



RETURNS UNDER GST

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GST - RETURNS



CHAPTER-IX-RETURNS – GST ACT

- **Sec 37: Furnishing details of outward Supply**
- **Sec 38: Furnishing details of Inward Supply**
- **Sec 39: Furnishing of Returns**
- **Sec 40: First Return**
- **Sec 41: Claim of Input Tax Credit and Provisional Acceptance Thereof**
- **Sec 42: Matching, reversal and reclaim of input tax credit**
- **Sec 43: Matching, reversal and reclaim of output tax liability**
- **Sec 44: Annual Return**
- **Sec 45: Final Return**
- **Sec 46: Notice to Return Defaulters**
- **Sec 47: Levy of Late fee**
- **Sec 48: Tax Return Preparer**

IMPORTANCE OF RETURNS

- **Tool for compliance verification program of tax administration**
- **Providing necessary inputs for policy decision making**
- **Management of Audit and Anti-evasion programs of tax administration**
- **Finalization of the tax liabilities of the taxpayer within stipulated period of limitation.**

WHO ALL SHOULD FILE

- **Every registered taxable person irrespective of whether there is business activity or not**
- **UN Agencies and other entities claiming refund of taxes paid for the periods in which they claim such refund**
- **TDS Authorities in the month in which they effect TDS**
- **Persons who have been allotted UID for the month in which they have made inter-State inward supplies of taxable goods and/or services.**

TYPES OF RETURNS

| Name | What does it relate to | When to be filed |
|----------|---|--|
| GSTR-1 | Details of outwards supplies of goods or services(Sec 37) | 10 th of the succeeding month |
| GSTR-1A | Details of auto drafted supplies of goods or services | |
| GSTR-2 | Details of inward supplies of goods or services(Sec 38) | 15 th of the succeeding month |
| GSTR-2A | Details of supplies auto drafted from GSTR-1 or GSTR-5 to recipient | |
| GSTR-3 | Monthly return (Sec 39) | 20 th of the succeeding month |
| GSTR -3A | Notice to return defaulter u/s 46 | |

| Name | What does it relate to | When to be filed |
|----------|--|--|
| GSTR-4 | Quarterly return by a composition taxpayer | 18 th of the succeeding month after the end of the quarter |
| GSTR -4A | Auto drafted details for registered persons opting composition levy | |
| GSTR-5 | Return for Non Resident Taxable Persons | 20 th of the succeeding month / 7 th from last date |
| GSTR -5A | Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India | |
| GSTR-6 | Return of an ISD | 13 th of the next month |
| GSTR-6 A | Details of supplies auto drafted from GSTR-1 or GSTR-5 to ISD. | |

| Name | What does it relate to | When to be filed |
|--------------|---|--|
| GSTR-7 | TDS Return | 10 th of the next month |
| GSTR-7A | Tax Deduction at Source Certificate | |
| GSTR-8 | Statement for Tax Collection at Source | |
| GSTR -9 | ANNUAL RETURN | |
| GSTR-11 | Inward supplies statement for persons having Unique Identification Number (UIN) | |
| First Return | Newly registered taxable person | |
| Final Return | Taxpayer whose registration is cancelled | With in three months of the date of cancellation/ date of order, which ever is later |

SEC. 37

FURNISHING DETAILS OF OUTWARD SUPPLIES

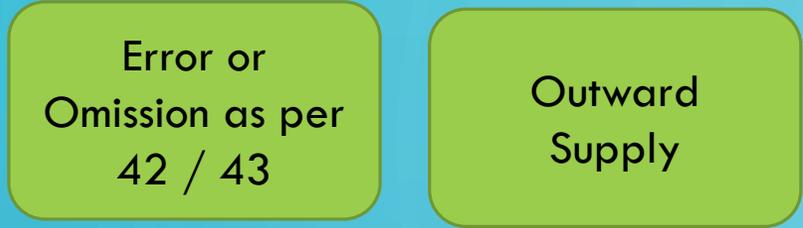
- **(1) Every registered person**, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52,
- shall furnish, electronically, in such form (GST-1) and manner as may be prescribed, the **details of outward supplies of goods or services or both** effected during a **tax period** on or before the **tenth day of the month succeeding** the said tax period and **such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:**

- Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period
- Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:
- (2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38 **shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day,** of the month succeeding the tax period **and the details furnished by him under sub-section (1) shall stand amended accordingly.**

- (3) Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained **unmatched under section 42 or section 43**, shall, **upon discovery of any error or omission therein**, **rectify** such error or omission in such manner as may be prescribed, and **shall pay the tax and interest**, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period
- Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be **allowed after furnishing of the return under section 39 for the month of September (MONTHLY RETURN) following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.**

Explanation.—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period

During any tax period



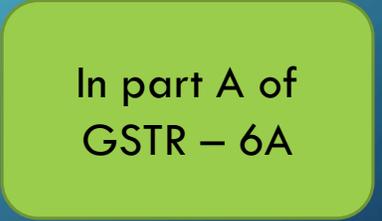
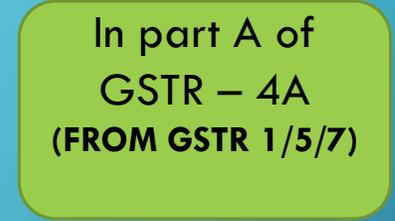
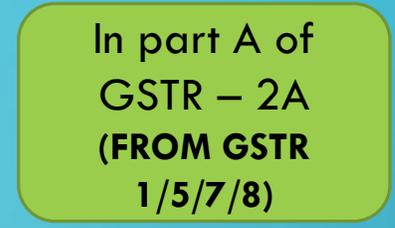
outward supplies of goods or services or both - on or before - 10th (not between 11th to 15th)

