

# GST Returns

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# **GST Returns**

## **Legal Provisions**



## Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR1*	Outward Supplies	10 <sup>th</sup> * of the next month (now 11 <sup>th</sup> of next month)	Normal Taxpayer
GSTR2*	Inward Supplies	15 <sup>th</sup> of the next month	Normal Taxpayer
GSTR3*	Monthly return [periodic]	20 <sup>th</sup> of the next month	Normal Taxpayer
GSTR3B*	Monthly/Quarterly return (Summary return)	20 <sup>th</sup> /22 <sup>nd</sup> /24 <sup>th</sup> of the next month/ Quarter	Normal Taxpayer
GSTR4	Return by composition taxpayers	Annual Form	Composition Taxpayer
GSTR5	Return by non resident taxpayers [foreigners]	20 <sup>th</sup> of the next month or within 7 days after expiry of registration, whichever is earlier	Foreign Non-Resident Taxpayer
GSTR 5A	Return by OIDAR	20 <sup>th</sup> of the next month	OIDAR Service Providers
GSTR6	Return by input service distributors [ISD]	13 <sup>th</sup> of the next month	Input Service Distributor

## Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR7	TDS**	10 <sup>th</sup> of the next month	Tax Deductor
GSTR8	TCS**	10 <sup>th</sup> of the next month	E-Commerce Operator
GSTR9	Annual return	31 <sup>st</sup> December of next FY	Normal tax payer having turnover more than Rs 2 Crs
GSTR9C	Annual return and reconciliation statement	31 <sup>st</sup> December of next FY	Normal taxpayer having turnover more than Rs 5 crores
GSTR10	Final Return	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later	Persons cancelling registration
GSTR 11	Return by UIN Holders	No Due date	Unique Identification Number holders

## Important Points for Returns -

### **RECTIFICATION (Sec 39)**

allowed till 30<sup>th</sup> November of following year or date of filing annual return, whichever is earlier

### **NON FILING**

Cancellation of registration for non filing of returns for 3 consecutive tax periods for composition dealer or 6 months continuously for other taxable persons

### **LATE FEES – NON FILING OF ANNUAL RETURN GSTR 9 (Sec 47)**

Late Fee - Annual Return INR 100 per day subject to a maximum of 0.25 % of the turnover of the State or Union Territory

