

## Chapter 10

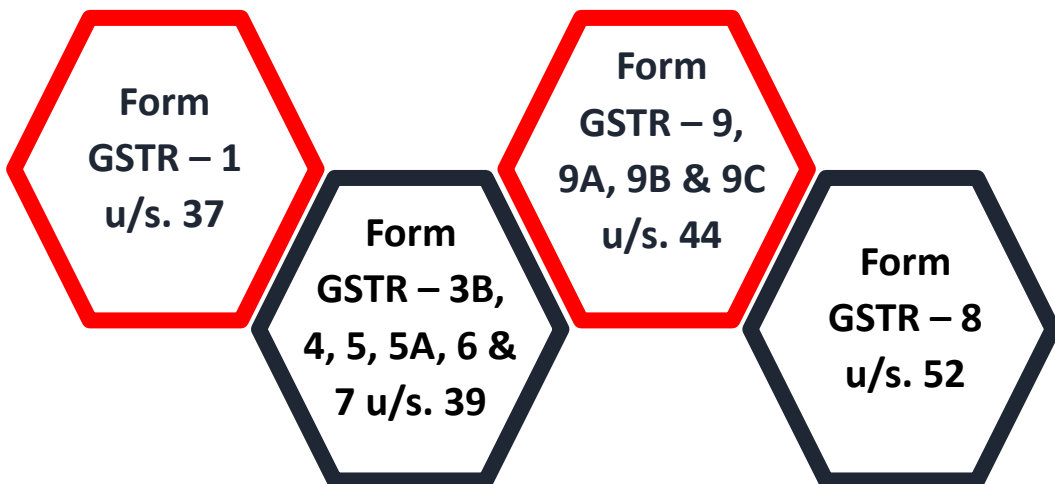
# Returns

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## Returns/Statements under the GST Law



FORM	PARTICULARS	DUE DATE	APPLICABLE TO
GSTR-3B	Monthly/ Quarterly summary return	<p>To be filed as under:</p> <p>→ Registered persons, who are not under the QRMP Scheme – 20<sup>th</sup> of the next month.</p> <p>→ Registered persons, who have opted for QRMP Scheme -</p> <p>a. Aggregate turnover up to Rs. 5 Cr. in the previous financial year and principal place of business is registered in category 1 States – 22<sup>nd</sup> of the next month following the Quarter.</p> <p>b. Aggregate turnover up to Rs. 5 Cr. in the previous financial year and principal place of business is registered in category 2 States – 24<sup>th</sup> of the next month following the Quarter</p> <p>→ pay the tax due in each of the first two months of the quarter by depositing the due amount in Form GST PMT-06, by the 25<sup>th</sup> day of the month</p>	<p>All registered persons other than:</p> <p>1) Input Service Distributor (ISD),</p> <p>2) Non Resident Taxable Person,</p> <p>3) Person Paying Tax under section:</p> <p>a. 10 - Composition levy</p> <p>b. 51 - Tax deduction at source</p> <p>c. 52 - Collection of tax at source</p> <p><b>Category – 1 States:</b> Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep</p> <p><b>Category – 2 States:</b> Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram,</p>

		succeeding such month under the head "Monthly payment for quarterly taxpayer"	Tripura, Meghalaya, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi
GSTR-1/ IFF	Statement for furnishing details of outward supplies	<p>To be filed by either of the following person on or before the below given dates:</p> <p>→ Registered person, who are not under QRMP Scheme - 11<sup>th</sup> of the next month</p> <p>Registered persons, who have opted for QRMP Scheme - 13<sup>th</sup> of the subsequent month</p> <p>Such persons can furnish details of outward supplies using IFF for the first two months of the quarter as under–</p> <p>1<sup>st</sup> month of the Quarter – on or before 13<sup>th</sup> of the subsequent month (max value = 50 Lakhs)</p> <p>2<sup>nd</sup> month of the Quarter - on or before 13<sup>th</sup> of the subsequent month (max value = 50 Lakhs)</p> <p>→ Invoices furnished</p>	Normal / Regular Taxpayer

		using the said facility in the first two months are not required to be furnished again in Form GSTR-1.	
GSTR-4	Return by composition taxpayers	Form GST CMP-08 by 18 <sup>th</sup> of the month succeeding the quarter. Form GSTR-4 Annually by 30 <sup>th</sup> April following the end of a financial year.	Composition taxpayer
GSTR-5	Return by non-resident taxpayers [foreigners]	13 <sup>th</sup> of the next month or within 7 days after the expiry of the registration, whichever is earlier	Non-Resident taxpayer
GSTR-5A	Monthly Return by Online information and database access or retrieval services (supply to a person other than a registered person i.e., non-taxable online recipient)	20 <sup>th</sup> of the next month	Registered persons providing online information and database access or retrieval services
GSTR-6	Monthly Return by Input Service Distributors	13 <sup>th</sup> of the next month	Input Service Distributor
GSTR-7	Monthly Return for TDS	10 <sup>th</sup> of the next month	Tax Deductor
GSTR-8	Monthly Return (Statement) for Collection of Tax at Source	10 <sup>th</sup> of the next month	E-Commerce Operator
GSTR-9	Annual return	The due date for filing GSTR-9 & GSTR-9C is 31 <sup>st</sup> December of the next Financial Year. However, the due date for the FY 2017-18, 2018-19,	Annual return is to be filed by every registered person other than the following: a. Casual Tax payer, b. Input Service

		<p>2019-20 and 2020-21 was extended by various notifications.</p> <p><b><u>EXTENSION</u></b></p> <p>→ <b><u>FY 2017-18:</u></b> The due date was extended till 05.02.2020 for the registered person whose principal place of business is in the Category – 1 States* and 07.02.2020 for rest of the States. (Notf. No 06/2020 C.T. dated 03.02.2020)</p> <p>→ <b><u>FY 2018-19:</u></b> The due date was extended till 31.12.2020 (Notf. No. 80/2020 – C.T. dated 28.10.2020).</p> <p>→ <b><u>FY 2019-20:</u></b> The due date was extended till 31.03.2021 [Notf. No. 4/2021 – C.T. dated 28.02.2021 ]</p> <p>→ <b><u>FY 2020-21:</u></b> The due date was extended till 28.02.2022. [Notf. No. 40/2021 – C.T. dated 29.12.2021.</p>	<p>Distributor (ISD),</p> <p>c. A person paying tax under section 51 – Tax deduction at source,</p> <p>d. A person paying tax under section 52 – Collection of tax at source,</p> <p>e. Non-Resident Taxable Person.</p> <p><b>*Category – 1 States:</b> Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand.</p> <p>→ The requirement of mandatory filing of annual return in Form GSTR-9 has been made optional by way of various notifications issued from time to time for the FY 2017-18, 2018-19, 2019–20, 2020–21 and 2021-22 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees.</p> <table border="1" data-bbox="1050 1704 1326 1870"> <thead> <tr> <th>Financial Year</th> <th>Notification No.</th> </tr> </thead> <tbody> <tr> <td>2017-18, 2018-19</td> <td>N.N. 47/2019-</td> </tr> </tbody> </table>	Financial Year	Notification No.	2017-18, 2018-19	N.N. 47/2019-
Financial Year	Notification No.						
2017-18, 2018-19	N.N. 47/2019-						

			and 2019-20	CT dated 09.10.2019 further amended by N.N. 77/2020- CT dated 15.10.2020
			2020-21	N.N. 31/2021- CT dated 30.07.2021
			2021-22	N.N. 10/2022- CT dated 05.07.2022
GSTR-9C	Reconciliation Statement		<p>Turnover limit for mandatory filing of GSTR-9C (Reconciliation Statement)</p> <p>a. <b><u>FY 2017 – 18</u></b> : Normal taxpayers having aggregate turnover of more than 2 crores.</p> <p>b. <b><u>For FY 2018-19 onwards, the limit has been increased to Rs. 5 crores.</u></b></p>	
GSTR-9A	Annual return by Composition Dealers	31 <sup>st</sup> December of the next Financial Year.	<p>Composition Taxpayer</p> <p>The requirement of mandatory filing of annual return has been made optional by way of various notifications issued from time to time for the FY 2017-18, 2018-19, 2019–20, 2020–21 and 2021-22 for those registered persons whose aggregate</p>	

			turnover in a financial year does not exceed two crore rupees.
GSTR-10	Final Return	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later	Registered Person whose registration has been cancelled
GSTR-11	Return to be filed by a person having UIN (Unique Identity Number) w.r.t inward supplies received by him to file refund of the taxes paid by him on inward supplies.		Person having UIN

**Note:** Above due dates have been extended from time to time. Please refer Annexure- 'A' for the details of extended due dates and relevant notification(s).

### Statutory Provisions

#### **37. Furnishing details of outward supplies**

(1) Every registered taxable person, other than an input service distributor, a non-resident taxable person and a person paying tax under the provisions of section 10, section 51 or section 52, shall furnish, electronically <sup>1</sup>[subject to such conditions and restrictions and] in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details <sup>2</sup>[shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies ]:

~~<sup>3</sup>[Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:]~~

<sup>1</sup> Inserted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022.

<sup>2</sup> Substituted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022 for "shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed".

<sup>3</sup> Omitted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022.



<sup>4</sup>[Provided that] the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

<sup>5</sup>[Provided further that] any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner

(2) ~~<sup>6</sup>Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.]~~

(3) Any registered person, who has furnished the details under sub-section (1) for any tax period <sup>7</sup>[and which have remained unmatched under section 42 or section 43], shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after <sup>8</sup>[the thirtieth day of November furnishing of the return under section 39 for the month of September] following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier

<sup>9</sup>[Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.].

4 Substituted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022 for "provided further that".

5 Substituted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022 for "provided also that".

6 Omitted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022.

7 Omitted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022.

8 Substituted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022.

9 Inserted vide Order No. 02/2018-Central Tax dated 31.12.2018

<sup>10</sup>[(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

*Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods]*

<sup>11</sup>[(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

*Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.]*

*Explanation.—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.*

#### Extract of the CGST Rules, 2017

##### <sup>12</sup>[59. **Form and manner of furnishing details of outward supplies**

- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.
- (2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, - using invoice furnishing facility (hereafter in this notification referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1<sup>st</sup> day of the month succeeding such month till the 13<sup>th</sup> day of the said month:

<sup>10</sup> Inserted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022.

