

# GST Returns – Part 2



## **GST Returns:**

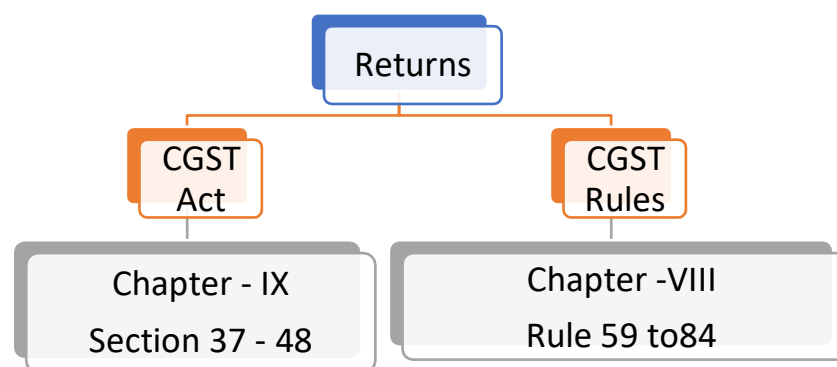
### **1. Features of Tax Returns under GST Laws–**

- Based on transactions – Invoicebased
- Designed for system based matching of Input Tax Credit and other details (import,export)
- Auto-population from details of outwardsupplies
- Auto-reversal of ITC in case of mismatch
- Concepts of ledgers – cash, ITC andliability
- No revised returns – changes through amendments to originaldetails

### **2. Return Filing Options–**

Sl. No	Return filing mechanism
1	GSTN Portal ( <a href="http://www.gst.gov.in">www.gst.gov.in</a> )
2	GST Suvidha Providers (ASP & GSP)
3	Through facilitation centres
4	Through GST Practitioners

### **3. Provisions of GST Law on Return filing–**

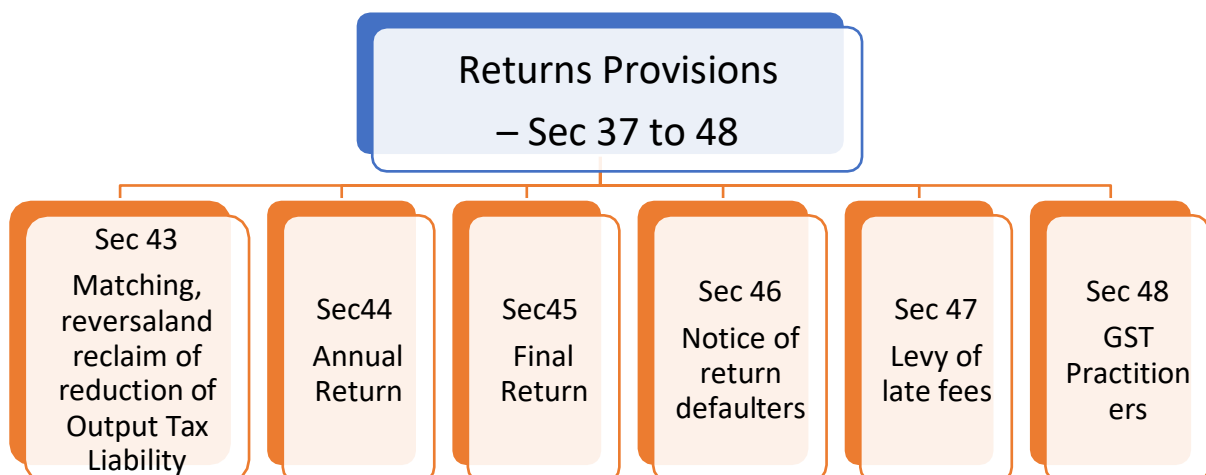
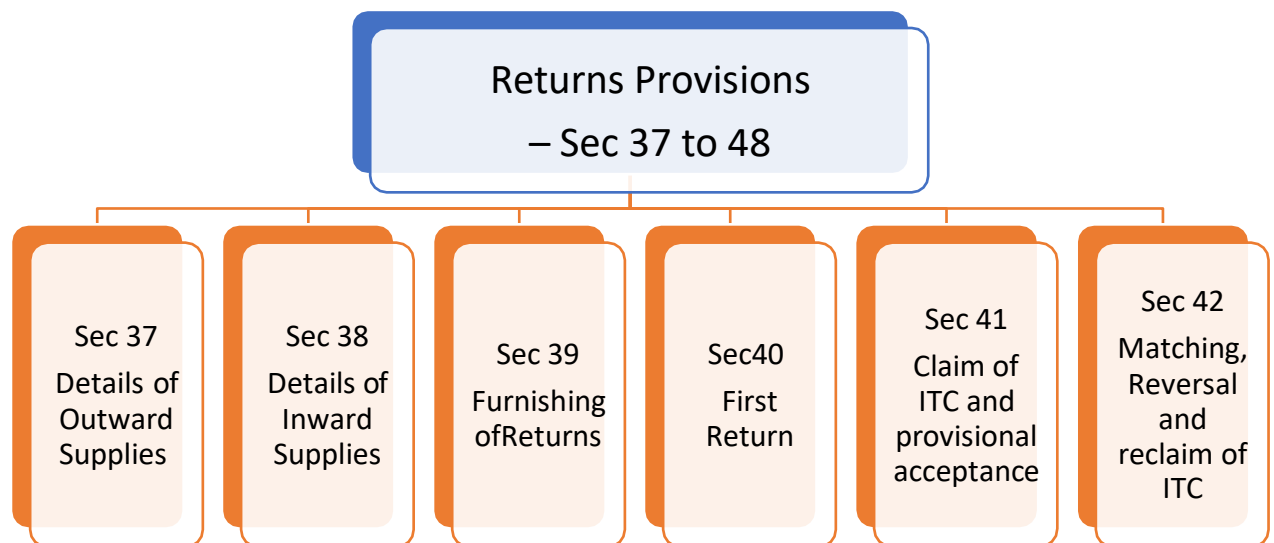