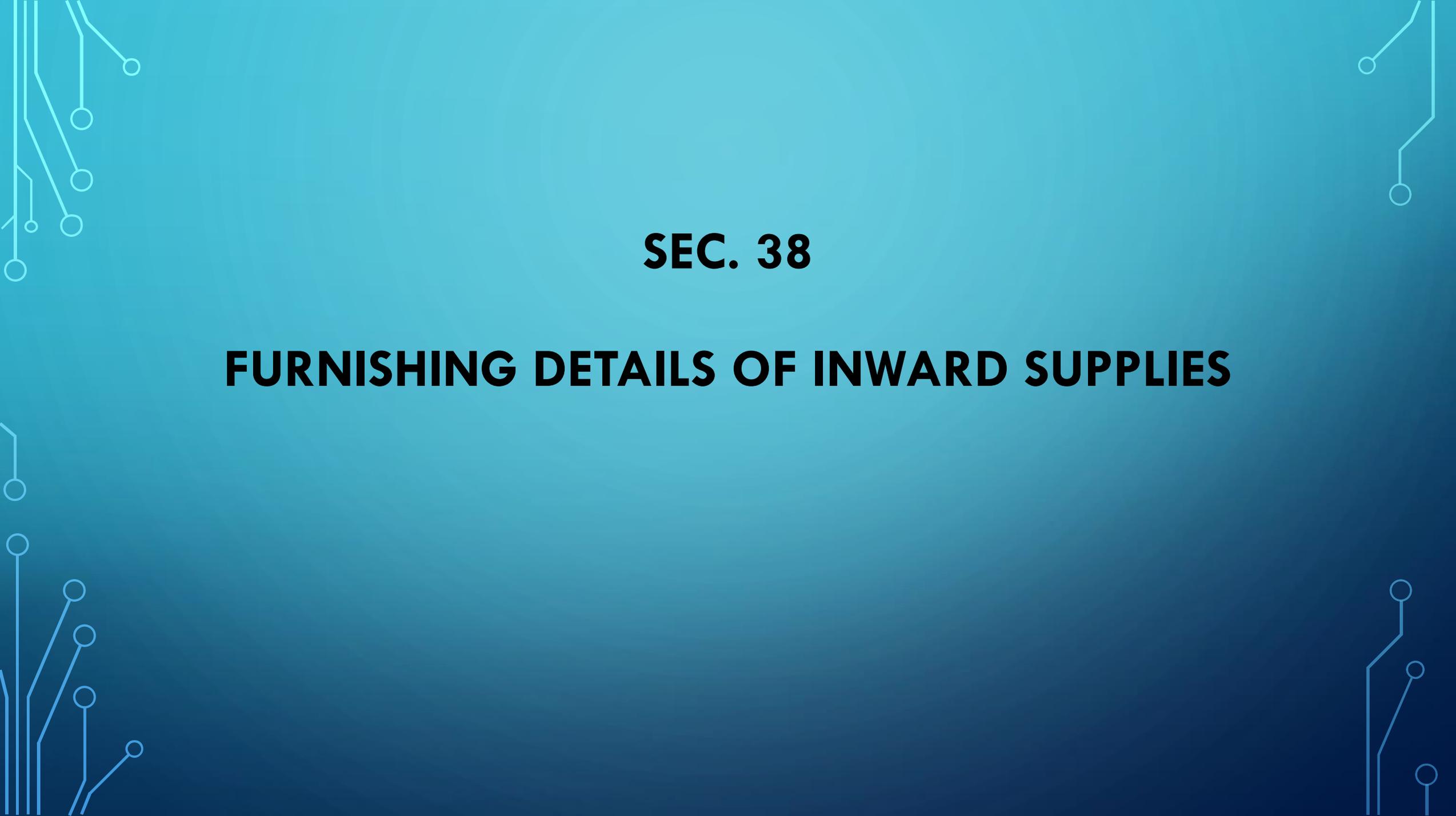


BETWEEN 16 & 17

after the due date of filing of GSTR-1 details will be sent to recipient 11TH to 15TH

Details will be auto amended in GSTR-3



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SEC. 38

FURNISHING DETAILS OF INWARD SUPPLIES

- (1) **Every registered person**, other than an ISD or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, **shall verify, validate, modify or delete, if required**, the details relating to **outward supplies and credit or debit notes communicated under sub-section (1) of section 37** to prepare the details of his inward supplies and credit or debit notes **and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.**

- (2) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, **including** inward supplies of goods or services or both **on which the tax is payable on reverse charge** basis under this Act and inward supplies of goods or services or both **taxable under the Integrated Goods and Services Tax Act** or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975, **and credit or debit notes received in respect of such supplies during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed:**

- Provided that the Commissioner may, for reasons to be recorded in writing, by notification, **extend** the time limit for furnishing such details for such class of taxable persons as may be specified therein:
- Provided further that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.
- (3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.

- (4) **The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.**
- (5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period
- Provided that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