<sup>11</sup> Inserted by The Finance Act, 2023, effective date yet to be notified.

<sup>12</sup> Substituted vide Notf No. 82/2020-C.T., dated 10.11.2020 and applicable w.e.f. 01.01.2021.

<sup>13</sup>[Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1<sup>st</sup> day of May, 2021 till the 28<sup>th</sup> day of May, 2021]:

<sup>14</sup>[Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1<sup>st</sup> day of June, 2021 till the 28<sup>th</sup> day of June, 2021].

- (3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in FORM GSTR-1 for the said quarter.
- (4) The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include the—
- (a) invoice wise details of all—
    - (i) inter-State and intra-State supplies made to the registered persons; and
    - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
  - (b) consolidated details of all—
    - (i) intra-State supplies made to unregistered persons for each rate of tax; and
    - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
  - (c) debit and credit notes, if any, issued during the month for invoices issued previously.
- (5) The details of outward supplies of goods or services or both furnished using the IFF shall include the—
- (a) invoice wise details of inter-State and intra-State supplies made to the registered persons;
  - (b) debit and credit notes, if any, issued during the month for such invoices issued previously].
- <sup>15</sup>[(6) Notwithstanding anything contained in this rule,—
- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B <sup>16</sup>[for the preceding month];
  - (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;

<sup>13</sup> Inserted vide Notf. No. 13/2021-CT dt. 01.05.2021.

<sup>14</sup> Inserted vide Notf. No. 13/2021-CT dt. 01.06.2021.

<sup>15</sup> Inserted vide Notf. No. 01/2021-CT dated 01.01.2021.

<sup>16</sup> Substituted vide Notf No. 35/2021-Central tax dated 24.09.2021, applicable w.e.f. 01.01.2022 for "for preceding two months".

(c) <sup>17</sup>~~[a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period].~~

<sup>18</sup>[(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.]

**Related provisions of the Statute:**

Section or Rule	Description
Section 2(82)	Definition of 'Output Tax'
Section 2(83)	Definition of 'Outward Supply'
Section 2(94)	Definition of 'Registered Person'
Section 2(97)	Definition of 'Return'
Section 2(117)	Definition of 'Valid Return'
Section 16	Eligibility and Conditions for taking Input Tax Credit
Section 17	Apportionment of Credits and Blocked Credits
Section 22	Persons liable for registration
Section 24	Compulsory registration in certain cases
Section 38	Communication of details of inward supplies and input tax credit
Section 39	Furnishing of Returns
Section 47	Levy of late fee
Section 14 (IGST)	Special provision for payment of tax by a supplier of online information and database access or retrieval services.

<sup>17</sup> Omitted vide Notf No. 35/2021-Central tax dated 24.09.2021, applicable w.e.f. 01.01.2022

<sup>18</sup> Inserted vide Notf No. 26/2022-CT dated 26.12.2022.

### 37.1 Introduction

This provision relates to the furnishing of details of outward supplies by the supplier.

### 37.2 Analysis

- (a) A return of outward supplies in terms of this section should be furnished by every registered taxable person except for the following persons namely,
- Input service distributor.
  - A non-resident taxable person.
  - A person paying tax under the provisions of section 10 (composition levy).
  - A person paying tax under the provisions of section 51 (TDS).
  - A person remitting tax collected under the provisions of section 52 (TCS).
  - A person referred to in section 14 of IGST Act – a person providing Online Information and Data Access & Retrieval Services to a non-taxable online recipient.
- (b) Explanation to section 37 relating to furnishing of the “details of outward supplies” shall include details of Invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period. This e-return shall be filed within 11 days from the end of the tax period in **FORM GSTR-1**.
- (c) Such returns shall be for supply of goods or services or both as effected during a tax period and shall be filed electronically.
- (d) The Commissioner is empowered to notify any extension of due date of filing, for any class of persons, beyond the tenth of the succeeding month, with reasons to be recorded in writing. Refer to Annexure ‘A’ at the end of the chapter, for extensions notified, from time to time, for various returns.
- (e) The details provided by the supplier in GSTR-1 shall be auto-populated and made available electronically to the recipient, for matching purposes, in accordance with the provision of rule 60 in a FORM GSTR-2B / FORM GSTR-2A, which can be used for reconciliation before filing GST return.
- (f) Any error or omission in terms of provisions of sub-section (3) of section 37 can be regularised by the registered person within the prescribed time. The time limit prescribed for regularisation of any error or omission is earlier of the following events:
- 30<sup>th</sup> day of November (prior to FY 2021–22 amendment was permitted till filing of the return u/s. 39 for the month of September) following the end of the financial year; or
  - furnishing of the relevant annual return for the said financial year.
- (g) However, it was provided vide Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018, rectification of any error or omission pertaining to the financial year 2017-18 shall be allowed till the due date for furnishing the details under sub-section

(1) Of section 37 for the month of March, 2019 or for the quarter January, 2019 to March, 2019.

**For example:** Assume an entity has furnished the annual returns for the FY 2021-22 on August 15, 2022. An error is discovered by the entity while filing the return for the month of October 2022 on November 18, 2022 in respect of a transaction pertaining to the tax period July 2021. In this case, the rectification of the error pertaining to a transaction in July 2021 cannot be made because the said entity has already filed its annual return on 15<sup>th</sup> August, 2022.

(g) The following registered person shall not be allowed to furnish the details of outward supplies of goods or services or both in Form **GSTR – 1/IFF–**

→ who has not furnished the following:

- Form GSTR – 1: details of outward supplies for any of the previous tax period.
- Form GSTR – 3B:
  - monthly filing – has not furnished the return in Form GSTR-3B for the preceding month.
  - QRMP - has not furnished the return in Form GSTR-3B for the preceding tax period.

→ who has been issued an intimation under rule 88C (1) intimating the difference in tax pay-out in Form GSTR 1 and tax paid through Form GSTR 3B for a tax period. This qualification will not cover those registered persons who have either deposited the differential tax communicated in the notice or have furnished a satisfactory reply.

The Government, on the recommendations of the Council, subject to such conditions and restrictions, notify a registered person or a class of registered persons to furnish the details of the outward supplies, even if he had failed to comply with section 37 (4).

### Linking E-Way Bill with GSTR-1

Every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/- or Rs. 1,00,000/- (as prescribed under the respective State GST law), as the case may be, in relation to supply, or for reason other than supply such as sale of goods on approval basis, job work etc., or due to inward supply from an unregistered person excluding exempted goods needs to furnish information relating to the said goods and thereby, furnish details of invoices / bill of supply / delivery challan while generating e-way bills. Further, the invoice details for supplies have to be given in FORM GSTR-1 by the tax payer. To avoid duplicate data entry, GSTN has provided a facility to taxpayers, where e-way bill data of a tax period can be imported by the taxpayer in their FORM GSTR-1. If the number of e-way bills generated in a month are:

- up to 50 only, the invoice details can be directly imported into the respective Tab of Form GSTR 1, without using the offline tool.

- more than 50 but less than 500, invoices can be downloaded in three separate CSV files with data pertaining to B2B transactions, B2C transactions and HSN summary. These files can then be imported into FORM GSTR-1 offline tool.
- more than 500, the invoice details in respect of B2B transactions, B2C transactions and HSN summary can be imported from E-Way Bill portal in a single excel file. This file can then be imported into FORM GSTR-1 offline tool.

However, the data so imported can be edited while filing FORM GSTR-1.

It is pertinent to mention here that 'import EWB data' option in the GSTN portal and selection of requisite data of invoices to be uploaded in the GSTR-1 is an option, made available to ease the return filing procedure and the same is not mandatory. Where the user decides not to use the option, details of such invoices are to be filed manually.

Matching details given in FORM GSTR-1 with those given in the e-way bill will curb tax evasion as evident from certain facts revealed like some transporters are doing multiple trips by generating only a single e-way bill or not reflecting invoices for which e-way bill is generated while filing FORM GSTR-1 or e-way bill is not being generated even as supplies are being made etc.

However, certain points to be considered while reconciling e-way bills generated with the data declared in GST returns so that frivolous demands are not raised:

- movement of goods over and above a threshold limit require generation of e-way bill while data declared in FORM GSTR-1 includes all the supplies regardless of any threshold,
- in case of supply of services, no e-way bill is required to be issued while the same needs to be duly reported in FORM GSTR-1,
- varied State-specific requirements, such as different threshold limits and notified products for which e-way bills are required,
- reconciliation of the value of supplies considering the credit notes (tax or financial) issued later by the supplier to factor the discounts, deficiency, etc. for the customer,
- In case where goods are transported by job worker, the e-way bill will be generated on the basis of Delivery Challan and not on the basis of tax invoice issued by job worker for job work charges. The value of goods moved on the basis of Delivery Challan is not to be reported in FORM GSTR-1 and neither there is mention of tax invoice issued by job worker for job work charges in e-way bill; therefore, no data would be auto-populated in FORM GSTR-1 of the job worker.

#### **Components of GST Return for Outward Supplies made by the Taxpayer (Form GSTR-1)**

This Statement of outward supplies would capture the following information:

1. GSTIN
2. (a) Legal name of the registered person  
(b) Trade name, if any,

3. (a) ARN  
(b) Date of ARN
4. The transactions of outward supplies are required to be furnished in the said Statement i.e., Form GSTR 1 at an invoice / consolidated level, as per the requirements laid down in law / rules which are as mentioned in the below table:

**Case 1:** Submission of information at Invoice level.

**Case 2:** Submission of information at consolidated (Place of supply) level.

**Case 1**

Supplies made to	Invoice Value	Level of submission
Registered Persons	Any	Invoice level
Unregistered Persons (stated as Consumer in the return) (Inter-State Supply only)	> 250,000	Invoice level
Export of Goods or Services or Both	Any	Invoice Level
Credit Note for the above	Any	Invoice Level

**Case 2**

Supplies made to	Invoice Value	Level of submission
Unregistered Persons – Intra State	Any	Consolidated
Unregistered Persons – Inter State Supply (stated as Consumer in the return)	< 250,000	Consolidated
All Exempted Supplies	Any	Consolidated

Note: For all B2C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise and rate-wise summary of supplies should be uploaded in Table 7 of the Form GSTR-1.