**4. GST return Snapshot -**

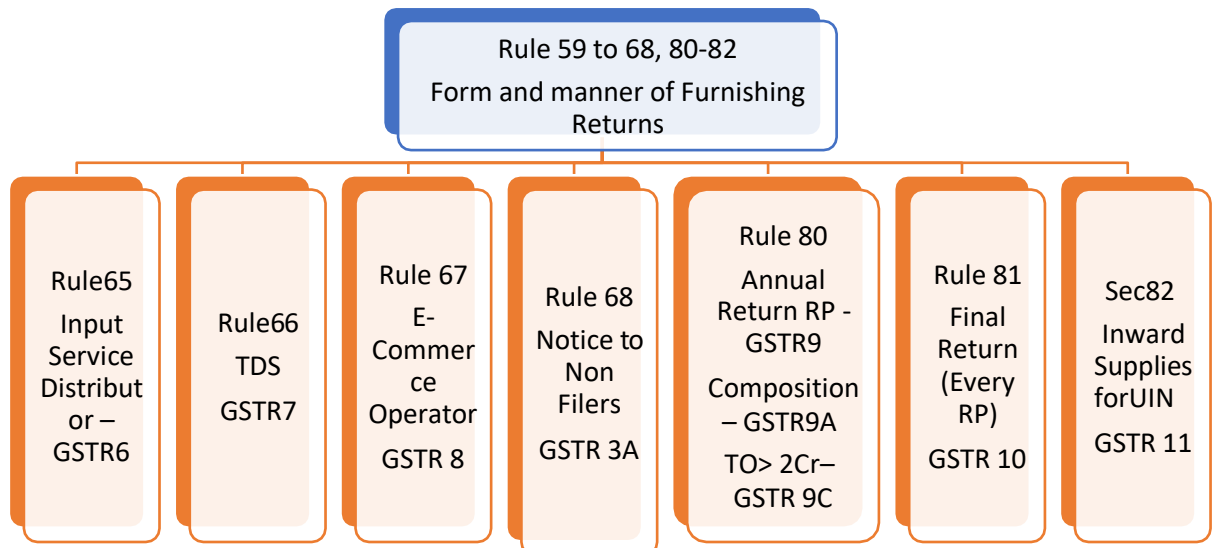
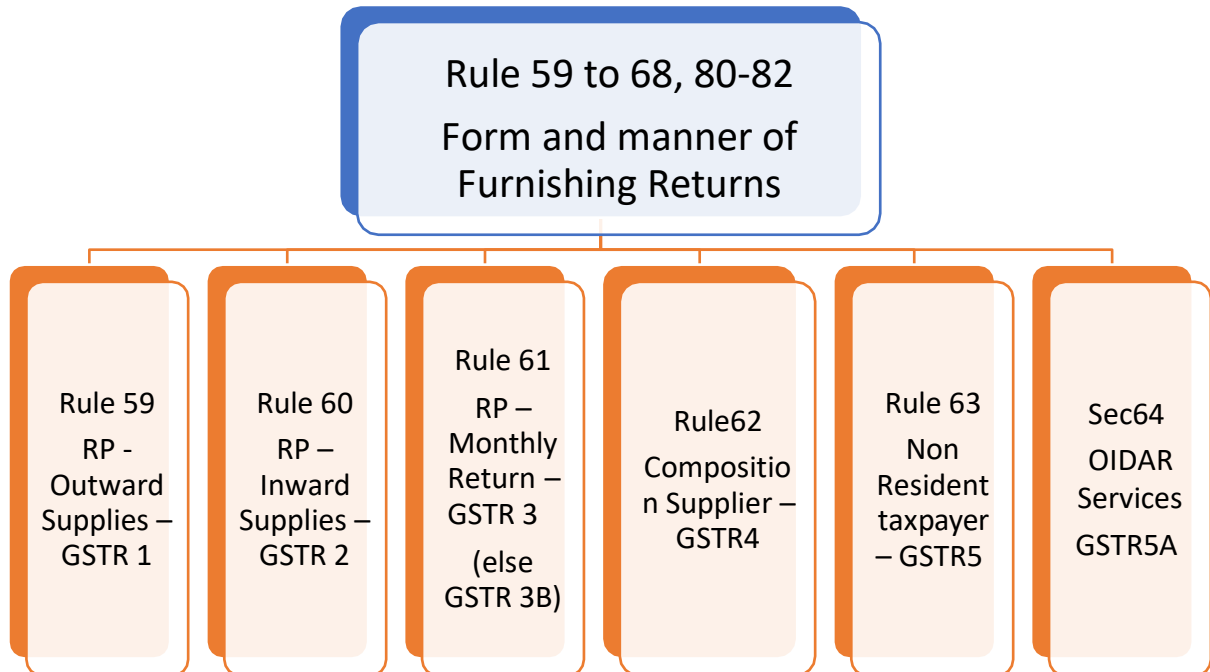
<b>Return Form</b>	<b>Particulars</b>	<b>Frequency</b>	<b>Due Date</b>
GSTR-1	Details of outward supplies of taxable goods and/or services affected	Monthly	11th* of the next month wef October 2018. *Previously, the due date was 10th
GSTR-2 Suspended	Details of inward supplies claiming the input tax credit.	Monthly	15th of the next month
GSTR-3 Suspended	Monthly return 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 taxpayer	Monthly	20th of the next month
CMP-08**	Return for a taxpayer registered under the composition levy	Quarterly	18th of the month succeeding quarter
GSTR-5	Return for a Non-Resident foreign taxable person	Monthly	20th of the next month
GSTR-6	Return for an Input Service Distributor	Monthly	13th of the next month
GSTR-7	Return for authorities deducting tax at source.	Monthly	10th of the next month
GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected	Monthly	10th of the next month
GSTR-9	Annual Return for a Normal Taxpayer	Annually	31st December of next financial year*
GSTR-9A	Annual Return a taxpayer registered under the composition levy anytime during the year	Annually	31st December of next financial year*

GSTR-10	Final Return	On cancellation/ surrender	Within 3 months of date of cancellation or 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

### 5. Summary of CGST Act for filing of Returns–



## 6. Summary of CGST Rules for filing of Returns–



## **7. GSTR 3B-**

As per Section 39, read with Rule 61 of the CGST Rules, 2017, GSTR-3B is required to be furnished by Every registered person other than:

i)	ISD
ii)	Non-Resident taxable person,
iii)	Composition Supplier
iv)	Person liable to deduct tax at source u/s 51
v)	E-commerce Operator Liable to deduct tax at Source u/s 52
vi)	Supplier of OIDAR services located in non-taxable territory supplying services to non-taxable online recipient.

**Form GSTR-3B is to be filed by a taxable person for submitting the provisional assessment of the tax liability.**

### **Key definitions -**

- As per Section 2(119) “taxable supply” means a supply of goods or services or both which is leviable to tax under this Act;
  - The transaction must involve either goods or services, or both of them;
  - Such goods or services should not be specified under Schedule III (neither a supply of goods nor a supply of services);
  - The transaction should fall within the meaning of ‘supply’ in terms of Section 7 of the CGST Act;
  - The supply should be leviable to GST – i.e., it should not be covered within the meaning of ‘non-taxable supply’ as defined under Section 2(78) – i.e., alcoholic liquor for human consumption. This implies that supplies enjoying a full exemption from tax by way of an exemption notification would also be treated as taxable supplies.
- As per Section 2(83) “outward supply” in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business;
- As per Section 7(1) of CGST Act the expression “supply” includes—
  - all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
  - import of services for a consideration whether or not in the course or furtherance of business;

- the activities specified in Schedule I, made or agreed to be made without a consideration;and
- the activities to be treated as supply of goods or supply of services as referred to in ScheduleII.

**Zero Rated Supply-Defined under Section 16 of IGST Act**

- ZeroratedsupplymeansanyofthefollowingsuppliesofgoodsorservicesZerorated or both, namely:—
  - export of goods or services or both;or
  - supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit

- **ExemptedSupply-**

“exempt supply” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;

Remarks:

The meaning of exempt supply is like the meaning assigned to it under the UTGST law with the exception that supplies that are partly exempted from tax under this Act will not be considered as ‘exempt supply’. On the contrary, partially exempted supplies would be considered as ‘exempt supplies’ under the UTGST Act.

Exempt supplies comprise the following 3 types of supplies:

- (a) Supplies taxable at a ‘NIL’ rate of tax;
- (b) Supplies that are wholly or partially (only under UTGST) exempted from CGST or IGST, by way of a notification;
- (c) Non-taxable supplies as defined under Section 2(78)—supplies that are not taxable under the Act (viz. alcoholic liquor for human consumption.)

**Nil Rated**

No tax will be imposed on items like fresh meat, fish chicken, eggs, milk, butter milk, curd, natural honey, fresh fruits and vegetables, flour, besan, bread, prasad, salt, bindi, Sindoor, stamps, judicial papers, printed books, newspapers, bangles, handloom etc.

**Inward Supplies liable to Reverse Charge –****a) Purchase from Unregistered Suppliers - Section 9 (4) of CGST Act**

Notification No.8/2017-Central Tax (Rate) -aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

**b) Services and goods covered under reverse charge - Section 9(3) of CGST Act**

Services provided by GTA, Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly, Services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate; etc.

