

TAX INFO

Dated:

Latest update on GST Law: Information regarding **Error in generation of E-Way Bill and Blocking of GSTR-1 on non-filing of GSTR-3B.**

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Error in generating E-Way Bill if IRN is generated 2 days prior

The facility of inter-linking of e-invoice and e-way bill was implemented to simplify the process of generation of e-way bill. But, instead of simplifying the process it has turned into a hurdle. Taxpayers are facing difficulty in generating E-Way Bill if Invoice Reference Number (IRN) is generated 2 days prior. GSTN is not allowing to generate the e-way bill if IRN is generated 2 days before. Such restriction is nor backed by any provision under GST neither any Notification / amendment was issued. Again the question arises, "Is this a technical glitch of GSTN Portal or soon we are going to meet up with any new amendment?"

Implementation of Rule 59(6) on GST Portal

Rule 59(6) provides restriction in filing of GSTR-1 in cases:

1. If taxpayer has not filed GSTR-3B for the preceding two months for monthly filers
2. If taxpayer has not filed GSTR-3B for the previous quarter for quarterly filers

Such restriction was implemented on GST Portal from 01.09.2021. This check comes in operation on clicking of the Submit Button of GSTR-1 and the system generates an error message if the condition of Rule-59(6) is not met.

Implementation of Rule-59(6) on the GST Portal will be completely automated, similar to the blocking & un-blocking of e-way bill as per Rule-138E and facility for filing of GSTR-1 will be restored immediately after filing of relevant GSTR-3B. No separate approval would be needed from the tax-officer to restore the facility for filing of GSTR-1.

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