



UP Lead in Filing GST Return

Why in News?

According to the [Goods and Services Tax Network \(GSTN\)](#), **Uttar Pradesh, Tamil Nadu, and Maharashtra** are leading in filing [Goods and Services Tax \(GST\)](#) returns monthly, indicating their economic potential.

- GST is a **value-added tax** levied on most goods and services sold for domestic consumption.

Key Points

- **In April 2024, UP**, the most populous state in the country, reported over **908,900 GST returns** summarizing their monthly transactions (in the form of GSTR-3B).
 - While industrialised **Tamil Nadu reported over 880,200 GST returns**.
 - **Maharashtra was in third position** with over 798,600 GST returns.
- Monthly return filings reflect **business activity, compliance levels, revenue potential, tax administration efficiency, and demand for goods and services** in the state.

Goods and Services Tax Network (GSTN)

- GSTN has developed an **Indirect Taxation platform for GST in India**.
- The platform helps **taxpayers in preparing, filing returns, making payments, and complying with indirect tax regulations**.
- It provides IT infrastructure and services to the Central and State Governments, taxpayers, and other stakeholders.
- GSTN is a not for profit, limited by shares, Government Company. It was incorporated in 2013 under Section 25 of the Companies Act, 1956 (Now Section 8 of the [Companies Act, 2013](#)).
 - The company is **headed by a chairman** who is appointed by the Government.
- The Board of GSTN in its 49th Board Meeting held in June 2022 has approved the **conversion of GSTN into Government Company** and hence **100% of the shareholding being held by Government (50% with Union Government and 50% jointly with State Governments & UTs)** in GSTN.