**Filing of GSTR 3B through SMS -**

Step	SMS to 14409	Receive from VD-GSTIND
Initiate Nil Filing	NIL<space>3B<space>GSTIN<space>Tax period Ex. NIL 3B 09XXXXXXXXXXXXZC 052020	<a href="#">123456</a> is the CODE for Nil filing of GSTR3B for <a href="#">09XXXXXXXXXXXXZC</a> for period <a href="#">052020</a> . Code validity 30 min.
Confirming Nil Filing	CNF <space>3B<space>Code Ex. CNF 3B 123456	Your, <a href="#">09XXXXXXXXXXXXZC</a> , GSTR3B for <a href="#">052020</a> is filed successfully and acknowledged vide ARN is <a href="#">AA070219000384</a> . Please use this ARN to track the status of your return.
For Help, anytime	HELP<Space>3B Ex. Help 3B	To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020 To confirm Nil filing: CNF 3B CODE More details <a href="http://www.gst.gov.in">www.gst.gov.in</a>

**8. Returns to be filed by Composition TaxPayers****GSTR-4A**

Similar to the GSTR-2A above, GSTR-4A is generated quarterly for composition scheme taxpayers. It has the details of the inward supplies as reported by suppliers in GSTR-1.

**GSTR-4**

With the auto-populated details of GSTR-4A, the taxpayer can furnish all his outward supplies here. The form has to be filed Annually. It also contains the details of tax payable and payment of tax.

**GSTR-9A**

This is the annual return for all composition tax payers. It has to be filed by 31<sup>st</sup> December of the coming financial year and includes all the quarterly returns filed by the composition tax payer.



**9. Returns to be filed by Foreign Non-Resident Taxpayer****GSTR-5**

This is a detailed form containing the particulars of outward supplies, imports, tax paid, input tax availed and remaining stock. This has to be filed monthly within 20<sup>th</sup> of the next month or if the registration is given up, then within 7 days of such surrender or expiry of registration.

**10. Returns to be filed by an Input Service Distributor****GSTR-6A**

This form will be generated by 11<sup>th</sup> of next month after the suppliers have filed their GSTR-1 on 10<sup>th</sup> of the next month. It will be auto-populated with the details of inward supplier made to them. It has to be filed on a monthly basis by the ISD.

**GSTR-6**

Once the details are confirmed or corrected by the ISD, then GSTR-6 will be generated. It has to be filed by the ISD by 13<sup>th</sup> of the next month. This is also a monthly filing.

**11. Returns to be filed by a Tax Deductor:****GSTR-7**

Details of the tax deductions made during the month has to be furnished here. The due date is 10<sup>th</sup> of the next month.

**GSTR-7A**

This is a TDS certificate, which is auto-generated upon filing the GSTR-7 by the tax Deductor. It will be available for the assesseees to download and keep record of. It will contain details of the tax deducted and the total amount of payment made.

**12. Return to be filed by an E-CommerceOperator****GSTR-8**

This return shall contain all the supplies made by the E-Commerce seller and the amount of tax collected as well. It has to be filed by 10<sup>th</sup> of the next month.

For those assesseees whose annual turnover exceeds INR 1 Crore, then a reconciliation statement in **Form GSTR-9B** has to be filed by 31<sup>st</sup> December of the next fiscal year. It has to be filed annually and is basically an audited annual accounts, duly certified by competent authority.

Where the assessee is a Government body or a United Nations Body, then a monthly **Form GSTR-11** has to be filed by 28<sup>th</sup> of the next month. These bodies have a UIN (Unique Identification Number) and hence will be required to furnish the details of inward supplies.

Where a taxable person's registration has been surrendered or cancelled, then a **final return** in **Form GSTR-10** has to be filed within 3 months of such cancellation or registration. It will declare the input tax credit and capital goods held by the taxpayer, tax payable and paid at such time.

The Government has automated all the forms together by bringing the same details on a real time basis in front of the taxpayers. The step, which is of paramount importance, is Step No. 1, i.e. FORM GSTR-1. It will form the basis of all further activities.

Any shortcomings or short filings of information in the details provided by the suppliers can be rectified, changed or deleted by the recipients in ample period of time. It is a seamless process that matches all information together to get the final credit figures and tax payable, if any.

The payment challans are also a very crucial part of all the filing process. Without them, it is not possible to clear tax payments and dues in due course of time and also claim credit.

1. PMT-1: An online tax liability register arising out of return or non-return related liabilities of the taxpayer.
2. PMT-2: Credit balance online as in GSTN
3. PMT-2A: Re-credit addition to the GSTN balance of a taxpayer
4. PMT-3: Online cash ledger

**Note:** The above forms are maintained free of cost by the GSTN for each taxpayer. It can be accessed anytime through a User ID and Password, 24X7.

5. PMT-4: Challan for payment of GST
6. PMT-5: Payment register for unregistered taxpayers
7. PMT-6: Application for claiming missing credit

Where it is found that there is an excess credit available in the account of a taxpayer, then the taxpayer has an option to claim refund of such excess credit within prescribed time. The refund application forms are different for the State and Central Governments.

## **FAQ on GST Returns -**

### **FAQs > Form GSTR-3B**

#### **1. What is Form GSTR-3B?**

Form GSTR-3B is a simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities. A normal taxpayer is required to file Form GSTR-3B returns for every tax period.

#### **2. Who needs to file Form GSTR-3B?**

All normal taxpayers and casual taxpayers are required to file Form GSTR-3B.

#### **3. Where can I file Form GSTR-3B?**

Form GSTR-3B can be filed from the returns section of the GST Portal. In the post login mode, you can access it by going to Services > Returns > Returns Dashboard. After selecting the financial year and tax period, Form GSTR-3B, (if applicable), in the given period will be displayed.

#### **4. By when do I need to file Form GSTR-3B?**

Specified due date for filing of Form GSTR-3B is 20th day of the month following the month (tax period) for which the return pertains. However, due date for filing of Form GSTR-3B can be extended by Government through notification.

## **5. Is filing of Form GSTR-3B mandatory even if there is no business in the particular tax period?**

Filing of Form GSTR-3B is mandatory for all normal and casual taxpayers, even if there is no business in that particular tax period.

### **Filing Nil Form GSTR-3B**

## **6. What is Form GSTR-3B Nil Return and when it can be filed?**

Form GSTR-3B can be filed as nil return when there are no transactions as well as liability to be reported and paid in that return for that particular tax period. Nil return can be filed by you if you have not made any outward supply and have not received any Goods/Services and do not have any tax liability.

For example, if your answer any of below questions is in affirmative, your return will not be a nil return.

1. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period?
2. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders?
3. Do you have any claim/reversal of Input tax credit (ITC) on purchase of goods or receipt of services?
4. Have you received any nil rated, exempt or non-GST supplies during this tax period?
5. Do you have any interest or late fee (including carry forward late-fee) liability to be paid?
6. Do you have any tax liability due to Form GST TRAN-1?
7. Any other liability which is liable to be paid by you while filing your return?

## **7. How can I file nil Form GSTR-3B?**

You can file nil Form GSTR-3B by navigating to **Services >Returns >Returns Dashboard**. Select the **Financial Year** and **Returns Filing Period** and click the **GSTR3B** tile.

Select **Yes** for option A '**Do you want to file Nil return?**'. You can file nil Form GSTR-3B by affixing the applicable signature.

### **System computed GSTR-3B (PDF)**

## **8. When will the system computed GSTR-3B (PDF) be generated, based on Form GSTR-1?**

For the taxpayers who have opted to file Form GSTR-1 on monthly frequency, the system computed GSTR-3B (PDF) will be generated and will be available on their GSTR-3B dashboard page after Form GSTR-1 has been filed by them.

