

Information Sought

Please provide the document/information stating the due date for filing GSTR-5 as there are discrepancies between the due dates specified in the GST Act and the GST Rules wherein:

1. Rule 63 states that GSTR-5 is filed within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.
2. Section 39 states that GSTR-5 is filed within thirteen days after the end of a calendar month or within seven days after the last day of the period of registration whichever is earlier.

Information Provided:

With reference to the information sought by you in your above mentioned RTI application, the reply in respect of CGST Jaipur Zone is as under:-

“The due date for filing GSTR-5 has been prescribed under Section 39 of the CGST Act, 2017 and the same is also available in public domain.”