

Lesson no. 10 – GST Return Filing

1. What is GST Return?

A GST return is a document containing details of all income/sales and/or expense/purchase which a taxpayer (every GSTIN) is required to file with the tax administrative authorities. This is used by tax authorities to calculate net tax liability.

Under GST, a registered dealer has to file GST returns that broadly include:

- Purchases
- Sales
- Output GST (On sales)
- Input tax credit (GST paid on purchases)

To file GST returns or for GST filing, check out gst.cleartax.in website that allows import of data from various ERP systems such as Tally, Busy, custom excel, to name a few. Moreover, there is option to use desktop app for Tally users to directly upload data and filing.

2. Who should file GST Returns?

In the GST regime, any regular business having more than Rs.5 crore as annual aggregate turnover has to file two monthly returns and one annual return. This amounts to 26 returns in a year.

The number of GSTR filings vary for quarterly GSTR-1 filers under QRMP scheme. The number of GSTR filings online for them is 9 in a year, including the GSTR-3B and annual return.

There are separate returns required to be filed by special cases such as composition dealers whose number of GSTR filings is 5 in a year.


3. What are the different types of GST Returns?

Here is a list of all the returns to be filed as prescribed under the GST Law along with the due dates.

GST filings as per the CGST Act subject to changes by CBIC Notifications

Return Form	Description	Frequency	Due Date
GSTR-1	Details of outward supplies of taxable goods and/or services affected.	Monthly	11th* of the next month with effect from October 2018 until September 2020. *Previously, the due date was 10th of the next month.
		Quarterly (If opted under the QRMP scheme)	13th of the month succeeding the quarter. Was end of the month succeeding the quarter until December 2020)
GSTR-2 Suspended from September 2017 onwards	Details of inward supplies of taxable goods and/or services effected claiming the input tax credit.	Monthly	15th of the next month.
GSTR-3 Suspended from September 2017 onwards	Monthly return on the basis of finalisation of details of outward supplies and inward supplies along with the payment of tax.	Monthly	20th of the next month.

GSTR-3B	Simple return in which summary of outward supplies along with input tax credit is declared and payment of tax is affected by the taxpayer.	Monthly	20th of the next month from the month of January 2021 onwards [^] Staggered ^{^^} from the month of January 2020 onwards upto December 2020.* *Previously 20th of the next month for all taxpayers.
		Quarterly	22nd or 24th of the month next to the quarter ^{***}



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[^]20th of next month for taxpayers with an aggregate turnover in the previous financial year more than Rs 5 crore or otherwise eligible but still opting out of the QRMP scheme.

^{^^} 1. 20th of next month for taxpayers with an aggregate turnover in the previous financial year more than Rs 5 crore.

2. For the taxpayers with aggregate turnover equal to or below Rs 5 crore, 22nd of next month for taxpayers in category X states/UTs and 24th of next month for taxpayers in category Y states/UTs

^{***}For the taxpayers with aggregate turnover equal to or below Rs 5 crore, eligible and remain opted into the QRMP scheme, 22nd of month next to the quarter for taxpayers in category X states/UTs and 24th of month next to the quarter for taxpayers in category Y states/UTs

- **Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana

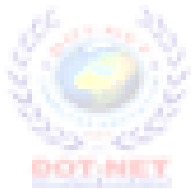
	<p>or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.</p> <ul style="list-style-type: none"> • Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi. 		
CMP-08	<p>Statement-cum-challan to make a tax payment by a taxpayer registered under the composition scheme under section 10 of the CGST Act (supplier of goods) and CGST (Rate) notification no. 02/2019 dated 7th March 2020 (Supplier of services)</p>	Quarterly	18th of the month succeeding the quarter.
GSTR-4	<p>Return for a taxpayer registered under the composition scheme under section 10 of the CGST Act (supplier of goods) and CGST (Rate) notification no. 02/2019 dated 7th March 2020 (Supplier of services).</p>	Annually	30th of the month succeeding a financial year.

GSTR-5	Return for a non-resident foreign taxable person.	Monthly	20th of the next month.
GSTR-6	Return for an input service distributor to distribute the eligible input tax credit to its branches.	Monthly	13th of the next month.
GSTR-7	Return for government authorities deducting tax at source (TDS).	Monthly	10th of the next month.
GSTR-8	Details of supplies effected through e-commerce operators and the amount of tax collected at source by them.	Monthly	10th of the next month.
GSTR-9	Annual return for a normal taxpayer.	Annually	31st December of next financial year.
GSTR-9A (Suspended)	Annual return optional for filing by a taxpayer registered under the composition levy anytime during the year.	Annually until FY 2017-18 and FY 2018-19	31st December of next financial year, only up to FY 2018-19.
GSTR-9C	Certified reconciliation statement	Annually	31st December of next financial year.

GSTR-10	Final return to be filed by a taxpayer whose GST registration is cancelled.	Once, when GST registration is cancelled or surrendered.	Within three months of the date of cancellation or date of cancellation order, whichever is later.
GSTR-11	Details of inward supplies to be furnished by a person having UIN and claiming a refund	Monthly	28th of the month following the month for which statement is filed.

* Subject to changes by Notifications/ Orders

** Statement of self-assessed tax by composition dealers – same as the erstwhile form GSTR-4, which is now made an annual return with effect from FY 2019-2020 onwards.



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