This facility at present, has been enabled only for those taxpayers who have opted to file Form GSTR-1 at monthly frequency. This PDF will be available on their Form GSTR-3B dashboard, from tax period of August 2020 onwards, containing the information of Form GSTR-1 filed by them on or after 4th September 2020.

**Note:**

- This facility is available only for monthly filers. It will be made available for quarterly Form GSTR-1 filers in due course of time.
- The PDF generated will contain system computed liabilities of Form GSTR-3B of (Table-3).
- Values mentioned in the system computed PDF for Form GSTR-3B is not final. This PDF has been provided for assistance to taxpayers. These values must be verified by the taxpayer before filing Form GSTR-3B.

**9. What is the significance of system computed Form GSTR-3B(PDF)?**

System computed Form GSTR-3B (PDF) has been provided to taxpayers for:

- Assistance in filing Form GSTR-3B.
- Minimizing errors and mismatch in return filing.
- Improving overall compliance.
- Assistance in long-term reconciliation of Form GSTR-1 and GSTR-3B.

**10. Which details of Form GSTR-3B are computed by GST Portal in “GSTR-3B SYSTEM COMPUTED (PDF)” based on filed Form GSTR-1?**

Following details in tables 3.1 and 3.2 of Form GSTR-3B are computed by GST Portal, based on Form GSTR-1 filed by the respective taxpayer:

Table in Form GSTR-3B	Table in Form GSTR-1	
	Table Number	Table Description
<b>Table 3.1 (a) of GSTR-3B</b>	4A	Taxable outward supplies made to registered persons (other than zero rated supplies)
	4B	Outward supplies made to registered persons attracting tax on reverse charge
	4C	Taxable outward supplies made through e-commerce operator attracting TCS
	5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)
	5B	Taxable outward inter-state supplies made through e-commerce operator attracting TCS (where invoice value is more than Rs. 2.5 lakhs)
	6C	Deemed exports
	7A_1	Taxable outward intra-state supplies made to un-registered persons

	7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)
	9A	Amendments made to invoices declared in previous tax periods in Tables-4 and 5
	9B	Credit/Debit Notes pertaining to invoices declared in Tables-4 and 5
	9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-4 and 5
	10A	Amendment to taxable outward intra-state supplies made to un-registered persons declared in Table-7 in previous tax periods
	10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods
	11_I_A1	Advance amount received in the tax period - Intra-state
	11_I_A2	Advance amount received in the tax period - Inter-state
	11_I_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state
	11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state
	11_II	Amendments to information regarding advances in previous tax periods
<b>Table 3.1 (b) of GSTR-3B</b>	6A	Exports
	6B	Supplies made to SEZ unit or SEZ developer
	9A	Amendments made to invoices declared in previous tax periods in Table-6A, 6B
	9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B
	9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-6A and 6B
<b>Table 3.1 (c) of GSTR-3B</b>	8	Nil rated and exempted supplies (columns 2 and 3)
<b>Table 3.1 (e) of GSTR-3B</b>	8	Non-GST outward supplies (column 4)
<b>Table 3.2 (Supplies made to Unregistered persons)</b>	5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)
	7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)
	9A	Amendments made to invoices declared in previous tax periods in Table-5A
	9B	Credit/Debit Notes pertaining to invoices declared in Table-5A

	9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B
	10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods
	11_I_A2	Advance amount received in the tax period - Inter-state
	11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state
	11_II	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies
	<b>Note:</b> All inter-state advances declared in Table 11 of Form GSTR-1 are being reflected here, irrespective of the fact whether these are received from registered or unregistered person.	
<b>Table 3.2 (Supplies made to Composition taxable persons)</b>	4A	Taxable outward supplies made to registered persons
	4C	Taxable outward supplies made to registered persons through E Commerce Operator attracting TCS
	9A	Amendments made to invoices declared in previous tax periods in Table-4A, 4C
	9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C
	9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B
<b>Table 3.2 (Supplies made to UIN holders)</b>	4A	Taxable outward supplies made to registered persons
	4C	Taxable outward supplies made to registered persons through E Commerce Operator attracting TCS
	9A	Amendments made to invoices declared in previous tax periods in Table-4A, 4C
	9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C
	9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B

### Entering Details in FormGSTR-3B

### Preview & Filing Form GSTR-3B

**18. I have already filed Form GSTR-3B, but now I want to make some modifications. Can I file an amendment?**

Form GSTR-3B once filed cannot be revised. Adjustment, if any, may be done while filing Form GSTR-3B for subsequent period.

### 19. Can I preview Form GSTR-3B before submission?

After adding details in various section of the Form GSTR-3B, scroll down the page and click the **PREVIEW DRAFT** Form GSTR-3B button to preview before making payments.

The summary of Form GSTR-3B will be displayed in a PDF. If it is incorrect, you can edit the information in the relevant section of the form or else you can click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button.

### 20. Can I reset FormGSTR-3B?

No, you cannot reset Form GSTR-3B.

## FAQs > Form GSTR-5

### 1. What is Form GSTR-5?

Form GSTR-5 is a return to be filed by all Non- Resident Taxpayer in case they don't wish to avail ITC (Input Tax Credit) on local procurements. In case, non-resident person wishes to avail ITC on local procurement, it will be required to register as a normal taxpayer and file Form GSTR-1/ 3B as a normal/casual taxpayer.

### 2. By when do I need to file FormGSTR-5?

Non- Resident Taxpayers need to file Form GSTR-5 return for the period for which they have obtained registration within a period of seven days after the date of expiry of registration. In case, registration period is for more than one month, monthly return (s) would be filed by 20th of the month succeeding the tax period and thereafter return for remaining period would be filed within a period of seven days.

### 3. From where can I file FormGSTR-5?

Form GSTR-5 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard**

### 4. Is there any Offline Tool for FormGSTR-5?

No, there is no offline tool for Form GSTR-5

### 5. What are the pre-conditions for filing FormGSTR-5?

Pre-conditions for filing of Form GSTR-5 are:

1. Taxpayer should be registered as Non-Resident taxable person and should have a validGSTIN.
2. Taxpayer should have valid User ID andpassword.

### 6. Is there an Electronic Cash Ledger/ Electronic Credit Ledger/TaxLiability Register available for Non- ResidentTaxpayer?

Yes, Electronic Cash Ledger/ Electronic Credit Ledger/ Tax Liability Register are maintained for Non- Resident Taxpayer also.



**7. Why do I need to click GENERATE GSTR5 SUMMARY button?**

You need to explicitly click on the **GENERATE GSTR5 SUMMARY** button at the bottom of the page to view the auto drafted invoices from the counter party's return.

**8. What happens after Form GSTR-5 is filed?**

After Form GSTR-5 is filed:

- ARN is generated on successful filing of the FormGSTR-5.
- An email is sent to the taxpayer on his registered email id. If taxpayer has provided indigenous mobile number, they will receive an SMS also.

**9. What are the modes of signing Form GSTR-5?**

You can file Form GSTR-5 using EVC.

**10. Can I preview the Form GSTR-5 before submitting?**

Yes, you can preview Form GSTR-5 before submitting on the GST Portal.

**11. When can I claim refund?**

You can claim refund from Electronic Cash Ledger in your last return only. Last return will be decided after considering the extended period of registration.

Refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register have zero liability across all major and minor heads.

**12. Can I claim credit of taxes paid on import of services from outside India?**

Non-resident taxpayer cannot claim credit on taxes paid on import of services from outside India.

