**FAQs on Goods & Services Tax**

**12.Returns Process and matching of Input Tax Credit**

**Q 22. Is it compulsory for taxpayer to file return by himself?**

Ans. No. A registered taxpayer person can also get his return filed through a Tax Return Preparer, duly approved by the Central or the State tax administration.

**Q 23. What is the consequence of not filing the return within the prescribed date?**

Ans. A registered taxable person who files return beyond the prescribed date will have to pay late fees of rupees one hundred for every day of delay subject to a maximum of rupees five thousand.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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