**Additional Comments:** Every registered person furnishing any statement or return or making any application, shall make sure that they have read the instructions provided by GSTN which is to be followed by every registered person furnishing such statement / return / application. The said instruction is available in the format(s) of Form(s) prescribed in CGST Rules, 2017 as well as at the offline utility of each of the Statement / Return / Application.

**Illustration:**

1. **HSN requirement:** HSN summary to be provided in Table 12 of Form GSTR 1 is divided into 2 parts vide Notification No. 78/2020 – C.T. dated 15.10.2020



- (a) Aggregate Turnover up to Rs. 5 crore in the previous financial year - 4 digits compulsorily for B2B supply and optional for B2C supply
- (b) Aggregate Turnover above Rs. 5 crore in the previous financial year - 6 digits.

It is also important to note that, HSN Summary or summary of supplies at the description of goods / services level, shall also contain details of supplies which are exempt from payment of tax or is not liable to Goods and Service Tax i.e., non-taxable supply (example supply of alcoholic liquor meant for human consumption).

- 2. Furnishing of details of Exports as against supplies made to SEZ unit or SEZ developer / Deemed Exports:** Details of export of goods or services or both are to be separately furnished in Table 6A of Form GSTR-1.

### 37.3 Issues and Concerns

- (i) It is important for every registered person to note that the details of all outward supplies made by him is to be furnished in Form GSTR-1 i.e., statement of outward supplies, irrespective of the fact, whether such supply is outside the umbrella of GST or exempted from payment of tax i.e., GST, by way of exemption notification or is it a supply of notified goods or services which is liable to tax in the hands of recipient. The reason for disclosure is **(1)** the law requires one to provide details of such supplies though not liable to tax; and **(2)** as a registered person, by disclosing the values of all supplies, the registered person is effecting a reconciliation of financial statements with that of statements / returns furnished.
- (ii) Person effecting zero-rated supplies (physical export of goods), who wishes to claim refund of taxes paid has to ensure that details relating to such supplies as provided in GSTR-1, like invoice no., shipping bill details, value of goods exported and amount of IGST paid match with the details as available in the ICEGATE system. Only on matching of such details, refund of tax paid will be granted. Therefore, it is important that every registered person making physical export of goods verifies whether details of all export invoices as provided in GSTR-1 matches with details available in customs in ICEGATE.

The same can be verified by logging in to [www.gst.gov.in](http://www.gst.gov.in) with valid credentials and following the below mentioned steps:

*Refunds >> Track Status of Invoice data to be shared with ICEGATE*

**Note:** If the difference in the value of IGST paid is more than ` 100, between values disclosed in Form GSTR-3B and that of Form GSTR-1, the information will not be shared by GSTN for verification by ICEGATE, in such cases one has to first ensure that there is parity in the value disclosed in Form GSTR-3B and Form GSTR-1 by amending the details as required.

**37.5 Quarterly Return Monthly Payment Scheme (QRMP Scheme)**

GST Council, in its 42<sup>nd</sup> meeting held on 05.10.2020, had recommended that registered person having aggregate turnover up to five crore rupees may be permitted to furnish return on quarterly basis along with monthly payment of tax, with effect from 01.01.2021. Accordingly, the scheme was announced and the registered person having an aggregate turnover of up to 5 crore rupees in the preceding financial year were allowed to file quarterly Form GSTR – 1.

Details of the scheme are explained below:

- a. For each of the first and second months of a quarter, such a registered person will have the facility (Invoice Furnishing Facility- IFF) to furnish the details of such outward supplies to a registered person, as he may consider necessary, between the 1<sup>st</sup> day of the succeeding month till the 13<sup>th</sup> day of the succeeding month.
- b. The said details of outward supplies shall, however, not exceed the value of fifty lakh rupees in each month.
- c. It may be noted that after 13<sup>th</sup> of the month, this facility for furnishing IFF for previous month would not be available.
- d. As a facilitation measure, continuous upload of invoices would also be provided for the registered persons wherein they can save the invoices in IFF from the 1<sup>st</sup> day of the month till 13<sup>th</sup> - day of the succeeding month.
- e. The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the FORM GSTR-2B / 2A of the concerned recipient.
- f. The facility of furnishing details of invoices in IFF is not mandatory and is only an optional facility made available to the registered persons under the QRMP Scheme.
- g. The details of invoices furnished using the said facility in the first two months are not required to be furnished again in FORM GSTR-1. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in FORM GSTR-1 for the quarter.

**Statutory Provisions****<sup>19</sup>[Section 38. Communication of details of inward supplies and input tax credit.**

- (1) *The details of outward supplies furnished by the registered persons under subsection (1) of section 37 and of such other supplies as may be prescribed, and an autogenerated statement containing the details of input tax credit shall be made available electronically to the recipients*

<sup>19</sup> Substituted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 01.10.2022.

*of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.*

- (2) *The auto-generated statement under sub-section (1) shall consist of*
- (a) *details of inward supplies in respect of which credit of input tax may be available to the recipient; and*
- (b) *details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,]*
- (i) *by any registered person within such period of taking registration as may be prescribed; or*
- (ii) *by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or*
- (iii) *by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed;*
- or**
- (iv) *by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or*
- (v) *by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or*
- (vi) *by such other class of persons as may be prescribed.]*

#### Extract of the CGST Rules, 2017

##### **<sup>20</sup>[60. Form and manner of ascertaining details of inward supplies.**

- (1) *The details of outward supplies furnished by the supplier in FORM GSTR-1 or using the IFF shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal, as the case may be.*
- (2) *The details of invoices furnished by a non-resident taxable person in his return in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR-2A electronically through the common portal.*
- (3) *The details of invoices furnished by an Input Service Distributor in his return in FORM*

<sup>20</sup> Substituted vide Notf No. 82/2020-CT dt. 10.11.2020 w.e.f. 01.01.2021.

GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR-2A electronically through the common portal.

- (4) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal
- (5) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR 2A electronically through the common portal.
- (6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in Part D of FORM GSTR-2A electronically through the common portal.
- (7) An <sup>21</sup>[auto-generated ~~auto-drafted~~] statement containing the details of input tax credit shall be made available to the registered person in FORM GSTR-2B , for every month, electronically through the common portal, and shall consist of -
  - (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;
  - (ii) the details of invoices furnished by a non-resident taxable person in FORM GSTR-5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be, -
    - (a) for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
    - (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
    - (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;
  - (iii) the details of the integrated tax paid on the import of goods or goods brought in

<sup>21</sup> Substituted vide Notf No. 19/2022 - CT dt. 28.09.2022, applicable w.e.f. 01.10.2022.

*the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.*

- (8) *The Statement in FORM GSTR-2B for every month shall be made available to the registered person,-*
- (i) *for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;*
- (ii) *in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39].*

#### Related provisions of the Statute

Section or Rule	Description
Section 2(62)	Definition of 'Input Tax'
Section 2(67)	Definition of 'Inward Supply'
Section 2(94)	Definition of 'Registered Person'
Section 2(97)	Definition of 'Return'
Section 2(117)	Definition of 'Valid Return'
Section 16	Eligibility and Conditions for Taking Input Tax Credit
Section 17	Apportionment of Credits and Blocked Credits
Section 22	Persons liable for registration
Section 24	Compulsory registration in certain cases
Section 37	Furnishing details of Outward supplies
Section 39	Furnishing of Returns
Section 47	Levy of late fee
Section 14 (IGST)	Special provision for payment of tax by a supplier of online information and database access or retrieval services.

**38.1 Introduction**

Provision of rules 60 relates to ascertaining of details of inward supplies by the recipient on the basis of details of outward supplies uploaded by the supplier(s) in Form GSTR 1.

**38.2 Analysis**

- (a) In respect of the return for outward supplies filed by the supplier of goods / services (under section 37 of CGST / SGST Act, 2017), recipient of supply is required to match his inward supply details with that of the details uploaded by the supplier by way of furnishing Form GSTR-1. Hence, for this purpose provision of Form GSTR 2A & Form GSTR 2B has been made in GSTN.

→ Difference Between Form GSTR 2A & Form GSTR 2B is as follows:

Assertions	Form GSTR 2A	Form GSTR 2B
→ <b>Type of report</b>	It is a dynamic statement, the details of inward supplies vis-à-vis ITC will be available on a real-time basis.	It is a static statement, the details of inward supplies vis-à-vis ITC will not change after the report is generated.
→ <b>Content</b>	<p>It retrieves particulars of inward supplies vis-à-vis ITC from the following returns filed by the Supplier:</p> <ul style="list-style-type: none"> <li>☼ Form GSTR 1</li> <li>☼ Form GSTR 5</li> <li>☼ Form GSTR 6</li> <li>☼ Form GSTR 7</li> <li>☼ Form GSTR 8</li> </ul> <p>IGST paid on import of goods from ICEGATE and goods brought in DTA from SEZ unit / SEZ developer on Bill of Entry.</p>	<p>It retrieves particulars of inward supplies vis-à-vis ITC from the following returns filed by the Supplier:</p> <ul style="list-style-type: none"> <li>☼ Form GSTR 1</li> <li>☼ Form GSTR 5</li> <li>☼ Form GSTR 6</li> </ul> <p>IGST paid on import of goods from ICEGATE and goods brought in DTA from SEZ unit / SEZ developer on Bill of Entry</p>
→ <b>Reporting of Eligibility</b>	It doesn't provide bifurcation of eligible ITC & ineligible ITC.	It does provide bifurcation of eligible ITC & ineligible ITC.