**13. Can I make changes in the invoices after submitting FormGSTR-5?**

You cannot make any changes to the invoices/CDN once you submit Form GSTR-5.

**14. What happens when Submit button is clicked?**

Once the Submit button is clicked, it will freeze all the invoices uploaded in Form GSTR-5 for that particular month. You will be not able to upload any further invoices for that month.

**FAQs > Form GSTR-6****1. What is Form GSTR-6?**

Form GSTR-6 is a monthly return to be filed by all the Input Service Distributors (ISD) for distribution of credit (ITC) amongst its units.

**2. Who needs to file Form GSTR-6 and is it mandatory to file this form?**

Only those persons who are registered as Input Service Distributor (ISD) need to file Form GSTR-6. It is a mandatory return, to be filed on monthly basis. A 'Nil' return must be filed in case of no ITC being available for distribution or no ITC is being distributed during the month.

**3. By when do I need to file Form GSTR-6?**

ISD Returns for month M can only be filed on or before the 13<sup>th</sup> of month M+1 or the extended date, if any.

**4. From where can I as a taxpayer file Form GSTR-6?**

Form GSTR-6 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard**.

**5. Form GSTR-6 comprises of which tables?**

Form GSTR-6 comprises of following tables:

**Form GSTR-6 Invoice Details:**

1. Table 3: To enter details of input tax credit received for distribution.
2. Table 6B: To enter details of debit or credit notes received.
3. Table 6A: To make amendments to information furnished in earlier returns in Table 3.
4. Table 6C: To make amendments to debit or credit notes received.

**Form GSTR-6 ITC Distribution:**

5. Table 4: To view details of ITC available and eligible and ineligible ITC distributed.
6. Table 5, 8: To enter details of distribution of input tax credit for ISD invoices and ISD Credit notes.
7. Table 9: To enter details of ITC available and eligible and ineligible ITC distributed.

**6. Can I file my ISD return if my counterparties have not filed Form GSTR-1/5?**

Yes, you can file your Form GSTR-6 return even if your counterparties have not filed their respective Form GSTR-1 or Form GSTR-5.

**7. Is there any Offline Tool for filing Form GSTR-6?**

Yes, there is an offline tool for filing Form GSTR-6.

**8. Is there any late fee in case of delayed filing of Form GSTR-6?**

Yes, there is a late fee prescribed in Law.

**9. Is there an Electronic Credit Ledger available for ISD Registrations?**

No, there is no Electronic Credit Ledger maintained for ISD Registrants, since ISD has to only distribute credit available during a tax period.

**10. As an ISD, am I liable to pay tax on a reverse charge basis? OR Is reverse charge applicable to ISDs?**

No. Reverse charge liability is not applicable for an ISD person.

**11. How do I allocate credit to my other units in the Form GSTR-6?**

Using Table 5 and Table 8 of the Form GSTR-6, both eligible and ineligible ITC can be distributed to the units.

**12. Can I amend the credit allocated to the units in Form GSTR 6 of earlier tax periods? If yes,how?**

You can distribute the credit through ISD invoice and provide the details in Table 5 and Table 8 of the Form GSTR-6, indicating both eligible and ineligible distribution to the units.

**13. Can the date of filing of Form GSTR-6 be extended?**

Yes, date of filing of Form GSTR-6 can be extended by Government through notification.

**14. What are the pre-conditions for filing FormGSTR-6?**

Pre-conditions for filing of Form GSTR-6 are:

- Recipient should be Registered as an ISD and should have an activeGSTIN.
- Recipient should have valid login credentials (i.e., User ID andpassword).
- Recipient should have valid and non-expired/ unrevoked Digital Signature Certificate (DSC which is mandatory for companies, LLPs andFLLPs).
- Recipientshouldhavewithhimanactivemobilenumberwhichisindicatedinhisregistration details furnished to GST Portal at the time of registration or amendment thereof for authentication throughEVC.
- Recipient will have an option to file Form GSTR-6 for cancelled GSTINs for the period in which it wasactive.

**15. What happens after Form GSTR-6 is filed?**

After Form GSTR-6 is filed:

- ARN is generated on successful filing of the Form GSTR-6Return.
- An SMS and an email are sent to the applicant on his registered mobile and emailid

**16. What are the modes of signing FormGSTR-6?**

You can file Form GSTR-6 using DSC, or EVC.

**(a) Digital Signature Certificate(DSC)**

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

**(b) Electronic Verification Code(EVC)**

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

**17. Can I preview Form GSTR-6 before submitting?**

Yes, you can preview Form GSTR-6 before submitting on the GST Portal.

**18. I have credit note in CGST & SGST, with no Input Tax Credit available in CGST & SGST, but credit in IGST is available. Hence, credit available for distribution in CGST & SGST is negative, what will be the implications?**

If the reversal of Input Tax Credit exceeds the credit available under any of the major head, during a tax period, then sum under such head will become negative. The excess reversal, over available input tax credit is added to the liability. Consequentially the total credit available for distribution will be reduced accordingly.

Total credit available i.e. IGST+CGST+SGST will always be equal to total credit to be distributed (IGST+CGST+SGST), including the liability due to negative credit. Hence, total credit available for distribution will be sum of -

- I. Inwards supplies received during the month (net of credit/debit notes and amendments of invoices and credit/debit notes).
- II. Receipt of credit notes will reduce the ITC available for distribution while receipt of debit notes will increase the same.
- III. Availability of ITC, due to issue of ISD credit notes to its units.
- IV. Availability and distribution of Cess will always be the same as it is not cross-utilised with any of the major heads.

**For example:-**

- i. **Credit available in IGST** - 1,08,000 INR
- ii. **Negative credit available in CGST & SGST** - 43,200 INR each (Amount of credit note is more than credit available in CGST & SGST)
- iii. **Total credit available for distribution** – [Sum of IGST=1,08,000, CGST= -43200 & SGST= -43200] = 21600 INR
- iv. Total input tax credit available for distribution i.e. 21600 INR only will be bifurcated to the eligible and ineligible credit.

**19. Which State code is to be selected as place of supply (PoS) in case of transportation of goods outside India, by a registered taxpayer on behalf of a registered recipient?**

In case of supply of services (by a registered taxpayer) by way of transportation or courier of goods to a place outside India, the place of supply is the foreign country outside India (being destination of such goods).

For reporting such transactions, where POS lies in foreign country, the supplier of services (the registered taxpayer) needs to select State code as '96-Foreign Country' from the list of codes.

The registered recipient of services will then be entitled to ITC, though POS lies outside the State of his registration, in case State code 96 is mentioned by of the supplier of services (the registered taxpayer) in their statement of outward supplies.

Illustration – Supplier of goods 'A' is registered in State 'X' in India who has got an order for supply from a foreign country 'F'. Supplier 'A' asked another taxpayer 'B' registered in the same State 'X' to supply services (couriers etc.) for transportation of goods to the foreign country. Taxpayer 'B' will issue invoice in the name of 'A' and mention POS as state code 96. Though, both the taxpayers are located in the same State but by virtue of POS as 96, the supply will be taxable under IGST and ITC will be available to taxpayer 'A' under IGST head.

## **20. What would be the type of supply when the State Code is selected as '96-Foreign Country'?**

Supplies with Place of Supply selected as state code '96-Foreign Country' will always be inter-State supply.

