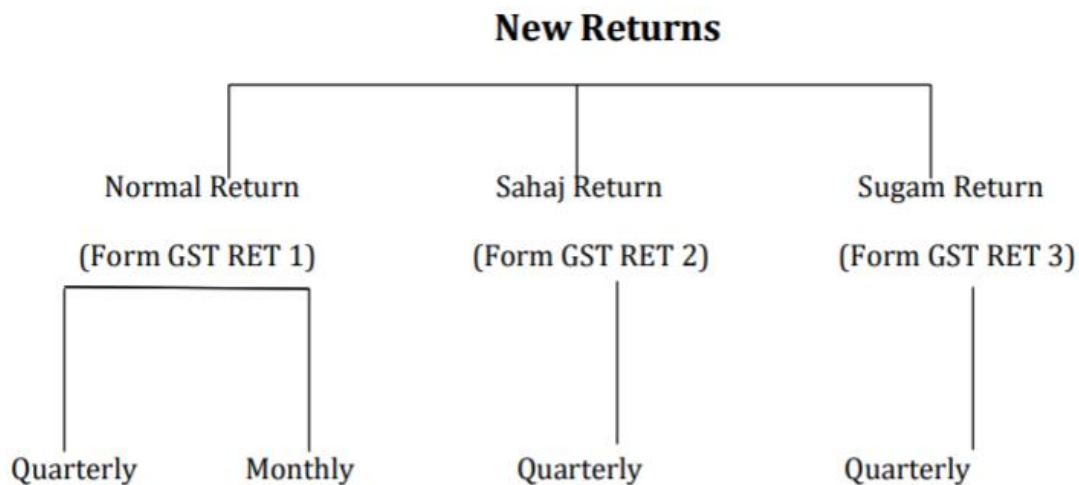


GST - New Return Prototype

Goods and Services Tax Network (GSTN) has released a web-based prototype of the offline tool of new return system. These new GST Returns will replace GSTR-3B, GSTR-1.

These newly proposed prototype are user-friendly and will provide all details such as invoice upload, upload of purchase register for matching with a system-created inward supplies.

Frequency of Filing Newly Proposed Returns



GST RET 2 and GST RET 3 are mainly for Smaller taxpayers.

Features of New Return Prototype

- Annexure of supplies (GST ANX-1) –
 - Details of the documents (invoice, credit/debit notes) can be uploaded any time during the month till filing of return.
 - Documents uploaded upto 10th of following month shall be made available to the recipient for claiming ITC.
 - Documents uploaded after 10th of following month shall be made available to the recipient in the next month.
- Annexure of Inward Supplies (GST ANX-2) –
 - Inward supplies auto-populated from the suppliers GST ANX-1).
 - There will be a facility to match ANX-2 with purchase register

- It will also contain details auto-populated from Form GSTR-5 (Non-resident foreign taxpayer) and Form GSTR-6 (Return by Input Service Distributor).

Purpose of New Prototype

While the actual Offline Tool of ANX-1 and ANX-2 are being designed for taking feedback on use of Offline Tool of New returns and suggestions from users to provide matching facility with taxpayer's purchase register to find out mismatches of invoices not uploaded or incorrectly uploaded by suppliers, it was thought valuable to run it again as a Prototype to get feedback on user interface and functionalities to enable us to deliver the best suited product.