

CBIC enables New Facility to issue GSTR-3A notices in bulk to Non-Filers through Email

November 28, 2019 9:41 am | By : Abdullah Karuthedakam



The [Central Board of Indirect Taxes and Customs \(CBIC \)](#) has enabled new facility to issue GSTR-3A notices in bulk to non-files through email.

The GSTR-3A is a notice for Defaulters of [Goods and Services Tax \(GST \) Return Filing](#).

GSTR 3A will be issued by the tax authorities to the taxpayers for not filing [GSTR-3B](#), [GSTR-4](#), [GSTR-5](#), [GSTR-6](#), [GSTR-7](#), [GSTR-8](#) etc.

On receiving notice in GSTR-3A Notice, the defaulter has to file the return within 15 days from the date of notice along with penalty and late fees.

If the dealer still does not file return, provisions of Section 62 will apply. The proper officer will assess the tax according to his best judgment using the information available with the department. He will not issue any further notice before starting the assessment.

The penalty will be applicable to Rs. 10,000 or 10% of the tax due, whichever is higher