## **21. In which tables of Form GSTR-6 the State Code as '96-ForeignCountry' will be available for selection from the dropdowns?**

The state code '96-Foreign Country' will be available for selection in the existing list of Place of Supply (POS) drop-down in following tables of Form GSTR-6:

- i. B2B (Table3)
- ii. B2B Amendments (Table6A)

## **22. What is the difference between Form GSTR-6 before and after delinking of Debit/ CreditNote?**

<b>S. No.</b>	<b>Form GSTR-6 before delinking of Debit/ Credit Note</b>	<b>Form GSTR-6 after delinking of Debit/ Credit Note</b>
1	While entering the Debit/ Credit note details, original invoice number and original invoice date were mandatory to be entered.	While entering the Debit/ Credit note details or amendment in debit/ credit note details, ISD is not required to enter original invoice number and original invoice date.
2	POS field was not available.	Entering POS is mandatory.
3	Supply type was determined based on Original invoice details.	Supply type is determined on the basis of GSTIN of supplier and POS.
4	Suppliers were issuing one debit/credit note for each invoice.	Supplier can issue one Debit/ Credit note for multiple invoices.
5	Pre-GST checkbox was available.	Pre-GST checkbox has been removed.

**23. I have already saved Debit/ Credit note details online before delinking of Debit/ Credit Note but have not filed the returns. What will happen to the saved Debit/ Creditnote?**

If you have saved Debit/ Credit Note details before delinking of Debit/ Credit Note, it will be saved in old format only until you edit and again save the same.

Post delinking of Debit/ Credit Note, you can edit the saved Debit/ Credit note in post delinking format only (Original Invoice Number and Date will not be available and entering POS is mandatory).

**Note:** In case you are filing the return without editing the saved record, it will be filed in old format only.

**24. I have generated the JSON file from old excel utility before delinking of Debit/ Credit Note but have not uploaded on GST Portal. Can I upload the same after delinking of Debit/ Credit Note?**

No, you cannot upload the JSON file generated before delinking of Debit/ Credit Note. You need to update the details manually in new offline excel utility again and then generate the new JSON file to upload it onto the GST Portal.

**25. I have already filed Form GSTR-6 for a particular tax period before delinking of Debit/ Credit Note. Do I need to file Form GSTR-6 again for that tax period post delinking of Debit/ Credit Note?**

If you have already filed Form GSTR-6 for a particular tax period before delinking of Debit/ Credit Note, there is no need to file Form GSTR-6 again for that tax period.

**FAQs > Form GSTR-7****About Form GSTR-7****1. What is Form GSTR-7?**

Form GSTR-7 is a return which is required to be filed by the persons who deduct tax at the time of making/crediting payment to suppliers towards the inward supplies received. Tax deductor has a legal obligation:

- To declare his TDS liability for a given period (monthly) in Form GSTR-7;
- Furnish details of the TDS deducted under three major heads viz., Central tax, State/UT tax and Integrated tax in accordance with that return;
- File correct and complete return within stipulated time frame, given the fact that the TDS credit will be available to the counterparty taxpayer (supplier) upon filing of TDS return in Form GSTR- 7 by the Deductor (i.e., person liable to deduct TDS); and
- Issue TDS certificate to the deductee.

## 2. Who needs to file Form GSTR-7?

As per section 51 of the CGST Act, following persons/entities/establishments are required to deduct TDS.

1. a department or establishment of the Central Government or State Government;
2. local authority;
3. Governmental agencies; and
4. such persons or category of persons as may be notified by the Government on the recommendations of the Council.

## 3. By when do I need to file the Form GSTR-7?

The due date for filing Form GSTR-7 is 10th day of the succeeding month.

## 4. From where can I as Deductor file Form GSTR-7?

Form GSTR-7 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard**.

## 5. Is there any Offline Tool for filing Form GSTR-7?

Yes. GSTR 7 return can be filed through offline mode also.

## 6. Can the date of filing of Form GSTR-7 be extended?

Yes, date of filing of Form GSTR-7 can be extended by Government through notification.

# Pre-conditions of Filing Form GSTR-7

## 7. What are the pre-conditions for filing Form GSTR-7?

Pre-conditions for filing of Form GSTR-7 are:

- Tax Deductor should be registered as Tax Deductor and should have a valid/active GSTIN.
- Tax Deductor should have valid User ID and password.
- Tax Deductor should have active & non-expired/revoked digital signature (DSC) in case return is filed through DSC.
- Tax Deductor has made payment or credited the amount to the supplier's account.

## Nil Form GSTR-7

## 8. Do I need to file Form GSTR-7 even if no TDS is deducted in the tax period?

It is not mandatory to file nil return, in such case.

# Entering Details in Tables of Form GSTR-7

## 9. How can I discharge my TDS liability?

TDS liability can be discharged through Electronic Cash Ledger only at the time of filing return.

**10. Can the deductee take action on the TDS credit declared by me?**

The deductee can accept/ reject the TDS details auto-populated to TDS and TCS Credit received table of his/her return. Taking action by deductee is mandatory for crediting the amount of TDS to cash ledger.

**11. When TDS amount will be credited to deductee's Electronic Cash Ledger?**

TDS amount will be credited to deductee's Electronic Cash Ledger only after his/ her accepting of TDS and TCS credit received (which is auto populated on filing of returns by the deductor) and filing of this relevant form.

**12. What will happen if the TDS credit entry is rejected by the deductee?**

TDS credit entries rejected by the deductee will be auto-populated into Table 4 of Form GSTR-7 and the relevant details will be required to be amended by the deductor in Form GSTR-7 of next tax period. Post correction of such details in Form GSTR-7, the data will automatically flow to concerned GSTIN (supplier) for accepting or rejecting it. This process will be repeated until TDS details are accepted by counter-party.

**13. What will happen if the TDS credit entry is rejected by the deductee?**

The TDS credit entries rejected by the deductee will be auto-populated into Table 4 of Form GSTR-7 of next tax period of the deductor and the relevant details will be required to be amended by the deductor. Post correction of such details in Form GSTR-7 by the deductor, the data will automatically flow to TDS/TCS credit form of the deductee, for accepting or rejecting the same. This process will be repeated until TDS details are accepted by the deductee.

**Note:** If details are auto populated in table 4 under 'rejected by deductee' tab interest will be levied on differential amount, if TDS amount is increased.

**14. I made no deductions during the tax period, however there is a rejected record in that tax period, do I need to file the return?**

No, it is not necessary to file return for a tax period in which you have not made any deductions, even if there are rejected records in that month. The record will be auto-drafted in the subsequent tax period for which you intend to file the return, wherein you would be able to amend the rejected records in Table-4 of Form GSTR-7.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, but there is a rejected record in that tax period. In such case, it is not necessary to file Form GSTR-7 for April, 2020 by the deductor.

In case the deductor has tax liability for the month of May, 2020, then in that tax period, the deductor can take action on such rejected records and file Form GSTR-7 for May 2020.



## Filing & Paying Late Fee

### 15. Is there any late fee or interest levied on filing of GSTR-7 return beyond the due date?

Yes, late fee and interest are charged on filing of Form GSTR-7 beyond the due date. However, Form GSTR-7 need not be filed, if you have not deducted tax at source in a particular tax period.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, in such case it is not necessary to file Form GSTR-7 for April 2020.

### 16. How can I offset my liabilities?

You can offset the liabilities by clicking the table **5&6. Payment of Tax** tiles.

- If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required. You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash is required for offsetting liability.

## Previewing & Signing Form GSTR-7

### 17. What are the modes of signing Form GSTR-7?

You can file Form GSTR-7 using DSC, or EVC.

#### Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

#### Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

### 18. Can I preview the Form GSTR-7 before filing?

Yes, you can see the preview of Form GSTR-7 by clicking on 'Preview Draft GSTR 7' before filing on the GST Portal.