→ <b>Due Date</b>	Available on real-time.	Available only after the due date of filing IFF/Form GSTR 1 is completed. (ideally on 14 <sup>th</sup> of next month)
→ <b>Source for return</b>	The details is not a source for availing ITC.	The details from Form GSTR 2B is auto-populated in Form GSTR 3B

- (b) The details uploaded by the supplier (in Form GSTR-1 or using IFF) and non-resident taxable person will be made available to the recipient in Part 'A' of Form GSTR 2A and the details of input tax credit distributed by input service distributor will be made available in Part 'B' of said Form i.e., Form GSTR 2A. The details will be available for verification as and when the supplier has furnished Form GSTR-1. The details of tax deducted at source and tax collected at source will be made available in Part 'C' of Form GSTR 2A and the details of IGST paid on import of goods or goods brought in Domestic Tariff Area from SEZ unit or SEZ developer on a bill of entry will be made available in Part 'D'..

SUPPLIER TYPE	RETURN FORM	GSTR-2A OF THE RECEIPT
Regular	GSTR-1/ IFF	Part-A of GSTR 2A
Non-Resident Taxable Person	GSTR-5	
Input Service Distributor	GSTR-6	Part-B of GSTR 2A
TDS Deductor - Sec. 51	GSTR-7	Part-C of GSTR 2A
TCS Collector - Sec. 52	GSTR-8	
Imported via Bill of Entry (BoE)		Part-D of GSTR 2A

**Part A of FORM GSTR 2A** will contain the following details (auto-populated on basis of Form GSTR 1 submitted by the supplier).

Sl. No. of Form 2A	Content of FORM GSTR 1 of supplier
3	Inward supplies received from a registered person other than the supplies attract reverse charge.
4	Inward supplies received from a registered person on which tax is to be paid on reverse charge.
5	Debit / Credit notes (including amendments thereof) received during current tax period.

- (c) The details uploaded by the supplier, non-resident taxable person, ISD and details of import of goods will be made available to the recipient in Form GSTR 2B in two parts:
- a. Part – A : ITC Available / Not Available
  - b. Part – B : ITC Reversal
- (d) Section 38 has been substituted vide the Finance Act, 2022 and the substituted section is applicable w.e.f. 01.10.2022. However, the rules for implementing the same are yet to be incorporated.

As per the provisions of section 38, Recipient will not be permitted ITC, whether wholly or partly, where details of said supplies being furnished by the registered person on the following scenarios:

- a. within such period of taking registration, as may be prescribed; or
- b. Who has defaulted in payment of taxes and such default continued for such period as may be prescribed; or
- c. Where output tax payable in Form GSTR-1 exceeds the output tax paid in Form GSTR-3B by such limit as may be prescribed; or
- d. Who has availed ITC excess ITC, within such period as may be prescribed, by such limit as may be prescribed; or
- e. Who has defaulted in payment of taxes as per the provisions of section 49(12) i.e has not paid 1% total payout in cash, subject to such conditions and restrictions as may be prescribed; or
- f. Such other class of person as may be prescribed.

### 38.3 Issues and Concerns

- (i) As a recipient of supply one would have to be cautious since supply details are uploaded by his suppliers by way of filing of GSTR 1. The Recipient will only download and verify such details in Form GSTR 2A / Form GSTR 2B. The Recipient should ensure that, all his inward supplies on which he has availed input tax credit has been uploaded by his supplier and the details of the same is available in Form GSTR-2A / Form GSTR 2B. By this, recipient of supply can avoid interest liability on taking of excess credit (in the eyes of exchequer) which may also effect his Goods and Service Tax Compliance rating in long run.
- (ii) Further, recipient of credit shall be aware of the fact that, input tax credit in relation to supply received in a particular financial year say 2020-2021 (including transactions of credit / debit notes as the case may be), if not availed earlier, is to be availed on or before the due date prescribed for filing of return for the month of September 2021 or date of filing of annual return in Form GSTR 9, whichever is earlier. However, from 01.10.2022, the last date for availing ITC pertaining to financial year is earlier of 30<sup>th</sup> November following the end of the financial year or date of furnishing of annual return in Form GSTR



9. On this aspect, law is sacrosanct and no additional time is allowed which will result in losing out on input tax credit.

### Statutory Provisions

#### 39. **Furnishing of returns**

(1) <sup>22</sup>[Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

*Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.*

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.]

(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.

(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.

(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within <sup>23</sup>[thirteen] days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.

(6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein

<sup>22</sup> Substituted vide The Finance (No. 2) Act, 2019 w.e.f. 10.11.2020.

<sup>23</sup> Substituted vide The Finance Act 2022 notified through Notf No. 18/2022 - CT dated 28.09.2022, applicable w.e.f. 01.10.2022 for "twenty".

*Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.*

- (7) <sup>24</sup>*[Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:*

<sup>25</sup>*[Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—*

*(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or*

*(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed]*

*Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.]*

- (8) *Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.*
- (9) <sup>26</sup>*[Where] any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars <sup>27</sup>[in such form and manner as may be prescribed], subject to payment of interest under this Act:*

<sup>24</sup> Substituted vide The Finance (No. 2) Act, 2019 w.e.f. 10.11.2020.

<sup>25</sup> Substituted vide The Finance Act 2022 notified through Nof No. 18/2022 - CT dated 28.09.2022 applicable w.e.f. 01.10.2022.

<sup>26</sup> Substituted vide The Finance Act 2022 notified through Nof No. 18/2022 - CT dated 28.09.2022 applicable w.e.f. 01.10.2022.

<sup>27</sup> Substituted by The Central Goods and Services Tax (Amendment) Act, 2018. This amendment, not yet enforced.

*Provided that no such rectification of any omission or incorrect particulars shall be allowed after the <sup>28</sup>[thirtieth day of November] following <sup>29</sup>[the end of the financial year to which such details pertain]", or the actual date of furnishing of relevant annual return, whichever is earlier.*

- (10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods <sup>30</sup>[or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:

**Provided** that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period]

- <sup>31</sup>[(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

*Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.]*

#### Extract of the CGST Rules, 2017

##### <sup>32</sup>[61. Form and manner of submission of monthly return

- (1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under—
- (i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:
  - (ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:—

<sup>28</sup> Substituted vide The Finance Act, 2022 notified through Notf No. 18/2022 - CT dated 28.09.2022, applicable w.e.f. 01.10.2022.

<sup>29</sup> Substituted vide The Central Goods and Services Tax (Amendment) Act, 2018 w.e.f. date to be notified.

<sup>30</sup> Substituted vide The Finance Act, 2022 notified through Notf No. 18/2022 - CT dated 28.09.2022, applicable w.e.f. 01.10.2022.

<sup>31</sup> Inserted by The Finance Act, 2023, effective date yet to be notified.

<sup>32</sup> Substituted w.e.f 01.01.2021 vide Notf No. 82/2020 dt. 10.11.2020.

TABLE

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	Twenty-second day of the month succeeding such quarter.
2	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	Twenty-fourth day of the month succeeding such quarter.

- (2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in FORM GSTR-3B.
- (3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in FORM GST PMT-06, by the twenty fifth day of the month succeeding such month:
- Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in FORM GST PMT-06, for such class of taxable persons as may be specified therein:
- Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:
- Provided also that while making a deposit in FORM GST PMT-06, such a registered person may—
- for the first month of the quarter, take into account the balance in the electronic cash ledger.
  - for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.
- (4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in FORM GSTR-3B, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in FORM GSTR-3B for the said quarter has been filed].

**<sup>33</sup>[61A. Manner of opting for furnishing quarterly return**

- (1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1<sup>st</sup> day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

*Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,-*

- (a) *becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or*
- (b) *opts for furnishing of return on a monthly basis, electronically, on the common portal:*

*Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.*

- (2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.]

**62. <sup>34</sup>[Form and manner of submission of statement and return]**

- (1) Every registered person <sup>35</sup>[paying tax under section 10 shall-
- (i) *furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and*
  - (ii) *furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year]*

*electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.*

<sup>33</sup> Inserted vide Notf No. 82/2020-CT dated 10.11.2020.

<sup>34</sup> Substituted vide Notf. no. 20/2019-CT dt. 23.04.2019 for—Form and manner of submission of quarterly return by the composition supplier

<sup>35</sup> Substituted vide Notf No. 20/2019-CT dated 23.04.2019

~~<sup>36</sup>[Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.]~~

- (2) Every registered person furnishing the <sup>37</sup>[statement under sub-rule (1) shall discharge his liability towards tax or interest] payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.
- (3) The return furnished under sub-rule (1) shall include the-
- (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
  - (b) consolidated details of outward supplies made.
- (4) A registered person who has opted to pay tax under section 10 <sup>38</sup>[\*\*\*\*] from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.
- Explanation.*— For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail <sup>39</sup>[\*\*\*\*] input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme <sup>40</sup>[\*\*\*\*].
- (5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish <sup>41</sup>[a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18<sup>th</sup> day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls].
- (6) <sup>42</sup>[\*\*\*\*]

<sup>36</sup> Inserted vide Notf No. 45/2017 - CT dt 13.10.2017 and Omitted vide Notf No. 20/2019-CT dt. 23.04.2019

<sup>37</sup> Substituted vide Notf No. 20/2019-CT dt. 23.04.2019

<sup>38</sup> Omitted vide Notf No. 82/2020-CT dated 10.11.2020.

<sup>39</sup> Omitted vide Notf No. 20/2019-CT dt. 23.04.2019

<sup>40</sup> Omitted vide Notf No. 82/2020-CT dated 10.11.2020.

<sup>41</sup> Substituted vide Notf No. 20/2019-CT dt. 23.04.2019

<sup>42</sup> Omitted vide Notf No. 82/2020-CT dated 10.11.2020.

**63. Form and manner of submission of return by non-resident taxable person.-**

Every registered non-resident taxable person shall furnish a return in **FORM GSTR-5** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

**64. Form and manner of submission of return by persons providing online information and database access or retrieval services**

Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.

**65. Form and manner of submission of return by an Input Service Distributor.-**

Every Input Service Distributor shall, on the basis of details contained in **FORM GSTR-6A**, and where required, after adding, correcting or deleting the details, furnish electronically the return in **FORM GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

**66. Form and manner of submission of return by a person required to deduct tax at source.-**

- (1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **FORM GSTR-7** electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.
- (2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the <sup>43</sup>[deductees] <sup>44</sup>[suppliers in Part C of ~~FORM GSTR-2A and FORM GSTR-4A~~] on the common portal after <sup>45</sup>[the due date of] filing of **FORM GSTR-7** <sup>46</sup>[for claiming the amount of tax deducted in his electronic cash ledger after validation].
- (3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in **FORM GSTR-7A** on the basis of the return furnished under sub-rule (1).

