in GSTR-3B and is also used to auto-populate ITC to be availed in return to be filed in GSTR-3B by the purchaser.

iv. In order to further streamline auto-population of tax liability data in returns, an optional facility in GSTR-1A was introduced in August 2024, allowing taxpayers to amend GSTR-1 data before filing GSTR-3B, thereby aligning tax liability discharged in GSTR-3B to that declared by the taxpayer in his GSTR-1.

v. In order to further streamline auto-population of ITC data in returns, the Invoice Management System (IMS) facility has been introduced on the GST portal in late 2024. It allows recipients to accept, reject, or mark invoices as pending when these are saved or filed by their supplier taxpayers helping taxpayers to cross-verify and reconcile invoices reported by suppliers in their GSTR-1, thereby streamlining and strengthening the ITC claim process.

vi. In order to nudge taxpayers in timely filing of returns certain measures have been undertaken, such as:

- Registration can be suspended if a taxpayer has not furnished returns for a continuous period of 6 months in case of regular taxpayer and 2 tax periods months in case of composition taxpayer.

- E-Way Bill generation is blocked automatically when regular taxpayers fail to file GSTR-3B for two consecutive tax periods.

vii. In order to reduce the frequency of filing of returns, various scheme are available to typically small taxpayers such as:

- A scheme of quarterly return filing and monthly payment (QRMP) has been introduced where small taxpayers with turnover up to Rs. 5 crores have an option to file returns on quarterly basis, instead of monthly return.

- Similarly, very small taxpayers, with turnover upto Rs. 1.5 crores (75 Lakhs in special category states), can subject to certain conditions, opt to register under composition scheme, under which return is to be filed on annual basis, along with quarterly payment of tax.

viii. GSTR-1 and GSTR-3B filings has recorded a cumulative increase affirming that the mandating sequential filing of returns has had a measurable and positive impact on taxpayer compliance.

(f) GST-related assistance is presently being provided through Central Goods & Services Tax Division, Bhiwani for Bhiwani-Mahendragarh Lok Sabha Constituency, where taxpayers can obtain guidance relating to registration, return filing, compliance issues and grievance resolution.

Further, a GST Help Centre has been established in the CGST Commissionerate, Rohtak, as per extant instructions. The field formations of the Central GST Commissionerate regularly undertake taxpayer outreach and facilitation activities across the Commissionerate to assist small traders, MSMEs, and new taxpayers. These initiatives include the organization of GST awareness programmes, trade facilitation camps, grievance redressal meetings, and taxpayer assistance sessions from time to time, depending upon local requirements.

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