During any tax period

Error or Omission as per 42 / 43

Inward Supply

GSTR 2A PART A After 10th

GSTR 2A PART B- ISD -GSTR6
PART C- TDS-GSTR7
PART D- TCS-GSTR8
After 10th

Inward supplies of goods or services or both- on or before - 15th

GSTR 2

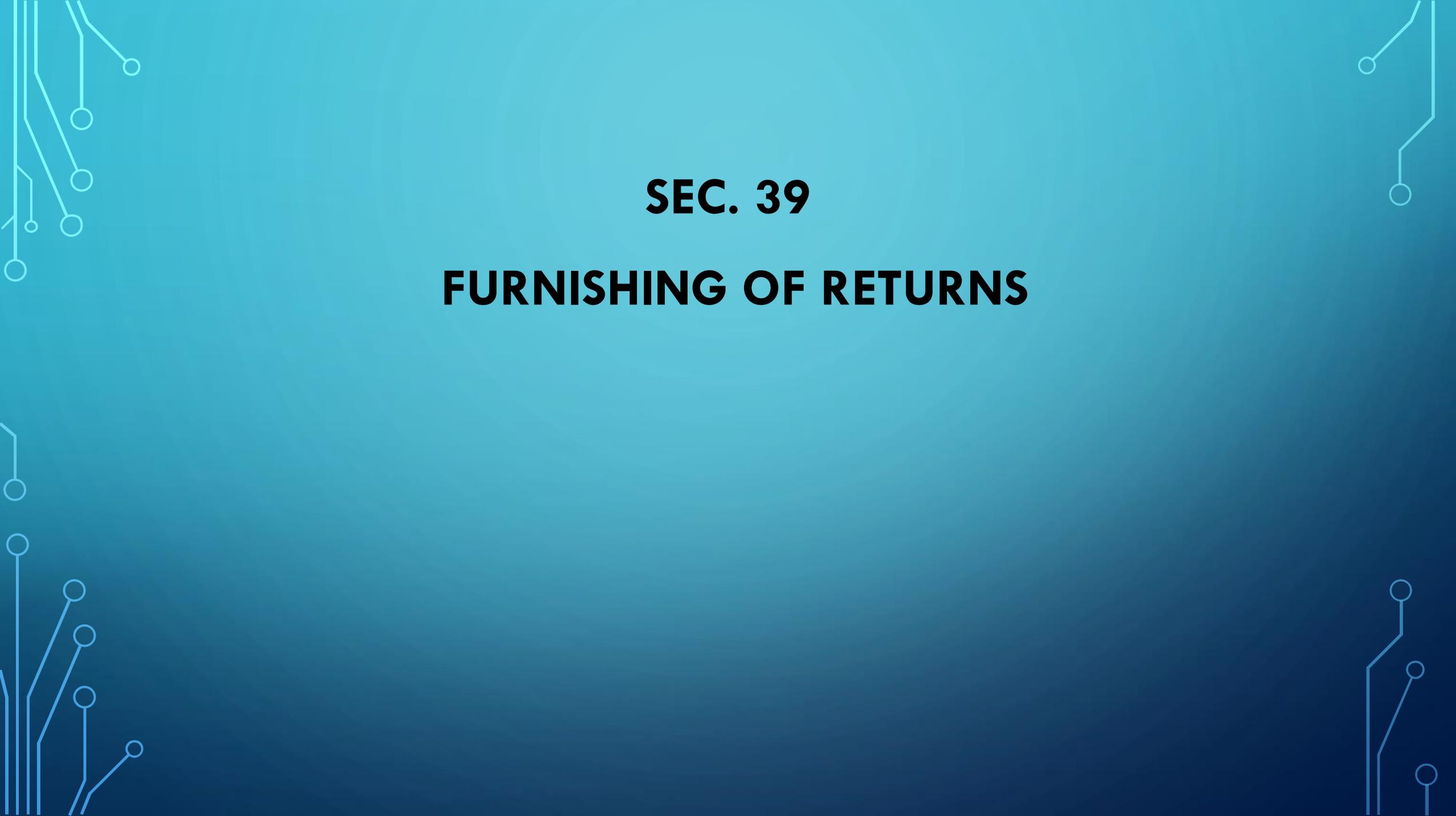
VALIDATE THE DETAILS AND WIL AUTO UPLOADED 10TH TO 15TH

BETWEEN 16 & 17

GSTR-1A

Details will be auto adjusted in GSTR-3

GSTR - 3

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SEC. 39

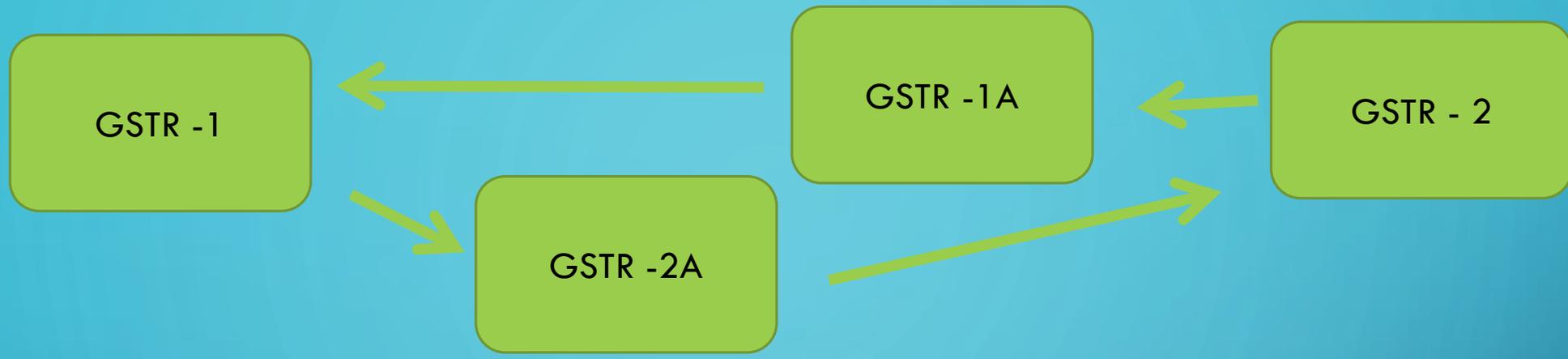
FURNISHING OF RETURNS

- (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of **inward and outward supplies** of goods or services or both, **input tax credit availed, tax payable, tax paid** and **such other particulars** as may be prescribed, on or before the **twentieth day** of the month succeeding such calendar month or part thereof.

- (2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter. (GSTR -4)
- (3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month (GSTR -7)
- (4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month (GSTR -6)

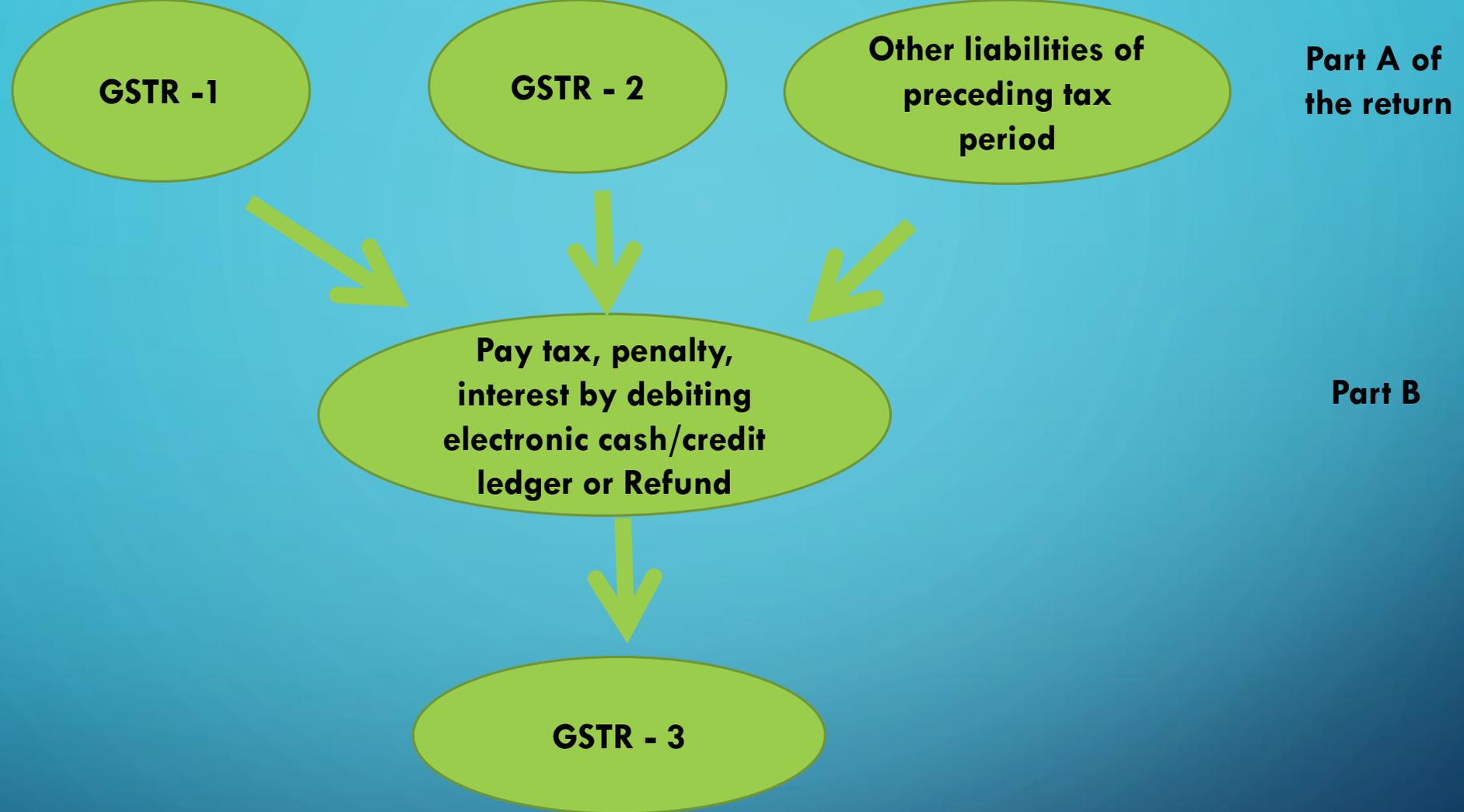
- (5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier (GSTR -5)
- (6) The Commissioner may, may extent
- (7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.
- (8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.