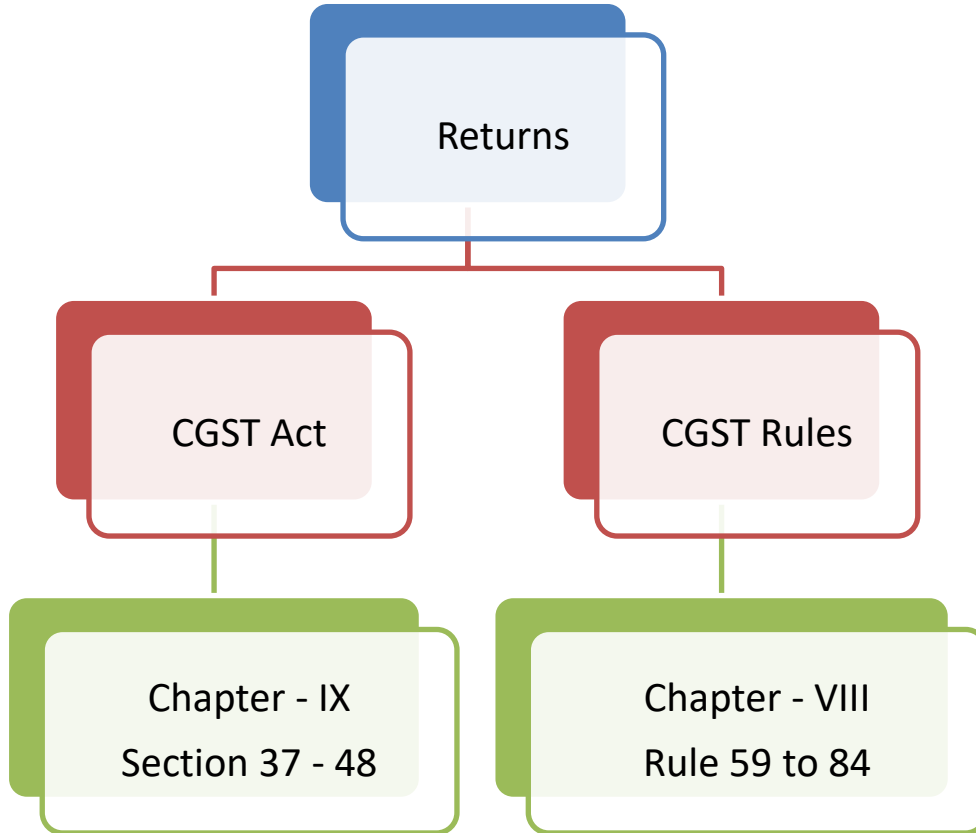
## GST Returns – Mode of Filing Returns

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

# **Section 1**

## **Returns Overview**

# Returns Provisions – Act & Rules





# Return – A Snapshot of CGST Act

## Returns Provisions – Sec 37 to 48

Sec 37  
Details of  
Outward  
Supplies

Sec 38  
Details of  
Inward  
Supplies

Sec 39  
Furnishing  
of Returns

Sec 40  
First Return

Sec 41  
Claim of ITC  
and  
provisional  
acceptance

Sec 42  
Matching,  
Reversal  
and reclaim  
of ITC

# Return – A Snapshot of CGST Act

## Returns Provisions – Sec 37 to 48

Sec 43  
Matching,  
reversal  
and reclaim  
of  
reduction  
of Output  
Tax Liability

Sec 44  
Annual  
Return

Sec 45  
Final  
Return

Sec 46  
Notice of  
return  
defaulters

Sec 47  
Levy of late  
fees

Sec 48  
GST  
Practitioners

# Return – A Snapshot of CGST Rules

Rule 59 to 68, 80-82

Form and manner of  
Furnishing Returns

Rule 59  
RP -  
Outward  
Supplies –  
GSTR 1

Rule 60  
RP –  
Inward  
Supplies –  
GSTR 2

Rule 61  
RP –  
Monthly  
Return –  
GSTR 3  
(else GSTR  
3B)

Rule 62  
Composition  
Supplier –  
GSTR 4

Rule 63  
Non  
Resident  
tax payer –  
GSTR 5

Rule 64  
OIDAR  
Services  
GSTR 5A

# Return – A Snapshot of CGST Rules

Rule 59 to 68, 80-82

Form and manner of  
Furnishing Returns

Rule 65  
Input  
Service  
Distributo  
r – GSTR  
6

Rule 66  
TDS  
GSTR 7

Rule 67  
E-  
Commerc  
e  
Operator  
GSTR 8

Rule 68  
Notice to  
Non  
Filers  
GSTR 3A

Rule 80  
Annual  
Return RP  
- GSTR 9  
E-Com  
Operator  
(TDS) –  
GSTR 9A  
TO> 2Cr –  
GSTR 9B

Rule 81  
Final  
Return  
(Every  
RP)  
GSTR 10

Rule 82  
Inward  
Supplies  
for UIN  
GSTR 11



## File Returns

Financial Year\*

2017-18

Return Filing Period\*

April

SEARCH

\* Indicates Mandatory Fields

### Outward supplies made by the taxpayer GSTR1

Due Date - 10/05/2017

PREPARE ONLINE

UPLOAD

### Inward supplies received by taxpayer GSTR2

Due Date - 15/05/2017

PREPARE ONLINE

UPLOAD

### Monthly Return GSTR3

Due Date - 20/05/2017

GENERATE

### Annual Return GSTR3

Due Date - 31/12/2018

PREPARE ONLINE

UPLOAD

### Creation and Submission of Addendum to GSTR1 GSTR1A

Due Date - 17/05/2017

PREPARE ONLINE

UPLOAD

### Creation & Submission of Periodic TCS Return GSTR8

Due Date - 10/05/2017

PREPARE ONLINE

UPLOAD

### GSTR-5 - Return for Input Service Distributor GSTR 5

Due Date - 15/05/2016

PREPARE ONLINE

UPLOAD

### Auto Drafted details (GSTR 2A)

VIEW

### Return for Non Resident Taxable Person GSTR 5

Due Date - 15/05/2016

PREPARE ONLINE

UPLOAD

### Ratna Steels GSTR-

In.No	Amt	GST
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### Ratna Steels GSTR-1A

No	Amt	GST
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6	1,00,000	18,000
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### FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

### Super Cars Ltd GSTR-2

In.No	Value	GST
7	50,000	9,000
8	25,000	4,500
10	50,000	9,000
6	1,00,000	18,000

GSP

Aug

20

### Super Cars Ltd GSTR-1

### FORM GSTR-3

Super Cars Ltd

Monthly Return

4 49,500 8,910

GST

8,910

### FORM GSTR-3

Ratna Steels

Monthly Return

6 1,00,000 18,000

Payment

Payment

Ratna steels

Super Cars Ltd

Rev Automobiles

### Inward Supplies Register

No	Qt	Amt	GST
6	100	1,00,000	18,000
8	25	25,000	4,500
10	50	50,000	9,000
Tot	225	2,25,000	40,500

### Books of Super Cars Ltd for July

### Super Cars Ltd GSTR-2

In.No	Value	GST
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### FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

6	1,00,000	18,000
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### Outward Supplies Register

No	Qt	Amt	GST
1	80	88,000	15,840
2	60	66,000	11,880
3	30	33,000	5,940
4	45	49,500	8,910
Tot	215	2,36,500	42,570

# Queries Please

Thanks for your Patience and Time



# Thank you

Thanks for your Patience and Time