## Post Filing of Form GSTR-7

### 19. What happens after Form GSTR-7 is filed?

After Form GSTR-7 is filed:

- ARN is generated on successful filing of Form GSTR-7Return.
- SMS and email are sent to the applicant/TDS deductor on his/her registered mobile and email id.
- The details provided in Table 3 and Table 4 are sent to the deductee, the counter-party for action (Accept/Reject).
- The return will become available in the Dashboard of tax officer for view.

## FAQs > Form GSTR-8

## About Form GSTR-8

### 1. What is Form GSTR-8?

Form GSTR-8 is a Statement of TCS (Tax Collected at Source) to be filed by E Commerce Operators. Form GSTR-8 contains the details of taxable supplies and the amount of consideration collected by such operator pertaining to the supplies made by other suppliers through such e commerce operator and amount of TCS collected on such supplies.

### 2. Who needs to file Form GSTR-8?

Form GSTR-8 is to be filed by every E-commerce Operator who are registered under GST laws and required to collect TCS on outward supplies of goods and/ or services effected through the e-commerce Portal / platform (maintained by the e-commerce operator) made by taxable persons registered with it.

### 3. Is it mandatory to file Form GSTR-8?

Filing of Form GSTR-8 for every tax period is not mandatory. E-commerce operator is required to file Form GSTR-8 for a particular tax period, when goods are supplied through such operator and they have collected any TCS amount during the said tax period or they have to amend any details declared in earlier return on their own or on account of any details rejected by supplier which is auto-populated in Table 4 of the said return in that tax period.

## Pre-conditions of Filing Form GSTR-8

### 4. What are the pre-conditions for filing Form GSTR-8?

Pre-conditions for filing of Form GSTR-8 are:

- E-commerce Operator should be a registered person and should have an active GSTIN during the tax period for which return is intended to be filed.
- E-commerce Operator should have valid User ID and password.

- E-commerce Operator should also have valid & non-expired/non-revoked digital signature (DSC) where DSC is applicable or a mobile number registered on portal to file return through EV verification.
- E-commerce Operator has collected TCS amount.

## Nil Form GSTR-8

### 5. By when do I need to file the Form GSTR-8 and is there any late fee for late filing?

The due date for filing Form GSTR-8 for a particular tax period is 10th day of the succeeding month or amended by Government by notification from time to time.

Currently there is no late fee for filing of Form GSTR-8 beyond the due date. However, interest will be charged in case of delay in discharging of TCS liability beyond the due date.

## Filing Nil Form GSTR-8

### 6. From where can I as a taxpayer file Form GSTR-8?

Form GSTR-8 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard**.

### 7. Is there any Offline Tool for filing Form GSTR-8?

Yes. Form GSTR-8 return can be filed through offline mode.

### 8. Can the date of filing of Form GSTR-8 be extended?

Yes, date of filing of Form GSTR-8 can be extended by Government through notification.

### 9. Do I need to file Form GSTR-8 even if no TCS liability is there in the tax period?

If E-commerce operator do not have any TCS liability in any particular tax period and also there is no transaction that has been auto-populated in table 4 of GSTR-8 of that particular tax period due to rejection of TCS details by the supplier in TDS/TCS credit received table, filing of Form GSTR-8 will not be mandatory for the said tax period. Otherwise, it is mandatory to file Form GSTR-8 for a particular tax period in which TCS has been collected or details are auto populated in table 4.

## Entering Details in Tables of Form GSTR-8

### 10. Form GSTR-8 comprises of which tables?

Form GSTR-8 comprises of following tables:

1. Table 3: Details of Supplies attracting TCS (Can be filled using the Offline Utility or online on the GST Portal)
2. Table 4: Amendment to details of supplies attracting TCS in respect of earlier statement (Can be filled using the Offline Utility or online on the GST Portal)

3. Table 5: Details of Interest on account of late payment of TCS amount (Auto calculated on GST Portal)

4. Table 6&7: Payment of Tax (Can be done only online on the GSTPortal)

### **11. I am not able to amend TCS details in Table 4 of Form GSTR-8. Why?**

Amendment of TCS details in Table 4 of Form GSTR-8 cannot be made when the TCS details have already been accepted by counter party, or the TCS details has already been amended once.

### **12. When can I amend TCS details in Table 4 of Form GSTR-8?**

Amendment of TCS details in Table 4 is allowed only once in case original TCS details has not been accepted by the supplier in TDS/TCS credit table or the same has been rejected by the supplier. After amendment, it will go back to the supplier.

Once the TCS details have been accepted by the supplier, then no amendment of the same is allowed at E-commerce Operator's end.

### **13. Do I need to file Form GSTR-8 for the tax period, in which there are only rejected documents in table 4?**

No, it is not necessary to file Form GSTR-8 for the tax period in which there are only rejected documents in table 4 and there is no TCS liability.

The E-commerce operator can file the statement for the tax period in which there is TCS liability and can amend the rejected documents of earlier statements in the said tax period itself.

**For Example:** Let us assume that E-commerce operator doesn't have any TCS liability for the month of April 2020, but there is a record rejected by the supplier. In such scenario, it is not necessary for that E-commerce operator to file Form GSTR-8 for April 2020.

In case E-commerce operator has TCS liability for the month of May 2020, then in that tax period he can take action on such rejected documents, in the month of May, 2020 and file Form GSTR-8 for May 2020.

### **14. Is there any limit on the number of times, details can be amended in Form GSTR-8?**

In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended. You can amend the details in below scenarios:

a. **Uploaded by the e-commerce operator:** In case, e-commerce operator wants to amend the record on their own (filed in the earlier tax period), on which supplier has not taken any action, they can amend those records under "**Uploaded by the e-commerce operator**" tab.

b. **Rejected by supplier:** Under this option, details can be amended on rejection of the record by the supplier. After rejection of details by the supplier, records will be auto-populated in "**Rejected by supplier**" tab in Table 4 where e-commerce operator can amend and file the details.

TCS liability will be calculated in following manner on amendment of records:

- In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value - Originalvalue.
- In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value - Previous amendedvalue.

### 15. Can I enter the GSTIN of composition taxpayers in Table 4 of Form GSTR-8?

Yes, you can enter the GSTIN of Composition taxpayers in Table 4 of Form GSTR-8, if the same was reported in table 3 in any earlier tax period.

## Filing & Paying Late Fee

### 16. How can I discharge my TCS liability?

TCS liability can be discharged through Electronic Cash Ledger only.

### 17. How can I offset my liabilities?

You can offset the liabilities by clicking the **6, 7. Payment of Tax** tile.

- If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required. You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for offsetting liability.

## Previewing & Signing Form GSTR-8

### 18. Can I preview Form GSTR-8 before filing?

Yes, you can view/download the preview of Form GSTR-8 by clicking on 'PREVIEW DRAFT GSTR 8' before filing on the GST Portal.

### 19. What are the modes of signing Form GSTR-8?

You can file Form GSTR-8 using DSC or EVC.

#### (a) Digital Signature Certificate(DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

**(b) Electronic Verification Code(EVC)**

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

## Post Filing of Form GSTR-8

### 20. What happens after Form GSTR-8 is filed?

After Form GSTR-8 is filed:

- ARN is generated on successful filing of the Form GSTR-8Return.
- An SMS and an email are sent to the applicant on his registered mobile and emailid.
- The details provided in Table 3 and Table 4 are sent to counter-party for action (Accept/Reject).
- The return will be available in the Dashboard of taxofficer

## FAQs > Form GSTR-10

### 1. What is Form GSTR-10?

A taxable person whose GST registration is cancelled or surrendered has to file a return in Form GSTR-10 called as Final Return. This is statement of stocks held by such taxpayer on day immediately preceding the date from which cancellation is made effective. This return should be filed within three months of the date of cancellation or date of order of cancellation, whichever is later.