- (9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act: Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.
- **10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.**



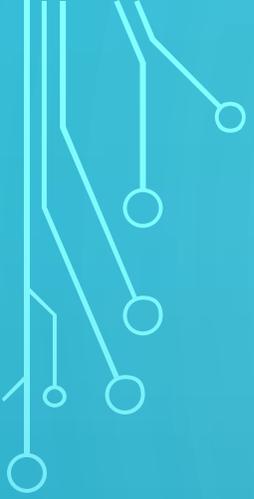
On the basis of GSTR 1A – 2A – 4A – 6A

either accept or reject the modifications made by the recipient and FORM GSTR-1 / GSTR-2 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him



Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended, return in FORM GSTR-3B, in lieu of FORM GSTR-3, may be furnished in such manner as may be notified by the Commissioner .

GSTR- 1



➤ **For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.**

➤ **Capture Place of Supply (PoS) only if the same is different from the location of the recipient.**



5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

| Place of Supply (State) | Invoice details | | | Rate | Taxable Value | Amount | |
|----------------------------|-----------------|------|-------|------|------------------|----------------|------|
| | No. | Date | Value | | | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |

5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)

| | | | | | | | |
|------------------------------|--|--|--|--|--|--|--|
| GSTIN of e-commerce operator | | | | | | | |
| | | | | | | | |
| | | | | | | | |

- For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5
- Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4.
- The Place of Supply (PoS) column is mandatory in this table.

Table 6 to capture information related to:

- (i) Exports out of India
- (ii) Supplies to SEZ unit/ and SEZ developer
- (iii) Deemed Exports

Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.

Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported also by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table.

In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.

Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under “0” tax amount heading in Table 6A and 6B.

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

| Rate of tax | Total Taxable value | Amount | | | |
|--|---------------------|------------|-------------|------------------|------|
| | | Integrated | Central Tax | State Tax/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 7A. Intra-State supplies | | | | | |
| 7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS] | | | | | |
| | | | | | |
| 7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) | | | | | |
| GSTIN of e-commerce operator | | | | | |
| | | | | | |
| 7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise] | | | | | |
| 7B (1). Place of Supply (Name of State) | | | | | |
| | | | | | |
| 7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise) | | | | | |
| GSTIN of e-commerce operator | | | | | |
| | | | | | |

For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.

Table 7 to capture information in respect of taxable supply of:

- (i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000;**
- (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;**
- (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;**
- (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);**
- (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and**
- (vi) Table 7B to capture information State wise and rate wise.**

8. Nil rated, exempted and non GST outward supplies

| Description | Nil Rated Supplies | Exempted (Other than Nil rated/non-GST supply) | Non-GST supplies |
|--|--------------------|---|------------------|
| 1 | 2 | 3 | 4 |
| 8A. Inter-State supplies to registered persons | | | |
| 8B. Intra- State supplies to registered persons | | | |
| 8C. Inter-State supplies to unregistered persons | | | |
| 8D. Intra-State supplies to unregistered persons | | | |

(i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;

(ii) Information to be captured rate-wise;

(iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,

(iv) Place of Supply (PoS) only if the same is different from the location of the recipient;

(v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and

(vi) Shipping bill to be provided only in case of exports transactions amendment.

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

| Rate of tax | Total Taxable value | Amount | | | |
|--|---------------------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Tax period for which the details are being revised | | <Month> | | | |
| 10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise] | | | | | |
| | | | | | |
| 10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) | | | | | |
| GSTIN of e-commerce operator | | | | | |
| | | | | | |
| 10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise] | | | | | |
| Place of Supply (Name of State) | | | | | |
| | | | | | |
| 10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) | | | | | |
| GSTIN of e-commerce operator | | | | | |
| | | | | | |

Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

Table 11 A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.

Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.

It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

13. Documents issued during the tax period

| Sr. No. | Nature of document | Sr. No. | | Total number | Cancelled | Net issued |
|---------|--|---------|----|--------------|-----------|------------|
| | | From | To | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Invoices for outward supply | | | | | |
| 2 | Invoices for inward supply from unregistered person | | | | | |
| 3 | Revised Invoice | | | | | |
| 4 | Debit Note | | | | | |
| 5 | Credit Note | | | | | |
| 6 | Receipt voucher | | | | | |
| 7 | Payment Voucher | | | | | |
| 8 | Refund voucher | | | | | |
| 9 | Delivery Challan for job work | | | | | |
| 10 | Delivery Challan for supply on approval | | | | | |
| 11 | Delivery Challan in case of liquid gas | | | | | |
| 12 | Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11) | | | | | |

GSTR-1 – STATEMENT OF OUTWARD SUPPLIES

- HSN Code for goods and Accounting Code for services

| Taxpayer group | Requirement |
|--|---|
| Taxpayers with turnovers in preceding year above Rs.5 crores | 4 digit code mandatory |
| Taxpayers with turnover between Rs.1.5 crores and Rs.5 crores | 2 digit code optional in first year and mandatory later |
| Any taxpayer | 6 to 8 digits if he desires |
| Compounding dealers and taxpayers below turnover of Rs.1.5 Crores | No HSN Code mandatory to start with |
| Taxpayer with services for which place of supply Rules are dependent on nature of services to apply the destination principle – irrespective of turnover | Prescribed Accounting Code mandatory |
| Exporters and Importers | 8 digit HSN Code and Accounting Code mandatory |

GSTR-1 – STATEMENT OF OUTWARD SUPPLIES

- Every Registered Taxable person has to submit (other than an Input Service Distributor, Composition dealer and TDS Authority)
- Electronically
- Extension of time, by notification for valid and sufficient reason
- Rectification of un matched details along with tax and interest, if any.
- No Rectification after filing return for the month of September following the end of financial year or filing of the relevant annual return, which ever is earlier

GSTR- 1 A

Form GSTR-1A

[See Rule ----]

Details of auto drafted supplies

(From GSTR 2, GSTR 4 or GSTR 6)

| | | | | |
|-------|--|--|--|--|
| Year | | | | |
| Month | | | | |

| | | | | | | | | | | | | | | | | | | | |
|----|-------|-------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | | | | | | | | | | | | | | | | | |
| | (b) | Trade name, if any | | | | | | | | | | | | | | | | | |

4. Zero rated supplies made to SEZ and deemed exports

| GSTIN of recipient | Invoice details | | | Integrated Tax | | |
|---|-----------------|------|-------|----------------|---------------|------------|
| | No. | Date | Value | Rate | Taxable value | Tax amount |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 4A. Supplies made to SEZ unit or SEZ Developer | | | | | | |
| | | | | | | |
| | | | | | | |
| 4B. Deemed exports | | | | | | |
| | | | | | | |
| | | | | | | |

GSTR- 2

Form GSTR-2

[See Rule]

