

Dated, the 8th January, 2024

ORDER

Subject: Introducing the Provision in FoSCoS to file Updated/Revised Annual Return - reg.

Clause 2.1.13 of FSS (Licensing and Registration of Food Businesses) Regulations, 2011 specifies the condition for submission of annual returns by Manufacturers and Importers by 31st May of every year for the food business activities being handled by them during the previous financial year. FSSAI vide order dated 18th December 2020, has made it mandatory to file the Annual Return for FY 2020-21 onwards through online mode in FoSCoS only. Further, FSSAI vide order dated 10.11.2022, has capped maximum amount of penalty levied due to late filing [Rs. 100 per day] to 5 times the annual license fees.

2. Presently, FBOs [Manufacturers and Importers] are allowed to revise/update the already filed annual returns only till the last date of submission i.e. by 31st May. In this connection, with the approval of Food Authority, the **provision to update/revise Annual Return in FoSCoS after 31st May has been enabled** to rectify inadvertent mistakes subject to the following conditions and fees:

- i. **Compliant FBOs who have filed Annual Return by 31st May of following year:** Revision of annual return is allowed maximum of two times and the last submitted annual return will be considered as final. The **revised filing fee** applicable is as follows:
 - a. Revising within Three months i.e. by 31st August of following year: **One-year license fee + GST**
 - b. Revising beyond Three months i.e. 01st September to 31st March of following year – **Two-year license fee + GST**
- ii. **FBOs who have filed Annual Return beyond 31st May of following year with late fee:** Only one time revised/updated filing of annual return is allowed till 31st March of the following year, with **revised filing fee equal to Two year license fee + GST**
- iii. **Revised filing of Annual return is not allowed for the original annual returns filed beyond 31st March of the following year.** For ex. if an FBO files delayed annual return [first time] for FY2022-23 on 01st April, 2024 [for which due date was 31st May, 2023], in such cases, FBOs are not allowed to file revised return.

4. The provision for filing of updated/revise return will come into effect from 06.01.2024 for Annual Returns of **FY 2022-23** for which last date of submission of original return was 31st May 2023 [and extended till 30th June 2023 vide order dated 09.06.2023].

This issues with the approval of the Competent Authority.


(Inoshi Sharma)
Executive Director (CS)
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To:

1. All Food Business Operators, Associations, Food Safety Mitra, and other stakeholders.
2. Commissioners of Food Safety of all States/UTs
3. Directors of all Regional Offices, FSSAI
4. CTO, FSSAI - with a request for uploading on the FSSAI website

Copy for information to:

1. PPS to Chairperson, FSSAI
2. PS to CEO, FSSAI.
3. All Divisional Heads, FSSAI.