

GSTR-4 Annual Return to be filed by Composition Taxpayers available on GST Portal

1. **What is Form GSTR-4 Annual Return:** - With effect from 1st April, 2019, all Composition Taxpayers are required to file Form GSTR-4 Annual Return, on annual basis, for each financial year.
2. **Who are required to file Form GSTR-4 Annual Return:** All registered taxpayers who have opted for composition scheme or were under composition scheme under GST, for any period during a financial year, starting from 01.04.2019, need to file Form GSTR-4 Annual Return, annually.
3. **Who can file NIL Form GSTR-4 Annual Return:** Nil Form GSTR-4 Annual Return can be filed for the financial year, if you have, for all applicable quarters of the year,;
 - o NOT made any outward supply
 - o NOT received any goods/services
 - o Have NO other liability to report
 - o Have filed all Form CMP-08 as Nil
4. **Due date of Filing:** The due date for filing Form GSTR-4 Annual Return is 30th of the month succeeding the financial year or as extended by Government, from time to time. For FY 2019-20, it has to be filed by 31/08/2020.
5. **Filing Form GSTR-4 Annual return:** Logon to your dashboard, click on *Services > Returns > Annual Return > Select FY > Search > GSTR 4 > FILE THE RETURN.*
6. **Some important Points:**
 - o Form GSTR 4 can be filed only if, all applicable quarterly statements in Form CMP 08 of that financial year, have been filed.
 - o Form GSTR-4 Annual Return, once filed, can't be revised
 - o After successfully filing, ARN will be generated and intimated through email and SMS
 - o Currently only the online filing has been enabled on the portal. Shortly, offline tool to file Form GSTR-4 Annual Return will also be made available.
7. **How it is different from Form GSTR-4 Quarterly Return:** Please note that this Form GSTR-4 Annual Return is different from the Form GSTR-4 Quarterly Return, which was required to be filed on a quarterly basis.
 1. Form GSTR-4 Quarterly Return is applicable up to tax period ending on 31st March, 2019, for composition taxpayers.
 2. For tax periods till the quarter ending March, 2019, Composition Taxpayers are required to file Form GSTR-4 Quarterly Return (which is also available on the GST portal), on quarterly basis. Whereas from 01.04.2019, composition taxpayers are required to file Form GST CMP 08, on quarterly basis.

For FAQ: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_GSTR4annual.htm

For UM: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=manual_GSTR4annual.htm

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