Details of inward supplies of goods or services

| | | | | |
|-------|--|--|--|--|
| Year | | | | |
| Month | | | | |

| | | | | | | | | | | | | | | | | | | | |
|-----------|-------|-------------------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | Auto populated | | | | | | | | | | | | | | | | |
| | (b) | Trade name, if any | Auto populated | | | | | | | | | | | | | | | | |

Table 3& 4 to capture information of:

- **Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;**
- **Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;**
- **The recipient taxpayer has the following option to act on the auto populated information a. Accept, b. Reject, c. Modify (if information provided by supplier is incorrect), or d. Keep the transaction pending for action (if goods or services have not been received)**
- **After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;**

- **The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;**
- **Table 4A to be auto populated;**
- **In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;**
- **Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and**
- **Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery**

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

| GSTIN of supplier | Details of bill of entry | | | Rate | Taxable value | Amount | | Whether input / Capital goods(incl. plant and machinery)/ Ineligible for ITC | Amount of ITC available | |
|-------------------------------|--------------------------|------|-------|------|---------------|------------------|------|--|-------------------------|------|
| | No. | Date | Value | | | Integrated Tax | Cess | | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 5A. Imports | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 5B. Received from SEZ | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Port code +No of BE=13 digits | | | | | | Assessable Value | | | | |

- **Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.**
- **Recipient to provide for Bill of Entry information including six digits port code and seven**
- **digits bill of entry number.**
- **Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.**

- **Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.**

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

| Description | Value of supplies received from | | | |
|-------------|---------------------------------|---------------|------------------|----------------|
| | Composition taxable person | Exempt supply | Nil Rated supply | Non GST supply |

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| 1 | 2 | 3 | 4 | 5 |
|--------------------------|---|---|---|---|
| 7A. Inter-State supplies | | | | |
| 7B. Intra-state supplies | | | | |

8. ISD credit received

| GSTIN of ISD | ISD Document Details | | ISD Credit received | | | | Amount of eligible ITC | | | |
|----------------------------|----------------------|------|---------------------|-------------|--------------|------|------------------------|-------------|--------------|------|
| | No. | Date | Integrated Tax | Central Tax | State/UT Tax | Cess | Integrated Tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 8A. ISD Invoice | | | | | | | | | | |
| | | | | | | | | | | |
| 8B. ISD Credit Note | | | | | | | | | | |
| | | | | | | | | | | |

9. TDS and TCS Credit received

| GSTIN of Deductor / GSTIN of e- Commerce Operator | Gross Value | Sales Return | Net Value | Amount | | |
|---|-------------|--------------|-----------|----------------|-------------|-------------------|
| | | | | Integrated Tax | Central Tax | State Tax /UT Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 9A. TDS | | | | | | |
| | | | | | | |
| 9B. TCS | | | | | | |
| | | | | | | |

- **An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.**
- **TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.**
- **The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.**
- **Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.**

- **Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.**
- **Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.**
- **Reporting criteria of HSN will be same as reported in GSTR-1.**

11. Input Tax Credit Reversal / Reclaim

| Description for reversal of ITC | To be added to or reduced from output liability | Amount of ITC | | | |
|---|---|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| A. Information for the current tax period | | | | | |
| (a) Amount in terms of rule 2(2) of ITC Rules | To be added | | | | |
| (b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules | To be added | | | | |
| (c) Amount in terms of rule 7 (1) (m) of ITC Rules | To be added | | | | |
| (d) Amount in terms of rule 8(1) (h) of the ITC Rules | To be added | | | | |
| (e) Amount in terms of rule 7 (2)(a) of ITC Rules | To be added | | | | |
| (f) Amount in terms of rule 7(2)(b) of ITC Rules | To be reduced | | | | |
| (g) On account of amount paid subsequent to reversal of ITC | To be reduced | | | | |
| (h) Any other liability (Specify) | | | | | |
| B. Amendment of information furnished in Table No 11 at S. No A in an earlier return | | | | | |
| Amendment is in respect of information furnished in the Month | | | | | |
| Specify the information you wish to amend (Drop down) | | | | | |

12. Addition and reduction of amount in output tax for mismatch and other reasons

| Description | | Add to or reduce from output liability | Amount | | | |
|-------------|---|---|-------------------|----------------|----------------------|------|
| | | | Integrated Tax | Central Tax | State / UT Tax | CESS |
| 1 | | 2 | 3 | 4 | 5 | 6 |
| (a) | ITC claimed on mismatched/duplication of invoices/debit notes | Add | | | | |
| (b) | Tax liability on mismatched credit notes | Add | | | | |
| (c) | Reclaim on account of rectification of mismatched invoices/debit notes | Reduce | | | | |
| (d) | Reclaim on account of rectification of mismatched credit note | Reduce | | | | |
| (e) | Negative tax liability from previous tax periods | Reduce | | | | |
| (f) | Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period | Reduce | | | | |

13. HSN summary of inward supplies

| Sr. No. | HSN | Description | UQC | Total | Total | Total | Amount | | | |
|---------|-----|-------------|-----|-------|-------|-------|--------|--|--|--|
|---------|-----|-------------|-----|-------|-------|-------|--------|--|--|--|

| | | (Optional if HSN is furnished) | | Quantity | value | Taxable Value | Integrated Tax | Central Tax | State/UT Tax | Cess |
|---|---|--------------------------------|---|----------|-------|---------------|----------------|-------------|--------------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |



GSTR-2 – DETAILS OF INWARD SUPPLIES

- Relates to the inward supplies and credit/debit notes issued or received in relation to inward supplies
- All regular taxpayers, UID holders, TDS recipients (other than an Input Service Distributor, Composition dealer and S. 37-TDS Authority)– have to file this statement
- Auto-populated from the GSTR-1 of supplying taxpayers – facility provided to verify, validate, modify or delete the entries
- Submission within 15th of the succeeding month
- Has to select the nature of inputs – Capital goods and Stock in trade – Ineligibility – including partial ineligibility to be shown in Statement – at the invoice level
- Invoice to be in possession and goods must be received to claim input tax rebate – unclaimed auto-populated invoices to be carried forward to the next tax period

GSTR-2 – DETAILS OF INWARD SUPPLIES

- If goods and/or services are received in more than one lot – becomes eligible after the last lot is received
- Separate table for correction entries, credit notes and debit notes issued or received relating to inward supplies received
- Separate boxes for NIL rated, Exempted, Non GST Inward Supplies
- Separate Table for ISD Credit received
- Separate table for TDS credit received
- Separate table for imports of goods and services

GSTR-2 – DETAILS OF INWARD SUPPLIES

- Every Registered Taxable person including UN bodies and UID cases
- (other than an Input Service Distributor, Composite dealer and 37-TDS Authority)
- Electronically
- Extension of time, by notification for valid and sufficient reason
- Rectification of un matched details along with tax and interest, if any.
- No Rectification after filing return for the month of September following the end of financial year or filing of the relevant annual return, which ever is earlier