This return is intended to provide details of ITC involved in closing stock (including inputs and capital goods) to be reversed/ paid by the taxpayer.

### 2. Who needs to file Form GSTR-10?

Form GSTR-10 is required to be filed by every taxpayer except:

- (i) Input Service Distributor
- (ii) Non-resident taxable persons
- (iii) Persons required to deduct tax at source (TDS) under section 51
- (iv) Persons paying tax under section 10 (Composition Taxpayer)
- (v) Persons required to collect tax at source (TCS) under section 52

### 3. What is the difference between Final Return and Annual Return?

Annual return has to be filed by every registered person under GST. Annual return is to be filed once a year in Form GSTR-9.

Final return is required to be filed by the persons whose registration has been cancelled or surrendered in Form GSTR-10.

#### **4. Is it mandatory to file Form GSTR-10?**

Yes, it is mandatory to file Form GSTR-10 in cases when GST registration is cancelled or surrendered.

#### **5. Can I file nil return in Form GSTR-10?**

Yes, you can file nil return in Form GSTR-10, if facts are so.

#### **6. By when do I need to file the Form GSTR-10?**

In case of cancellation, Final Return in Form GSTR-10 is required to be filed within 3 months from the date of effective date of cancellation or date of cancellation order, whichever is later.

#### **7. From where can I as a taxpayer file Form GSTR-10?**

Form GSTR-10 can be accessed on the GST Portal, post login by the taxpayer from below mentioned path.

The path is **Services > Returns > Final Return**.

#### **8. Is there any Offline Tool for filing Form GSTR-10?**

Yes. Return in Form GSTR-10 can be filed through offline mode as well.

#### **9. What are the pre-conditions for filing Form GSTR-10?**

Pre-conditions for filing of Form GSTR-10 are:

1. Taxpayer should have valid User ID and password.
2. Taxpayer should have applied for cancellation of registration and order has been issued for cancellation of registration or in case of suo-moto cancellation by tax authorities, an order has been issued for cancellation of registration.

#### **10. I have applied for cancellation of registration. Can I still login to GST Portal to file Form GSTR-10?**

Yes. Your log in will remain active for the remaining activities required to be fulfilled after cancellation.

#### **11. Can I file Form GSTR-10 after discharging partial liability?**

You cannot file Form GSTR-10 without discharging full liabilities as declared in this Return.

#### **12. I have filed Form GSTR-10. Can I revise it now?**

Final Return/ Form GSTR-10 cannot be revised once filed.

#### **13. What are the modes of signing Form GSTR-10?**

You can file Form GSTR-10 using DSC or EVC.

**Digital Signature Certificate (DSC)**

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

**Electronic Verification Code (EVC)**

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

**14. Can I preview Form GSTR-10 before filing?**

Yes, you can view/download the preview of Form GSTR-10 by clicking on '**PREVIEW DRAFT GSTR 10**' before filing on the GST Portal.

**15. I am not able to file Form GSTR-10. Why?**

Taxpayer cannot see the link of Final return in path Services ➤ Returns ➤ Final Return in order to file Form GSTR-10, if the application for cancellation of registration has not been filed by the taxpayer or cancellation order has not been issued.

**16. What happens after Form GSTR-10 is filed?**

After Form GSTR-10 is filed:

- ARN is generated on successful filing of the Form GSTR-10 Return.
- An SMS and an email are sent to the applicant on his registered mobile and email id.
- Electronic Cash/ Credit ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities.
- The return filed shall be saved in the Record Search and will be made available to tax official also.

**17. Can adjustment of liabilities is allowed for the payment which were made at the time of filing of form REG-16 (Application for Cancellation of Registration)?**

Yes, if any amount were paid at the time of filing application for cancellation of registration (Form REG-16), then such amount will be reduced from your liability to be payable at the time of filing of Final return (FORM GSTR-10) and will be displayed in Table 9 & 10 (Amount of tax payable and paid).



**FAQs > GSTR-11****1. What is Form GSTR-11?**

Form GSTR-11 is to be filed by persons who have been assigned a Unique Identity Number (UIN). It is a statement of inward supply of goods or services or both received by an UIN holder.

**2. Who needs to file FormGSTR-11?**

Persons having Unique Identification Number (UIN) are required to file Form GSTR-11.

**3. By when do I need to file FormGSTR-11?**

Form GSTR-11 is to be filed on Quarterly basis. However, the form is not mandatory to be filed for such period in which there is no inward supplies received by such UIN holder. However, before claiming refund through Form GST RFD-10, filing of Form GSTR-11 is necessary for that relevant quarter.

**4. Is there any due date to file FormGSTR-11?**

There is no due date for Filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time after end of the relevant Quarter.

**5. From where can I file FormGSTR-11?**

Form GSTR-11 can be accessed on the GST Portal, post login in the Returns Dashboard by the UIN holder.

The path is **Services > Returns > Returns Dashboard**.

**6. Is there any Offline Tool for filing FormGSTR-11?**

Yes, there is an offline tool for filing Form GSTR-11.

**7. What are the pre-conditions for filing FormGSTR-11?**

Pre-conditions for filing of Form GSTR-11 are:

1. The UIN holders should have a valid/ active UIN and password to login into the GSTPortal.
2. The UIN Holders should also have valid mobile number details updated for filing through EVC or non-expired/ non-revoked digital signature (DSC) where DSC is prescribed as mandatory for signature.

Please note that signing with DSC would not be applicable for UIN who have not provided PAN details.

**8. What happens after Form GSTR-11 isfiled?**

After Form GSTR-11 is filed:

1. ARN will be generated on successful filing of theForm.
2. AnSMSandemailwillbesenttothemobilenumeroofauthorizedsignatoryoftheUINHolderon the successful submission ofForm.
3. A link would be made available to generate **GST RFD-10** for claiming refund on the **Returns Filing for GST GSTR 11**page.

**9. Can I preview Form GSTR-11 before filing?**

Yes, you can preview Form GSTR-11 before filing on the GST Portal.

**10. What are the modes of signing Form GSTR-11?**

You can file Form GSTR-11 using DSC or EVC.

**Digital Signature Certificate (DSC)**

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

Please note DSC signing cannot be used in case PAN has not been provided for the authorized signatory during registration.

**Electronic Verification Code (EVC)**

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

**11. Are there any ledgers maintained for UIN holders on GST Portal?**

There are no Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger for UIN holders on GST Portal.

----- XXXX -----

**About TaxMarvel:**

TaxMarvel is a Consulting firm focused on providing GST services to small and medium enterprises. We offer host of GST Services be it registration or compliance or consulting or litigation support. We make GST easy for businesses by bringing in technology and subject matter expertise.

TaxMarvel is founded by Chartered Accountants, Company Secretaries and Management Graduates who have extensive industry expertise. The founders have experience in Big4 consulting firm at a managerial level and has also headed a leading GST Suvidha Provider (GSP).

**Our bouquet of services:**

GST Compliance Services | GST Advisory and Consulting | GST Health Check | GST Annual Return and GST Audit | ITC Management | GST Refund Assistance | Advance Ruling and Litigation Support | GST E-Way Bill Services | GST Training and SOP Development

**You can contact us at: Email: [Rohit@taxmarvel.com](mailto:Rohit@taxmarvel.com) Mobile No. +91-9503031788 | For GST Updates pls visit our website [www.taxmarvel.com](http://www.taxmarvel.com)**

-----  
***Disclaimer: The content of this document is for general information purpose only. TaxMarvel shall not accept any liability for any decision taken based on the advice. You should carefully study the situation before taking any decision.***

---