

GST Returns

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GST Returns

Legal Provisions



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



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

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

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

Aug

20

Queries Please

Thanks for your Patience and Time



Thank you

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