GSTR- 2A

PART B

6. ISD credit (including amendments thereof) received

| GSTIN of ISD | ISD document details | | ITC amount involved | | | |
|---------------------------------|----------------------|------|---------------------|-------------|------------------|------|
| | No. | Date | Integrated Tax | Central Tax | State/ UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| ISD Invoice –eligible ITC | | | | | | |
| ISD Invoice –ineligible ITC | | | | | | |
| ISD Credit note –eligible ITC | | | | | | |
| ISD Credit note –ineligible ITC | | | | | | |

PART- C

7. TDS and TCS Credit (including amendments thereof) received

| GSTIN of Deductor / GSTIN of e- Commerce Operator | Amount received / Gross Value | Sales Return | Net Value | Amount | | |
|---|--|--------------|-----------|-------------------|-------------|-------------------|
| | | | | Integrated Tax | Central Tax | State Tax /UT Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 7A. TDS | | | | | | |
| | | | | | | |
| | | | | | | |
| 7B. TCS | | | | | | |
| | | | | | | |
| | | | | | | |

The image features a blue gradient background with white circuit-like lines in the corners. These lines consist of straight paths that branch out and terminate in small circles, resembling a stylized PCB or network diagram. The lines are positioned in the top-left, top-right, bottom-left, and bottom-right corners, framing the central text.

GSTR- 2A

Form GSTR-3
[See Rule -----]

Monthly return

| | | | | |
|-------|--|--|--|--|
| Year | | | | |
| Month | | | | |

| | | | | | | | | | | | | | | | | | | | |
|----|-------|-------------------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | Auto Populated | | | | | | | | | | | | | | | | |
| | (b) | Trade name, if any | Auto Populated | | | | | | | | | | | | | | | | |

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

| Rate | Taxable Value | Amount of Tax | |
|---|---------------|----------------|------|
| | | Integrated Tax | CESS |
| 1 | 2 | 3 | 4 |
| A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise] | | | |
| | | | |
| B. Supplies attracting reverse charge-Tax payable by recipient of supply | | | |
| | | | |
| C. Zero rated supply made with payment of Integrated Tax | | | |
| | | | |
| D. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise] | | | |
| GSTIN of e-commerce operator | | | |
| | | | |

4.2 Intra-State supplies (Net supply for the month)

| Rate | Taxable Value | Amount of Tax | | |
|---|---------------|---------------|---------------|------|
| | | Central Tax | State /UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 |
| A. Taxable supplies (other than reverse charge) [Tax Rate wise] | | | | |
| | | | | |
| B. Supplies attracting reverse charge- Tax payable by the recipient of supply | | | | |
| | | | | |
| C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise] | | | | |
| GSTIN of e-commerce operator | | | | |
| | | | | |

4.3 Tax effect of amendments made in respect of outward supplies

| Rate | Net differential value | Amount of Tax | | | |
|---|------------------------|----------------|-------------|--------------|------|
| | | Integrated tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State supplies | | | | | |
| A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise] | | | | | |
| | | | | | |
| B Zero rated supply made with payment of Integrated Tax [Rate wise] | | | | | |
| | | | | | |
| C Out of the Supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS | | | | | |
| | | | | | |
| (II) Intra-state supplies | | | | | |
| A Taxable supplies (other than reverse charge) [Rate wise] | | | | | |
| | | | | | |
| B Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS | | | | | |
| | | | | | |

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

| Rate of tax | Taxable Value | Amount of tax | | | |
|--|---------------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State inward supplies [Rate Wise] | | | | | |
| | | | | | |
| (II) Intra-State inward supplies [Rate Wise] | | | | | |
| | | | | | |

5B. Tax effect of amendments in respect of supplies attracting reverse charge

| Rate of tax | Differential Taxable Value | Amount of tax | | | |
|--|----------------------------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State inward supplies (Rate Wise) | | | | | |
| | | | | | |
| (II) Intra-State inward supplies (Rate Wise) | | | | | |
| | | | | | |

7. Addition and reduction of amount in output tax for mismatch and other reasons

| Description | | Add to or reduce from output liability | Amount | | | |
|-------------|---|--|----------------|-------------|----------------|------|
| | | | Integrated tax | Central tax | State / UT tax | CESS |
| 1 | | 2 | 3 | 4 | 5 | 6 |
| (a) | ITC claimed on mismatched/duplication of invoices/debit notes | Add | | | | |
| (b) | Tax liability on mismatched credit notes | Add | | | | |
| (c) | Reclaim on rectification of mismatched invoices/Debit Notes | Reduce | | | | |
| (d) | Reclaim on rectification of mismatch credit note | Reduce | | | | |
| (e) | Negative tax liability from previous tax periods | Reduce | | | | |
| (f) | Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period | Reduce | | | | |
| (g) | Input Tax credit reversal/reclaim | Add/Reduce | | | | |

8. Total tax liability

| Rate of Tax | Taxable value | Amount of tax | | | |
|--|---------------|----------------|-------------|--------------|------|
| | | Integrated tax | Central tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 8A. On outward supplies | | | | | |
| | | | | | |
| 8B. On inward supplies attracting reverse charge | | | | | |
| | | | | | |
| 8C. On account of Input Tax Credit Reversal/reclaim | | | | | |
| | | | | | |
| 8D. On account of mismatch/ rectification /other reasons | | | | | |
| | | | | | |

9. Credit of TDS and TCS

| | | Amount | | |
|-----|-----|----------------|-------------|---------------|
| | | Integrated tax | Central tax | State/ UT Tax |
| 1 | | 2 | 3 | 4 |
| (a) | TDS | | | |
| (b) | TCS | | | |

10. Interest liability (Interest as on)

| On account of | Output liability on mismatch | ITC claimed on mismatched invoice | On account of other ITC reversal | Undue excess claims or excess reduction [refer sec 50(3)] | Credit of interest on rectification of mismatch | Interest liability carry forward | Delay in payment of tax | Total interest liability |
|--------------------|------------------------------|-----------------------------------|----------------------------------|---|---|----------------------------------|-------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |
| (a) Integrated Tax | | | | | | | | |
| (b) Central Tax | | | | | | | | |
| (c) State/UT Tax | | | | | | | | |
| (d) Cess | | | | | | | | |

11. Late Fee

| On account of | Central Tax | State/UT tax |
|---------------|-------------|--------------|
| 1 | 2 | 3 |
| Late fee | | |

Part B

12. Tax payable and paid

| Description | Tax payable | Paid in cash | Paid through ITC | | | | Tax Paid |
|--------------------|-------------|--------------|------------------|-------------|--------------|------|----------|
| | | | Integrated Tax | Central Tax | State/UT Tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| (a) Integrated Tax | | | | | | | |
| (b) Central Tax | | | | | | | |
| (c) State/UT Tax | | | | | | | |
| (d) Cess | | | | | | | |

13. Interest, Late Fee and any other amount (other than tax) payable and paid

| Description | Amount payable | Amount Paid |
|----------------------------|----------------|-------------|
| 1 | 2 | 3 |
| (I) Interest on account of | | |
| (a) Integrated tax | | |
| (b) Central Tax | | |
| (c) State/UT Tax | | |
| (d) Cess | | |
| Late fee | | |
| (a) Central tax | | |
| (b) State/UT tax | | |