<sup>43</sup> Substituted vide Notf No. 31/2019 – CT dt. 28.06.2019.

<sup>44</sup> Substituted vide Notf No. 31/2019 – CT dt. 28.06.2019.

<sup>45</sup> Omitted vide Notf No. 31/2019 – CT dt. 28.06.2019

<sup>46</sup> Inserted vide Notf No. 31/2019 – CT dt. 28.06.2019

**67. Form and manner of submission of statement of supplies through an ecommerce operator.-**

- (1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in **FORM GSTR-8** electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.
- (2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers <sup>47</sup>~~[in Part C of FORM GSTR-2A]~~ on the common portal after <sup>48</sup>~~[the due date of]~~ filing of **FORM GSTR-8** <sup>49</sup>~~[for claiming the amount of tax collected in his electronic cash ledger after validation].~~

**<sup>50</sup>67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.-**

Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 or a Nil statement in FORM GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

*Explanation. - For the purpose of this rule, a nil return or nil details of outward supplies or nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be.]*

**68. Notice to non-filers of returns.-**

A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

**Related provisions of the Statute**

Section or Rule	Description
Section 2(94)	Definition of Registered Person
Section 2(97)	Definition of Return

<sup>47</sup> Omitted vide Notf No. 31/2019 – CT dt. 28.06.2019

<sup>48</sup> Omitted vide Notf No. 31/2019 – CT dt. 28.06.2019

<sup>49</sup> Inserted vide Notf No. 31/2019 – CT dt. 28.06.2019

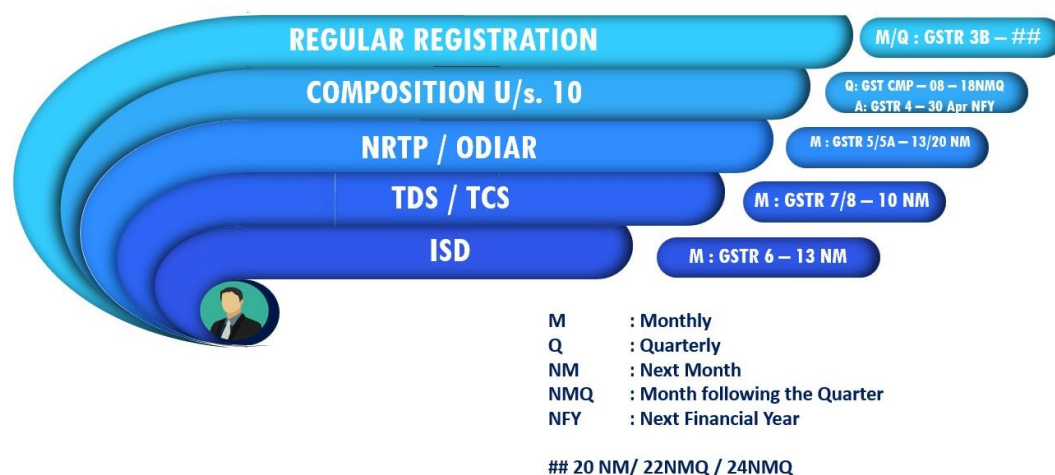
<sup>50</sup> Substituted vide Notf No. 79/2020 - CT dated 15.10.2020



Section 2(117)	Definition of Valid Return
Section 16	Eligibility and Conditions for Taking Input Tax Credit
Section 17	Apportionment of Credit and Blocked Credits
Section 22	Persons liable for registration
Section 24	Compulsory registration in certain cases
Section 37	Furnishing details of Outward supplies
Section 38	Communication of details of inward supplies and input tax credit
Section 41	Availment of input tax credit
Section 46	Notice to return defaulters
Section 47	Levy of late fee
Section 51	Tax deduction at source
Section 52	Collection of tax at source
Section 14 (IGST)	Special provision for payment of tax by a supplier of online information and database access or retrieval services.

### 39.1 Analysis

This section deals with filing of GST Return by persons registered under different provisions of this Act and rules made thereto.



Note: In case of a registered person who has opted for QRMP scheme, tax shall be paid through Form GST PMT-06 for first and second month of the Quarter on or before 25<sup>th</sup> of the next month.

## A. Return and due dates for payment of tax and filing of return for the registered persons

Section Ref – (A)	Person Liable – (B)	FORM – (C)	CGST Rule – (D)	Due date for payment of tax – (E)	Due Date for filing of return - (F)	Periodicity – (G)
39 (1)	<p>Regular Taxpayers (other than registered person covered under subsection 2, 3, 4 &amp; 5 of Section 39)</p> <p><b>Category - 1</b>  <b>States:</b>            Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep</p>	Form GSTR-3B	Rule 61	On or before the due date of filing of return – As referred in column (F)	<p>→ Registered person, who are not under QRMP Scheme – 20<sup>th</sup> of the next month.</p> <p>→ Registered person, who have opted for QRMP Scheme and whose principal place of business is in –</p> <p>A. Category 1 States – 22<sup>nd</sup> of the next month following the Quarter.</p> <p>B. Category 2 States – 24<sup>th</sup> of the next month following the Quarter.</p>	Monthly / Quarterly

	<b>Category – 2</b> <b>States:</b> Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi					
39(2)	Composition Taxable persons	Form GSTR-4 / Form GST CMP - 08	Rule – 62	On or before the due date of filing of return – Ref column (F)	Form GST CMP-08 is to be filed within 18 <sup>th</sup> day of the month succeeding the quarter.  Form GSTR-4 is to be filed till 30 <sup>th</sup> Apr after the end of the FY.	Quarterly / Annual.

39(3)	Any Registered person who is liable to deduct tax at source under section 51	GSTR-7	Rule – 66	On or before the due date of filing of return – As referred in column (F)	On or before 10 <sup>th</sup> day of the subsequent month	Monthly
39(4)	Input Service Distributor (for distributing credits)	GSTR-6	Rule – 65	Not Applicable	On or before 13 <sup>th</sup> day of the succeeding month	Monthly
39(5)	Non-Resident Taxable person	GSTR-5	Rule – 63	On or before the due date of filing of return – As referred in column (F)	Within 13 days after the end of the calendar month or within 7 days after the last day of the validity period of registration, whichever is earlier	
	Supplier located outside taxable territory – making supply of online information and data base access or retrieval services from a place outside India to non-taxable online recipient.	GSTR-5A	Rule – 64	On or before due date of filing of return – As referred in Column (F)	On or before 20 <sup>th</sup> day of the succeeding month (including part thereof)	Monthly

### C. The extension of time limit for furnishing the returns

The Commissioner is empowered by sub-section (6) of section 39, for extending the due dates for furnishing the returns and on the basis of this, commissioner Central Tax / State Tax has issued Notification(s) extending due date(s) originally prescribed for filing of statement(s) / return(s), as the case may be.

Please refer '**Annexure – A**' at the end of the chapter, giving details of Notification(s) extending due date(s) for various statement(s) / return(s) prescribed under the GST laws.

**D. Mandatory to file returns**

Every registered person covered under section 39(1) & 39(2) shall furnish a return for every tax period whether or not any supplies of goods and/or services have been effected during such tax period. In other words, the person registered as regular taxpayer (including SEZ unit or developer) and person registered as a composition taxpayer, are obliged to file "NIL RETURN" even when there is / are no transaction(s) effected by them in any tax period.

**E. Rectification of error and omission**

- (i) Every registered person (including ISD, person liable to deduct tax at source) who has furnished or is required to file a return in terms of this section, can on identification of any error or omission rectify the same in the tax period in which such error or omission is noticed by him.
- (ii) Rectification, resulting in additional output tax or reduction in input tax credit shall be paid / reversed and the same would be subject to interest as prescribed in section 50 of this Act.
- (iii) Such rectification of error or omission will not be allowed, when omission or incorrect particulars are discovered as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities,
- (iv) Further, no rectification of any error or omission will be allowed after the 30<sup>th</sup> day of November following the end of the financial year to which such details pertains, or the actual date of filing of relevant annual return, whichever is earlier.

**F. Non-submission of previous tax period returns**

A registered person will not be allowed to furnish a return for any tax period, unless returns for all previous tax periods has been furnished by him.

**G. Quarterly Return Monthly Payment Scheme****→ Eligibility**

- A registered person who is required to furnish a return in FORM GSTR-3B, and who has an aggregate turnover of up to 5 crore rupees in the preceding financial year, is eligible for the QRMP Scheme from 01.01.2021.
- Further, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

**→ Mode of exercising the option**

- Facility to avail the scheme on the common portal would be available throughout the year.

- A registered person can opt in for any quarter from first day of second month of preceding quarter to the last day of the first month of the quarter. In order to exercise this option, the registered person must have furnished the last return, as due on the date of exercising such option. Once option has been exercised, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the said option.
- Similarly, the facility for opting out of the Scheme for a quarter will be available from first day of second month of preceding quarter to the last day of the first month of the quarter.
- It is also clarified that such registered person, whose aggregate turnover crosses 5 crore rupees during a quarter in current financial year then he shall not be eligible for QRMP scheme and he has to opt for furnishing of return on a monthly basis, electronically, on the common portal, from the succeeding quarter. In other words, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall no longer be eligible for the Scheme from the next quarter.
- It is further clarified that the option to avail the QRMP Scheme is GSTIN wise and therefore, distinct persons as defined in section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme for one or more GSTINs. In other words, some GSTINs for that PAN can opt for the QRMP Scheme and remaining GSTINs may not opt for the Scheme. Limit for eligibility of QRMP scheme will be calculated PAN wise.

