

**Advisory for furnishing bank account details before filing GSTR-1/IFF Notification No. 38/2023 – Central Tax New Delhi, the 4th August, 2023**

Aug 23rd, 2024

1. As per Rule 10A of Central Goods and Services Tax Rules, 2017 notified vide notification no.31/2019 dated 28.06.2019, a taxpayer is required to furnish details of a valid Bank Account within a period of 30 days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both in FORM GSTR-1or using Invoice Furnishing Facility (IFF), whichever is earlier.
2. Advisory and various communications have already been issued time to time to inform the taxpayers regarding furnishing the details of a valid Bank Account detail in the GST Registration.
3. Now, from 01st September, 2024 this rule is being enforced. Therefore, for the Tax period August2024 onwards, the taxpayer will not be able furnish GSTR-01/IFF as the case may be, without furnishing the details of a valid Bank Account in their registration details on GST Portal.
4. Therefore, all the taxpayers who have not yet furnished the details of a valid Bank Account detailsare hereby requested to add their bank account information in their registration details by visiting ***Services > Registration > Amendment of Registration Non - Core Fields tabs on GST Portal.***
5. It is informed that in absence of a valid bank account details in GST registration, you will not beable to file GSTR-1 or IFF as the case may, be from August-2024 return period.

Thanks,  
Team GSTN