

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 th * of the next month (now 11 th of next month)	Normal Taxpayer
GSTR2*	Inward Supplies	15 th of the next month	Normal Taxpayer
GSTR3*	Monthly return [periodic]	20 th of the next month	Normal Taxpayer
GSTR3B*	Monthly/Quarterly return (Summary return)	20 th /22 nd /24 th of the next month/ Quarter	Normal Taxpayer
GSTR4	Return by composition taxpayers	Annual Form	Composition Taxpayer
GSTR5	Return by non resident taxpayers [foreigners]	20 th 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 th of the next month	OIDAR Service Providers
GSTR6	Return by input service distributors [ISD]	13 th of the next month	Input Service Distributor

Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR7	TDS**	10 th of the next month	Tax Deductor
GSTR8	TCS**	10 th of the next month	E-Commerce Operator
GSTR9	Annual return	31 st December of next FY	Normal tax payer having turnover more than Rs 2 Crs
GSTR9C	Annual return and reconciliation statement	31 st 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 30th 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

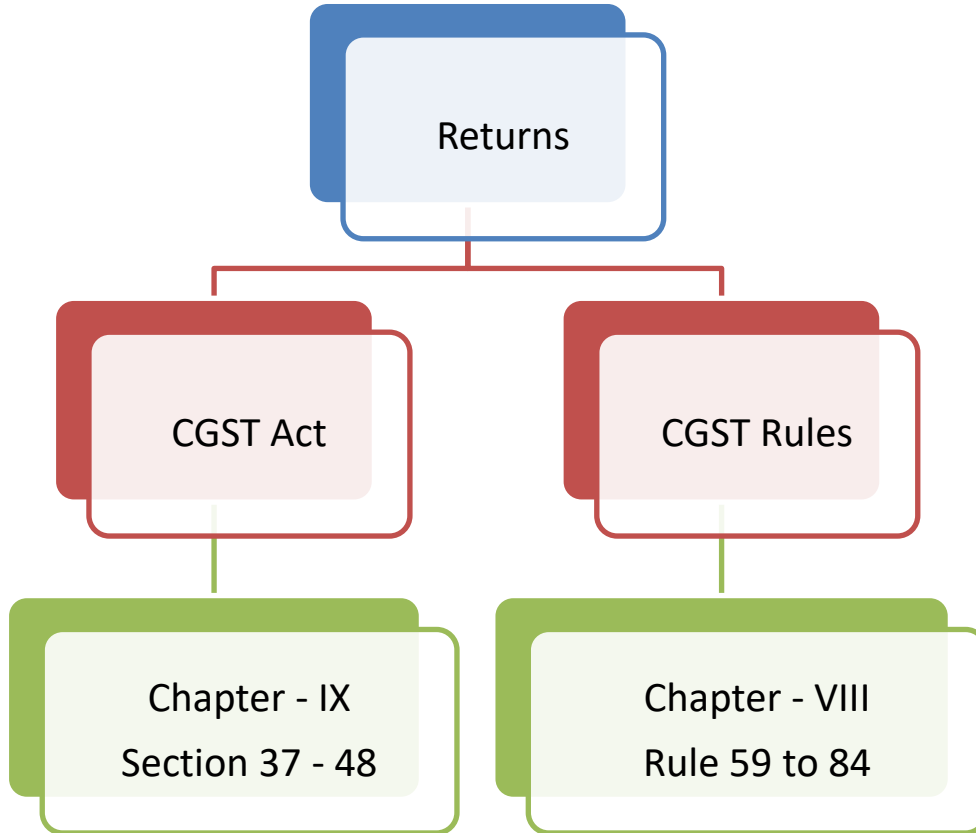
GST Returns – Mode of Filing Returns

Sl No	Return filing mechanism
1	GSTN Portal (www.gst.gov.in)
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

Super Cars Ltd GSTR-1

FORM GSTR-3

Super Cars Ltd

Monthly Return

4	49,500	8,910
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GST

8,910

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

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

Aug

20

Queries Please

Thanks for your Patience and Time



Contact us for any query/clarification -

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1	Rohit Kumar Singh	Founder	rohit@taxmarvel.com	+91-9503031788
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Youtube Channel link to Subscribe – GST with TaxMarvel				



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Since we have handled GST from its close quarters and catered to all industry segments, we understand GST better. We have right blend of experience in Industry, consulting and technology with professional expertise to cater to your diverse needs.

We have also handled compliance and advisory for largest industry player and hence we feel we have wherewithal to handle complex tax positions

We have represented in various forums and Advance Ruling Authority

We have conducted health checks for various industries major being Paper Industry, FMCG, Pharma, Auto Component, Auto Ancillary, IT & ITES, Banks, NBFC, Transportation, etc. sectors.

We understand technology and have techno functional expertise to develop processes and build SOPs around your existing accounting and tax functions

We are easily accessible and can deploy resources very fast.



Why TaxMarvel

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About us

Who we are, what we do and contact us!



Our Presence



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Kolkata | Bangalore
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- ❖ Our Mission is to make available GST solution with utmost care and client satisfaction
- ❖ We adopt client first approach

❖ TaxMarvel is a Consulting firm focussed on providing GST services to small and medium enterprises. 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).

Thank you

Thanks for your Patience and Time