→ **Filing Quarterly Return (i.e. Form GSTR-3B)**

- The registered persons would be required to furnish FORM GSTR-3B, for each quarter, on or before 22nd or 24th day of the month succeeding such quarter. In FORM GSTR-3B, they shall declare the supplies made during the quarter, ITC availed during the quarter and all other details required to be furnished therein.
- The amount deposited by the registered person through Form GST PMT-06 in the first two months shall be debited solely for the purposes of offsetting the liability furnished in that quarter's FORM GSTR-3B. However, any amount left after filing of that quarter's FORM GSTR-3B may either be claimed as refund or may be used for any other purpose in subsequent quarters.
- In case of cancellation of registration of such person during any of the first two months of the quarter, he is still required to furnish return in FORM GSTR-3B for the relevant tax period.

→ **Making Monthly Payment**

- The registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in FORM

GST PMT-06, by the twenty fifth day of the month succeeding such month. While generating the challan, taxpayers should select Monthly payment for quarterly taxpayer as reason for generating the challan. The said person can use any of the following two options provided below for monthly payment of tax during the first two months –

- (a) Fixed Sum Method: A facility is being made available on the portal for generating a pre-filled challan in FORM GST PMT-06 for an amount equal to thirty five per cent. of the tax paid in cash in the preceding quarter where the return was furnished quarterly; or equal to the tax paid in cash in the last month of the immediately preceding quarter where the return was furnished monthly.
- (b) Self-Assessment Method: The said persons, in any case, can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available, in FORM GST PMT-06. In order to facilitate ascertainment of the ITC available for the month, an auto-drafted input tax credit statement has been made available in FORM GSTR-2B, for every month.

→ **Applicability of Interest**

- For registered person making payment of tax by opting Fixed Sum Method
  - (i) No interest would be payable in case the tax due is paid in the first two months of the quarter by way of depositing auto-calculated fixed sum amount as detailed in para 6.1(a) above by the due date. In other words, if while furnishing return in FORM GSTR-3B, it is found that in any or both of the first two months of the quarter, the tax liability net of available credit on the supplies made /received was higher than the amount paid in challan, then, no interest would be charged provided they deposit system calculated amount for each of the first two months and discharge their entire liability for the quarter in the FORM GSTR-3B of the quarter by the due date.
  - (ii) In case such payment of tax by depositing the system calculated amount in FORM GST PMT-06 is not done by due date, interest would be payable at the applicable rate, from the due date of furnishing FORM GST PMT-06 till the date of making such payment.
  - (iii) Further, in case FORM GSTR-3B for the quarter is furnished beyond the due date, interest would be payable as per the provisions of section 50 of the CGST Act for the tax liability net of ITC.
- For registered person making payment of tax by opting Self-Assessment Method

Interest amount would be payable as per the provision of Section 50 of the CGST Act for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.
- Interest payable, if any, shall be paid through FORM GSTR-3B.

**→Applicability of Late Fee**

- Late fee is applicable for delay in furnishing of return / details of outward supply as per the provision of section 47 of the Act. As per the scheme, the requirement to furnish the return under the proviso to sub-section (1) of section 39 is quarterly. Accordingly, late fee would be the applicable for delay in furnishing of the said quarterly return / details of outward supply. [It is clarified that no late fee would be applicable for delay in payment of tax in first two months of the quarter].<sup>51</sup>

**Return by Composition taxpayer:**

Every person registered as composition taxpayer is required to furnish following statement / return:

- a) Statement on quarterly basis containing the details of payment of self-assessed tax in Form **GST CMP-08** within 18 days from the end of the relevant quarter to which such return pertains;
- b) Return on annual basis in Form GSTR-4 on or before 30th day of April following the end of such financial year.

**Please refer Annexure – A at the end of this chapter for changes in due dates and details of relevant notifications.**

**Return by Input Service Distributor:**

Every person who is registered as an Input Service Distributor for the purpose of distributing credits relating to input services, is required to file a monthly return in Form GSTR-6 within 13 days of the succeeding month.

**Please refer Annexure – A at the end of this chapter for changes in due dates and details of relevant notifications.**

**Return by registered for TDS u/s. 51 / TCS u/s. 52 :**

Provisions relating to deduction of tax at source (section 51) and provisions of collection of tax at source (section 52), has been implemented w.e.f 1.10.2018. Form GSTR-7 is required to be filed by a person liable to deduct tax at source and furnishing of a statement in Form GSTR-8 is required to be filed by the person liable to collect tax at source in terms of GST provisions.

**Valid Return:**

Return furnished for any tax period will be considered as a valid return in terms of section 2(117) of the CGST Act, 2017, only when self-assessed taxes are paid in full.

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<sup>51</sup> Refer Circular No. 143/13/2020- GST dt. 10.11.2020.



Note -1: It is pertinent to mention that CBIC vide *Circular No. 183/15/2022-GST dated 27.12.2022* has clarified how to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19.

Note-2: A *Circular No. 170/02/2022-GST dated 06.07.2022* has been issued by CBIC on mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORM GSTR-3B and statement in FORM GSTR-1 –reg.

### Statutory provisions

#### 40. First Return

*Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration.*

#### 40.1 Analysis

**First Return** – On grant of registration, a taxable person is required to file his first return. This section specifies the period for which this first return needs to be furnished. It is important to note that there is no separate form / return prescribed for first return and will have to furnish first return in regular forms such as GSTR-3B or GSTR 4, as the case may be.

Furnishing details as part of first return would apply, only when the person has effected taxable supplies between the period of date of application for registration and the actual date of grant of registration, where such registration certificate is granted effective from the date of application for registration.

The details would generally include:

Transaction to be reported	Related Period
Outward supplies	From date on which he becomes liable to get registered till the date on which registration is granted

#### Applicability of provisions of revised invoice:

It is important to note that, one would have to issue or raise a revised invoice, to give effect for the taxes liable to be paid under GST laws. This would be applicable only when any person, receives a certificate of registration in Form GST REG-06 bearing the date of application for registration as effective date of registration, though such registration certificate may be received at a later date (Rule 53 of CGST Rules, 2017 should be referred).

#### Input tax credit on purchases prior to the date of registration:

As per the provisions of sec 18(1), Person making an application for new registration shall be entitled to claim credit of input tax held in inputs as such, inputs contained in semi-finished goods or finished goods held in stock by such person on the day immediately preceding the date from which such person is liable to obtain registration i.e., the supplies made thirty days

before the date of registration if the application for registration is made on thirtieth day, from the date on which he became liable to get registered **OR** the date on which he made an application for registration, if application for registration is made immediately when he became liable for registration.

**Note:** Input tax credit in relation to capital goods held as a fixed asset as on the above date, which will be used or is intended to be used in making taxable supply will not be available, as there is no specific provision in this regard. In such cases, person making an application for registration could effect purchases of such capital goods (if he is intending to purchase any) after receiving the said registration certificate.

### Statutory provisions

#### 41. <sup>52</sup>[Availment of input tax credit

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

**Provided** that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.]

#### 41.1 Introduction

This Section relates to claim of input tax credit on self-assessment basis by the registered person.

#### 41.2 Analysis

All registered persons shall be eligible to avail eligible input tax credit on self-assessment basis. Amount availed as input tax credit on self-assessment basis, shall be credited to his electronic credit ledger.

The input tax credit availed by the registered person in respect of supplies of goods or services or both, shall be reversed along with applicable interest, if tax payable thereon has not been paid by the supplier.

The registered person can re-claim the ITC, after making the payment of tax amount by the supplier to the Government.

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<sup>52</sup> Substituted vide The Finance Act 2022 notified through Notf No. 18/2022 - CT w.e.f. 1st October, 2022.

## Statutory Provisions

**44.<sup>53</sup>[Annual return**

<sup>54</sup>[(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

*Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:*

*Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.]*

<sup>55</sup>[(2) A registered person shall not be allowed to furnish an annual return under Subsection (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

*Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.]*

## Extract of the CGST Rules, 2017

**80. Annual return<sup>56</sup>.-**

<sup>57</sup>[(1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and anon-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

**Provided** that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

<sup>53</sup> Substituted vide Finance Act, 2021 and notified vide Notf. No. 29/2021 CT-dated 30<sup>th</sup> July, 2021 w.e.f 01.08.2021.

<sup>54</sup> Re-numbered as sub-section (1) by The Finance Act, 2023, effective date yet to be notified.

<sup>55</sup> Inserted by The Finance Act, 2023, effective date yet to be notified.

<sup>56</sup> Amended vide Notf. No. 30/2021 CT- dated 30<sup>th</sup> July, 2021

<sup>57</sup> Substituted vide Notf No. 30/2021-CT dated 30.07.2021 for

<sup>58</sup>[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]

<sup>59</sup> [(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]

#### Related provisions of the Statute

Section or Rule	Description
Section 2(6)	Definition of 'aggregate turnover'
Section 2(94)	Definition of 'registered person'
Section 16	Eligibility and Conditions for taking Input Tax Credit
Section 17	Apportionment of Credits and Blocked Credits
Section 37	Furnishing details of Outward supplies
Section 38	Communication of details of inward supplies and input tax credit
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts

#### 44.1 Introduction

This section applies to all registered taxable person other than person registered as,

- An Input Service Distributor;
- A person liable to deduct tax under section 51 (TDS)

<sup>58</sup> Inserted vide Notf No. 40/2021-CT dated 29.12.2021.

<sup>59</sup> Inserted vide Notf No. 40/2021-CT dated 29.12.2021.

- A person liable to collect tax at source under section 52 (TCS)
- A casual tax Taxable person; and
- Non-resident taxable person.

Due date for filing Annual Return is on or before 31<sup>st</sup> December, following the end of the financial year to which the said Annual return is to be submitted.

#### 44.2 Analysis

- (a) Every registered person (other than those covered in the exclusion list specified supra) is required to file an annual return in **FORM GSTR-9**;
- (b) Person paying tax under composition scheme in terms of section 10 of this Act will be required to furnish annual return in **FORM GSTR 9A**;
- (c) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement in **FORM GSTR - 9B**;
- (d) Every registered person, (other than those covered in the exclusion list specified supra), whose aggregate turnover during a financial year **exceeds five crore rupees**, shall also furnish a self-certified reconciliation statement in **FORM GSTR-9C**.

The annual return is to be filed electronically by persons specified above, for every financial year on or before 31<sup>st</sup> day of December following the end of financial year, to which such annual return pertains.