14. Refund claimed from Electronic cash ledger

| Description | Tax | Interest | Penalty | Fee | Other | Debit Entry Nos. |
|----------------------------------|-----|----------|---------|-----|-------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (a) Integrated tax | | | | | | |
| (b) Central Tax | | | | | | |
| (c) State/UT Tax | | | | | | |
| (d) Cess | | | | | | |
| Bank Account Details (Drop Down) | | | | | | |

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

| Description | Tax paid in cash | Tax paid through ITC | | | | Interest | Late fee |
|--------------------|------------------|----------------------|-------------|--------------|------|----------|----------|
| | | Integrated tax | Central Tax | State/UT Tax | Cess | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| (a) Integrated tax | | | | | | | |
| (b) Central Tax | | | | | | | |
| (c) State/UT Tax | | | | | | | |
| (d) Cess | | | | | | | |

- **GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.**
- **Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.**
- **Part A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.**
- **Part B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.**
- **Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.**

- **Table 4.1 will not include zero rated supplies made without payment of taxes.**
- **Table 4.3 will not include amendments of supplies originally made under reverse charge basis.**
- **Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.**
- **Utilization of input tax credit should be made in accordance with the provisions of section 49.**
- **GSTR-3 filed without discharging complete liability will not be treated as valid return.**
- **If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.**
- **Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.**
- **Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.**

GSTR-3 – MONTHLY RETURN

- Consolidation of the entire transaction details of the month – to be auto-populated from GSTR-1 and GSTR-2 already filed
- To be filed within 20th of the succeeding month – late fee for delayed filing
- To be filed by all regular taxpayers - even when there is no transaction
- Payment to be made earlier to get credit in the Cash Ledgers – so that the same can be debited to make payment of tax for the returns
- ITC Ledger will have the credit of all claimed Input Tax Credits and Cash Ledger will have credits of TDS received
- Refund can be claimed in case of Exporters and Inverted Duty (GST) Structure cases.
- No revised returns

GSTR-3 – MONTHLY RETURN

- Autopopulated Items
 - Taxpayer Identity details
 - Details of Inward Supplies and outward supplies, revisions of invoices, credit and debit notes, TDS credits, ITC received, Output tax, ITC reversal on mismatched invoices,
- To be filled
 - ITC Reversal on account of adjustments
 - Debit entries from Cash Ledger and ITC ledger
 - Options relating to Refund claims
- Treated as a non-filer if GSTR-3 is not filed but both GSTR-1 and GSTR-2 are filed
- Return would be treated as Invalid if short payment is made

- 40. Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration. (FIRST RETURN)

- **41. Claim of input tax credit and provisional acceptance thereof**

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.

(2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.

Matching, reversal and reclaim of input tax credit

- (1) The details of every inward supply furnished by a registered person (hereafter in this section referred to as the “recipient”) for a tax period shall, in such manner and within such time as may be prescribed, be matched—
 - (a) with the corresponding details of outward supply furnished by the corresponding registered person (hereafter in this section referred to as the “supplier”) in his valid return for the same tax period or any preceding tax period;
 - (b) with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him; and
 - (c) for duplication of claims of input tax credit.

- (2) The claim of input tax credit in respect of invoices or debit notes relating to inward supply that match with the details of corresponding outward supply or with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him shall be finally accepted and such acceptance shall be communicated, in such manner as may be prescribed, to the recipient.
- (3) the discrepancy shall be communicated to both such persons in such manner as may be prescribed
- (4) The duplication of claims of input tax credit shall be communicated to the recipient in such manner as may be prescribed.
- (5) If not rectified by the supplier in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the recipient, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.
- ...6 to 10

SEC 43 - MATCHING, REVERSAL AND RECLAIM OF REDUCTION IN OUTPUT TAX LIABILITY.

- (1) The details of every credit note relating to outward supply furnished by a registered person (hereafter in this section referred to as the “supplier”) for a tax period shall, in such manner and within such time as may be prescribed, be matched—
– (a) with the corresponding reduction in the claim for input tax credit by the corresponding registered person (hereafter in this section referred to as the “recipient”) in his valid return for the same tax period or any subsequent tax period; and (b) for duplication of claims for reduction in output tax liability
- (2) The claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated, in such manner as may be prescribed, to the supplier.
-3 10.....

MATCHING, REVERSAL AND RECLAIM OF ITC

- Details of Inward supplies matched with corresponding details of outward supplies furnished,
- Details of unmatched including Excess/Duplication) will be communicated to both supplier & Recipient ,
- Unmatched not rectified by the supplier, shall be added to the output tax liability of the recipient.
- The recipient shall be eligible to reduce, from his output tax liability, amount added, if the supplier declares such details of the invoice and/or debit note in his valid return
- Interest is payable on added amount/ once it is reduced, it will be refunded to the recipient by crediting it to electronic cash ledger

MATCHING, REVERSAL AND RECLAIM OF REDUCTION IN OUTPUT TAX LIABILITY

- Details of every credit note relating to outward supply, matched with corresponding reduction in the claim for ITC by the recipient for the same tax period or any subsequent tax period, and for duplication of claims for reduction in output tax liability.
- Claims of reduction in output tax liability will be communicated, which matches with corresponding reduction in the claim of ITC by recipient,
- Discrepancy will be communicated to both
- Unmatched not rectified by the recipient, shall be added to the output tax liability of the supplier
- The supplier shall be eligible to reduce, from his output tax liability, amount added, if the recipient declares such details of the credit note in his valid return
- Interest is payable on added amount/ once it is reduced, it will be refunded to supplier by crediting it to electronic cash ledger

MATCHING OF CLAIM OF INPUT TAX CREDIT

- The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in **FORM GSTR-3**
- (a) GSTIN of the supplier;
- (b) GSTIN of the recipient;
- (c) Invoice/ or debit note number;
- (d) Invoice/ or debit note date;
- (e) taxable value; and
- (f) tax amount:

MIS 1 /2/3

SEC. 44 - ANNUAL RETURN.

- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an **annual return** for every financial year electronically in such form and manner as may be **prescribed on or before the thirty-first day of December** following the end of such financial year.
- (2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

- 45. Final return ...
- 46. Notice to return defaulters
- 47. Levy of late fee
- 48. Goods and services tax practitioners

GSTR-4 – RETURN OF COMPOSITION DEALER

- To be filed quarterly
- Invoice details auto-populated from
 - RD inward supplies – from GSTR-1 of counterparties
- Details to be furnished
 - URD inward supplies
 - Import of goods and/or services
- Summary details
 - Outward supplies made
 - Non-GST Supplies
 - Exports
- Tax payable is auto-calculated and the same is paid from the Cash Ledger by debiting it,

9. TDS Credit received

| GSTIN of Deductor | Gross Value | Amount | |
|-------------------|-------------|-------------|--------------|
| | | Central Tax | State/UT Tax |
| 1 | 2 | 3 | 4 |
| | | | |
| | | | |

10. Tax payable and paid

| Description | Tax amount payable | Pay tax amount |
|--------------------|--------------------|----------------|
| 1 | 2 | 3 |
| (a) Integrated Tax | | |
| (b) Central Tax | | |
| (c) State/UT Tax | | |
| (d) Cess | | |

11. Interest, Late Fee payable and paid

| Description | Amount payable | Amount Paid |
|------------------------|----------------|-------------|
| 1 | 2 | 3 |
| Interest on account of | | |
| (a) Integrated tax | | |
| (b) Central Tax | | |
| (c) State/UT Tax | | |
| (d) Cess | | |
| (II) Late fee | | |
| (a) Central tax | | |
| (b) State/UT tax | | |

12. Refund claimed from Electronic cash ledger

| Description | Tax | Interest | Penalty | Fee | Other | Debit Entry Nos. |
|----------------------------------|-----|----------|---------|-----|-------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (a) Integrated tax | | | | | | |
| (b) Central Tax | | | | | | |
| (c) State/UT Tax | | | | | | |
| (d) Cess | | | | | | |
| Bank Account Details (Drop Down) | | | | | | |

13. Debit entries in cash ledger for tax /interest payment [to be populated after payment of tax and submissions of return]

| Description | Tax paid in cash | Interest | Late fee |
|--------------------|------------------|----------|----------|
| 1 | 2 | 3 | 4 |
| (a) Integrated tax | | | |
| (b) Central Tax | | | |
| (c) State/UT Tax | | | |
| (d) Cess | | | |

- **The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant tax period.**
- **Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table**
- **This information would be required to be submitted by the taxpayers only in the first year and should be auto-populated in subsequent years.**
- **Table 4 to capture information related to inward supplies, rate-wise:**
 - (i) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5;**
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;**
 - (iii) Table 4C to capture supplies from unregistered supplier;**
 - (iv) Table 4D to capture import of service;**
 - (v) Tax recipient to have the option to accept invoices auto populated/ add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and**
 - (vi) Place of Supply (PoS) only if the same is different from the location of the recipient.**

- **Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (PoS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit /credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit /credit note shall be mentioned in the first three columns of this Table,**
- **Table 6 to capture details of outward supplies including advance and net of goods returned during the current taxperiod.**
- **Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.**
- **Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8.**
- **TDS credit would be auto-populated in a Table 9.**

GSTR-5 – RETURN OF A NON-RESIDENT FOREIGN TAXPAYER

- **To be filed after the expiry of registration**
- **Goods Imported, Outward Supplies**
- **ITC availed on inputs and inward services**
- **Closing Stock details of goods needs to be furnished**
- **For the earlier tax periods GSTR-1, GSTR-2, GSTR-3 to be filed**

GSTR-6 - RETURN OF ISD

- Invoice wise details to be provided for the Input tax claim – auto-populated from GSTR-1 of counterparties
- To be filed by 13th of the succeeding month
- Details of distribution of Input Service Distribution
- ISD Ledger part of the return

GSTR-7 - TDS RETURN

- TDS Authority must file within 10th of the succeeding month of the month in which TDS is done
- Debit the Cash Ledger of the TDS Authority and make payment for the return
- TDS Authority to generate TDS certificates and issue the TDS Certificates to the persons from whom TDS is made
- Auto-populated as TDS payment in the ledger of supplier

GSTR-8 - ANNUAL RETURN

Who has to file: Taxable person, other than input service provider, TDS authority, Casual Taxable person, Non Resident taxable person,

- Not consolidation of monthly returns but is based on the annual financial statements of the assessee
- Reconciliation of consolidated monthly turnovers with the annual financial statements – to be done
- Audit report must be filed in cases where applicable
- Last date – 31st of December, following the close of the Financial Year
- Details of expenses and other incomes to be provided
- Details of goods with HSN must be provided with description of the commodity or services
- Only used for the following purposes
 - As a reconciliation statement between GST Accounts and the Financial Accounts
 - To collect annual information including final financial statements, audited accounts statements etc.
 - Used to identify risk cases.

STEPS IN RETURN FILING

- File GSTR-1 either directly or through data entry at the GST Common Portal or through TRP / FC
- File GSTR-2 either directly or through data entry at the GST Common Portal or through TRP / FC, after making necessary changes
- Modify GSTR-1 and GSTR-2 for any adjustment entries
- TDS amounts auto-populated shall be accepted to populate the cash ledger
- GSTR-3 is shown to the assessee – makes payment act wise by a common challan in a way such that the Cash Ledger is auto-populated by 20th of the next month
- File GSTR-3 and collect acknowledgement
- Make modifications, credit notes and debit notes to make adjustments as there is no revision of returns
- Get accounts audited, if required, make a reconciliation statement
- File the Annual Return

POINTS TO PONDER

- **Taxpayers having multiple registrations in a State have to file separate returns for each registration**
- **All returns have to be filed online only**
- **Annual Returns are based on financial statements and not just the total of the tax periods**
- **Common returns under CGST, IGST and SGST Acts**
- **No revised returns**

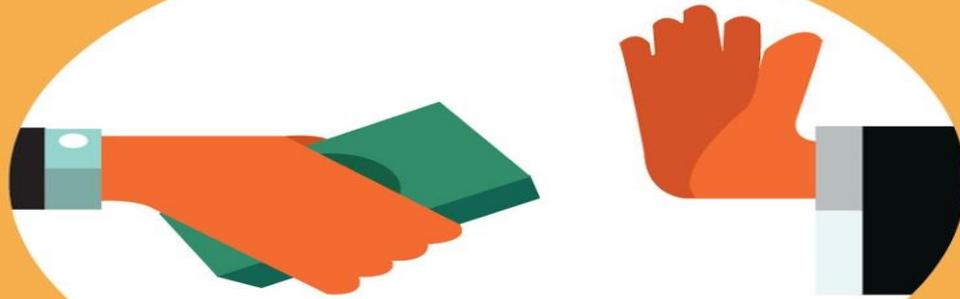
POINTS TO PONDER

- Due Date for payment of Tax is the last date on which he is required to furnish such return.
- **A return furnished without payment of full tax due as per such return shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person.**
- NIL Return Mandatory to file.
- Monthly TDS Return to be filed for the month in which deduction is made
- Every taxable person shall be entitled to take credit of input tax, as self-assessed, in his return

POINTS TO PONDER

- Non-filing of returns leads to assessment of tax, penalties and even cancellation of registration
- Short filing – accepted but the returns filed will not be treated as a valid return and will not be used for matching of the input tax credit
- Late filing allowed but with late fees and the matching will be considered only after the filing of returns
- ITC allowed provisionally as claimed in the return –mismatch – notice issued to both parties – correction has to be made in the statement to be filed next to next month – if mismatch persists in the second month – ITC allowed provisionally will be reversed and tax shall be demanded from the person claiming ITC.

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