Further, *Notification No. 47/2019-CT dated 09.10.2019* (as amended by *Notification No. 77/2020-CT dated 15.10.2020*) made filing of annual return under section 44(1) of CGST Act for F.Y. 2017-18, 2018-19 and 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs. 2 crores and who have not filed the said return before the due date.

*Notification No. 31/2021 - C.T. dated 30.07.2021* exempts the registered person whose aggregate turnover in the financial year 2020-21 is up to two crore rupees, from filing annual return for the said financial year.

*Notification No. 10/2022- C.T. dated 05.07.2022* exempts the registered person whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, from filing annual return for the said financial year.

#### Applicability of GSTR – 9 & GSTR-9C

Branch 1 ( Turnover )	Branch 2 ( Turnover )	Aggregate Total Turnover	Whether GSTR-9 is required ?	Whether GSTR-9C is required ?
Karnataka 100L	Tamil Nadu 5L	105L	Both state not required	Both state not required
Karnataka 199L	Assam 2L	201L	Both state required	Both state not required

Karnataka 510L	Kerala Re.1	510L	Both state required	Both state required
Karnataka 410L + 50L worth goods sent to Tamil Nadu(TN) branch	TN 50L	510L	Both state required	Both state required
Karnataka exclusively exempted goods 250L registration not taken	Tamil Nadu taxable goods 5L	255L	Both state required	Both state not required
Karnataka total sale 90L plus 50L transfer to Mysore branch (with same GSTIN) from Bangalore	Mysore Branch Sale 90L	180L	Both state not required	Both state not required

Computation of Aggregate Total Turnover and requirement for filing annual return forms.

Nature of Income 1	Nature of Income 2	Aggregate Total Turnover	Whether GSTR-9 is required ?	Whether GSTR-9C is required ?
Rent from residential building 150L	Sale of garments 400L	550L	Required	Required
Sale of petrol 490L	engine oil 20L	510L	Required	Required
Salary received 180L	Sale of stationery 30L	30L	Not Required	Not Required
Sale of land 190L	Construction service 300L	300L	Required	Not Required
Sales 531L (including GST collected Rs. 81 Lacs)	-	450L	Required	Not Required
Sales 580L	Inward RCM 30L	580L	Required	Required

**Statutory Provisions****45. Final return**

*Every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form and manner as may be prescribed.*

**Extract of the CGST Rules, 2017****81. Final return**

*Every registered person required to furnish a final return under section 45, shall furnish such return electronically in **FORM GSTR-10** through the common portal either directly or through a Facilitation Centre notified by the Commissioner.*

**Related provisions of the Statute**

<b>Section or Rule</b>	<b>Description</b>
Section 18	Availability of credit in special circumstances
Section 25	Cancellation of registration
Section 37	Furnishing details of Outward supplies
Section 38	Communication of details of inward supplies and input tax credit
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts

**45.1 Introduction**

This section applies to all registered taxable person other than persons registered as,

- Input Service Distributor;
- A person paying tax under Section 51 (TDS);
- A person paying tax under Section 52 (TCS);
- Non-resident taxable person; and
- A person paying tax under Section (10) composition levy.

**45.2 Analysis**

Every registered person whose registration is cancelled (suo moto or on an application made by applicant i.e., voluntary cancellation) shall furnish a final return in **FORM GSTR-10** through

the common portal within 3 months from the date of cancellation (in case of voluntary cancellation) or date of order of cancellation (forceful cancellation by authority), whichever is later.

Details, which shall be made available in the Final return to be furnished in Form-GSTR-10, is available in CGST Rules, 2017 as latest amended on 18-04.2018 vide *Notification No. 21/2018 – CT dated 18.04.2018*.

Most important information is that this return would require a person whose registration is cancelled, to furnish, is as follows:

- (a) The details of value (after adjustment of credit/debit notes) and quantity of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods /plant and machinery.
- (b) The details of credit availed / reversed as per the provisions of GST law and tax payable if any.
- (c) Details of amount to be payable on cancellation of registration through Electronic Cash Ledger/ Electronic Credit Ledger.
- (d) Details of interest / late fee if any payable and paid details.
- (e) State-wise summary of supplies, rate-wise, should be uploaded in Table 7 of the Form GSTR-1.

Further, it is also important to take care of the following things while furnishing final return in **Form GSTR 10:**

- (a) While providing details of inputs held in stock, inputs contained in semi-finished goods or finished goods as the case may be:
  - Where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the value of inputs available in stock (in all three forms) for the purpose of reversal, is based on the prevailing market price of the goods.
 

**Note:** The details of stock for which invoices are not available, shall be certified by a Chartered Accountant or Cost Accountant and needs to be furnished with final return filed in Form GSTR 10.
  - In case of capital goods / plant and machinery, the value for the purpose of arriving at the value of input tax to be reversed or paid, should be the invoice value reduced by 1/60<sup>th</sup> value per month or part thereof, from the date of invoice / purchase taking useful life as five years. For example: if the asset value was say ` 5 Lac and input tax credit availed on the same was ` 90,000 (at 18%), the said asset was put to use for say 48 months as on the date of cancellation of registration, then, in such case amount of reversal would be calculated as follows:



Amount of input tax credit eligible, till the date of cancellation - ` 90,000 / 60 \* 48 = ` 72,000/-.

Amount of input tax credit to be reversed / paid in cash - ` 90,000 / 60 \* 12 = ` 18,000/-.

### Statutory Provisions

#### **46. Notice to return defaulters**

*Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.*

### Related provisions of the Statute:

Section or Rule	Description
Section 37	Furnishing details of outward supplies
Section 38	Communication of details of inward supplies and input tax credit
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts
Section 62	Assessment of non-filers of returns

#### **46.1 Introduction**

This section applies to all registered persons who fail to furnish return under section 39 or section 44 and includes final return to be furnished in terms of section 45 of CGST Act, 2017.

#### **46.2 Analysis**

##### **Notice to defaulter**

Notice in **FORM GSTR-3A** shall be issued electronically to a registered person, who has failed to file return(s) under 39 (monthly return) and under section 44 (annual return) requiring him to file all such return(s) within 15 days from the date of serving of notice.

It is important to note that, a registered person who has failed to furnish return(s) as prescribed under section 39 including annual return under section 44, read with relevant rules thereto even after serving of notice as specified supra, the proper officer in such cases, can proceed with making a best judgement assessment on the basis of information available with him or gathered by him, anytime within 5 years from the due date prescribed for filing annual return under section 44 of CGST Act, 2017 for that particular year, and issue an assessment order to that effect (reference to Rule 100(1) of CGST Rules, 2017 can be made).

However, where the return(s) are furnished by a person on whom such order is served, within 30 days from the date of serving of order, the order issued will stand withdrawn but the liability to pay interest for delay in payment and late fee for delay in furnishing returns would continue. Refer detailed discussion under section 62 with respect to notice under 46.

### Statutory Provisions

#### 47. Levy of late fee

(1) Any registered person who fails to furnish the details of outward or <sup>60</sup>[\*\*\*] supplies required under section 37 <sup>60</sup>[\*\*\*] or returns required under section 39 or section 45 <sup>61</sup>[or section 52] by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

### Related provisions of the Statute:

Section or Rule	Description
Section 2(112)	Definition of 'turnover in the State or turnover in Union territory'
Section 37	Furnishing details of outward supplies
Section 38	Communication of details of inward supplies and input tax credit
Section 39	Furnishing of returns
Section 44	Annual return
Section 46	Notice to return defaulters
Section 49	Payment of tax, interest, penalty and other amounts

#### 47.1 Introduction

This provision provides for late fee applicable on belated filing of statement / return(s) including belated filing of annual return.

<sup>60</sup> Omitted vide The Finance Act 2022, notified through Notf No. 18/2022 -C.T. dated 28.09.2022, applicable w.e.f. 01.10.2022.

<sup>61</sup> Inserted vide The Finance Act 2022, notified through Notf No. 18/2022 -C.T. dated 28.09.2022, applicable w.e.f. 01.10.2022.

**47.2 Analysis**

For late filing of return, late fee as specified below will apply:

<b>Defaulted Return</b>	<b>Late fee under each CGST &amp; SGST / UTGST Law</b>	<b>Revised late fee under each CGST &amp; SGST / UTGST Law</b>
Details of Outward Supplies (Ref: Section 37) (GSTR-1)	₹ 100 per day of delay with cap on maximum late fee of ₹ 5,000	Late Fees has been reduced vide N.N. 4/2018-CT dated 23.01.2018 (as amended from time to time) ₹ 25 per day each under CGST / SGST of delay In case of NIL return – ₹ 10 per day of delay Maximum Late Fees Nil Return – 250 each under CGST / SGST AT upto ₹ 1.5 Cr in preceding FY - 1000 each under CGST / SGST AT more than 1.5 cr and upto ₹ 5 Cr in preceding FY - 2500 each under CGST / SGST
Monthly Return (Ref: Section 39) – GSTR 3 / <b>GSTR 3B</b>	same as above	Late Fees has been reduced vide N.N. 76/2018-CT dated 31.12.2018 ₹ 25 per day each under CGST / SGST of delay In case of NIL return – ₹ 10 per day of delay Maximum Late Fees Nil Return – 250 each under CGST / SGST AT upto ₹ 1.5 Cr in preceding FY - 1000 each under CGST / SGST AT more than 1.5 cr and upto ₹ 5 Cr in preceding FY - 2500 each under CGST / SGST
Details of Supplies made by Composition dealers	₹ 100 per day of delay with cap on maximum late fee of	Late Fees has been reduced vide N.N. 73/2017-CT dated

(Ref Sec 39(2))	₹ 5,000	29.12.2017. ₹ 25 per day of delay (maximum of ₹ 1,000 each under CGST/SGST) In case of nil return – ₹ 10 per day of delay maximum of ₹ 250 each under CGST/SGST
Annual Return (Sec 44)	₹ 100 per day of delay with cap on maximum amount = 0.25% on turnover in the state / UT*	Late Fees has been reduced from FY 2022-23 onwards vide <i>N.N. 07/2023-CT dated 31.03.2023</i> . AT upto ₹ 5 cr in relevant FY – ₹ 25 per day each under CGST/SGST Maximum- 0.02 % of turnover in state /UT each under CGST/SGST AT more than 5cr and upto ₹ 20 cr in relevant FY - ₹ 50 per day each under CGST/SGST Maximum- 0.02 % of turnover in state /UT each under CGST/SGST AT more than 20 cr in relevant FY - ₹ 100 per day each under CGST/SGST Maximum- 0.25 % of turnover in state /UT each under CGST/SGST
Final Return in case of cancellation of registration (Sec 45)	Same as applicable to regular return / statement	No revision

**Maximum late fees on belated filing of returns:**

Returns	Applicability	Late fee under CGST & each S / UT GST Law	
Form GSTR - 1	From June 2021 onwards [ <i>Notification No. 20/2021 C.T. dated</i> ]	<b>Maximum late fees:</b>	
		A. Nil return	CGST - ₹ 250.00
			S / UT GST - ₹ 250.00

	01.06.2021 & Parallel GO has been issued by respective State / UT]	B. Other than Nil return : AT in PFY	
		→ upto 1.5 Cr.	CGST - ` 1,000.00
			S / UT GST - ` 1,000.00
		→ more than 1.5 Cr. & upto 5 Cr.	CGST - ` 2,500.00
			S / UT GST - ` 2,500.00
		As per section 47	
S / UT GST - ` 5,000.00			
Form GSTR - 3B	From June 2021 onwards [Notification No. 19/2021 C.T. dated 01.06.2021 & Parallel GO has been issued by respective State / UT]	<b>Maximum late fees:</b>	
		A. Nil return	CGST - ` 250.00
			S / UT GST - ` 250.00
		B. Other than Nil return : AT in PFY	
		→ upto 1.5 Cr.	CGST - ` 1,000.00
			S / UT GST - ` 1,000.00
		→ more than 1.5 Cr. & upto 5 Cr.	CGST - ` 2,500.00
			S / UT GST - ` 2,500.00
As per section 47		CGST - ` 5,000.00	
		S / UT GST - ` 5,000.00	
Form GSTR - 4	From F.Y. 2021 - 22 onwards [Notification No. 21/2021 C.T. dated 01.06.2021 & Parallel GO has been issued by respective State / UT]	<b>Maximum late fees:</b>	
		A. Nil return	CGST - ` 250.00
			S / UT GST - ` 250.00
		B. Other than Nil return	
			CGST - ` 1,000.00
S / UT GST - ` 1,000.00			
Form GSTR - 7	From June 2021 onwards	<b>Maximum late fees:</b> ` 25 per day upto a maximum of ` 1,000.00 per return under each head (i.e. CGST & S / UT GST)	

Form GSTR-9	From FY 2022-23 onwards [Notification No. 07/2023-CT dated 31.03.2023]	<b>Maximum late fees:</b> 0.02 % of turnover in state /UT each under CGST/SGST
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Note:

AT in PFY - aggregate turnover in the preceding financial year

AT – Aggregate Turnover

**(Refer Note No. 2 at the end of the chapter, for details of Notification reducing late fee for returns to be furnished in Form GSTR 1 and GSTR 3B).**

\* “turnover in State” or “turnover in Union territory” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess.

**Note-1: Reduction / waiver of late fee if Forms GSTR-4, GSTR-9 and GSTR-10 of earlier period filed within April to June, 2023:**

Form	Notification No.	Financial Years / Conditions	If filed within	Maximum Late Fees
GSTR-9 [Annual Return]	07/2023-CT dated 31.03.2023	2017-18, 2018-19, 2019-20, 2020-21, 2021-22	From 01 <sup>st</sup> April 2023 to 30 <sup>th</sup> June 2023	Rs. 10,000 each under CGST and SGST/UTGST
GSTR-10 [Final Return]	08/2023-CT dated 31.03.2023	Who fails to furnish the return by due dates	From 01 <sup>st</sup> April 2023 to 30 <sup>th</sup> June 2023	Rs. 500 each under CGST and SGST/UTGST
GSTR-4 [Return for Composition Supplier]	02/2023-CT dated 31.03.2023	July, 2017 to March, 2019, 2019-20, 2020-21, 2021-22	From 01 <sup>st</sup> April 2023 to 30 <sup>th</sup> June 2023	Nil Return- Nil Others – Rs. 250 each under CGST and SGST/UTGST

**Statutory Provisions****48. Goods and services tax practitioners**

- (1) *The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as may be prescribed.*
- (2) *A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, <sup>62</sup>~~[the details of inward supplies under section 38]~~ and the return under section 39 or section 44 or section 45 <sup>63</sup>~~[and to perform such other functions]~~ in such manner as may be prescribed.*
- (3) *Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any particulars furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.*

**Extract of the CGST Rules, 2017****83. Provisions relating to a goods and services tax practitioner. -**

- (1) *An application in FORM GST PCT-01 may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,*
  - (i) *is a citizen of India;*
  - (ii) *is a person of sound mind;*
  - (iii) *is not adjudicated as insolvent;*
  - (iv) *has not been convicted by a competent court;**and satisfies any of the following conditions, namely: -*
  - (a) *that he is a retired officer of the Commercial Tax Department of any State Government or of the <sup>64</sup>[Central Board of Indirect Taxes] and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or*
  - (b) *that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;*
  - (c) *he has passed,*

<sup>62</sup> Omitted vide The Finance Act 2022, notified through Notf No. 18/2022 - CT dated 28.09.2022 and applicable w.e.f. 1st October, 2022.

<sup>63</sup> Inserted vide The Central Goods & Services Amendment Act.

<sup>64</sup> Substituted vide Notf. No. 03/2019-CT dt. 29.01.2019 w.e.f 01.02.2019

- (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
- (ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or
- (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
- (iv) has passed any of the following examinations, namely:
- (a) final examination of the Institute of Chartered Accountants of India; or
- (b) final examination of the Institute of Cost Accountants of India; or
- (c) final examination of the Institute of Company Secretaries of India.
- (2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT-02 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.
- (3) The enrolment made under sub-rule (2) shall be valid until it is cancelled
- Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:
- Provided further that no person to whom the provisions of clause (b) of <sup>65</sup>[sub-rule] (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of <sup>66</sup>[thirty months] from the appointed date.
- (4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT -04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.
- (5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.

<sup>65</sup> Substituted vide Notf No. 17/2017-CT dated 27.07.2017 w.e.f. 01.07.2017.

<sup>66</sup> Substituted for the word – eighteen months vide Notf. no. 03/2019-CT dt. 29.01.2019 w.e.f. 01.02.2019



(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in FORM GST PCT-05 or, at any time, withdraw such authorisation in FORM GST PCT-05 and the goods and services tax practitioners authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.

(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

*Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.*

<sup>67</sup>[(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

- (a) furnish the details of outward <sup>68</sup>[and inward] supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund;
- (e) file an application for amendment or cancellation of registration;
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in FORM GST ITC-04;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme

*Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.]*

<sup>67</sup> Substituted vide Notf No. 03/2019-CT dt. 29.01.2019 w.e.f. 01.02.2019

<sup>68</sup> Omitted vide Notf No. 19/2022 - CT dated 01.10.2022 w.e.f. 01.10.2022.

- (9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-
- (a) give his consent in FORM GST PCT-05 to any goods and services tax practitioner to prepare and furnish his return; and
  - (b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.
- (10) The goods and services tax practitioner shall-
- (a) prepare the statements with due diligence; and
  - (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.
- (11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).

**<sup>69</sup>[83A. Examination of Goods and Services Tax Practitioners.-**

- (1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.
- (2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as "NACIN") shall conduct the examination.
- (3) Frequency of examination.- The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.
- (4) Registration for the examination and payment of fee.-
- (i) A person who is required to pass the examination shall register online on a website specified by NACIN.
  - (ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.
- (5) Examination centers.- The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

<sup>69</sup> Inserted vide Noff No. 60/2018 - CT dated 30.10.2018.

- (6) *Period for passing the examination and number of attempts allowed.* -
- (i) <sup>70</sup>[Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.]
  - (ii) *A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).*
  - (iii) *A person shall register and pay the requisite fee every time he intends to appear at the examination.*
  - (iv) *In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.*
- (7) *Nature of examination.*-*The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.*
- (8) *Qualifying marks.* - *A person shall be required to secure fifty per cent. Of the total marks.*
- (9) *Guidelines for the candidates.* -
- (i) *NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal.*
  - (ii) *Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -*
    - (a) *obtaining support for his candidature by any means;*
    - (b) *impersonating;*
    - (c) *submitting fabricated documents;*

<sup>70</sup>Substituted vide Notf No. 49/2019 – CT dt 09.10.2019

- (d) *resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;*
  - (e) *found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;*
  - (f) *communicating with others or exchanging calculators, chits, papers etc. (on which something is written);*
  - (g) *misbehaving in the examination center in any manner;*
  - (h) *tampering with the hardware and/or software deployed; and*
  - (i) *attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.*
- (10) *Disqualification of person using unfair means or practice.- If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.*
- (11) *Declaration of result.- NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.*
- (12) *Handling representations.- A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.*
- (13) *Power to relax.- Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.*
- Explanation :- For the purposes of this sub-rule, the expressions –*
- (a) *“jurisdictional Commissioner” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in FORM GST PCT-1. It shall refer to the Commissioner of Central Tax if the enrolling authority in FORM GST PCT-1 has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in FORM GST PCT-1 has been selected as State;*
  - (b) *NACIN means as notified by notification No. 24/2018-Central Tax, dated 28.05.2018.*

<b>Annexure-A [See sub-rule 7] Pattern and Syllabus of the Examination</b>	
<i>PAPER: GST Law &amp; Procedures:</i>	
<i>Time allowed:</i>	<i>2 hours and 30 minutes</i>
<i>Number of Multiple Choice Questions:</i>	<i>100</i>
<i>Language of Questions:</i>	<i>English and Hindi</i>
<i>Maximum marks:</i>	<i>200</i>
<i>Qualifying marks:</i>	<i>100</i>
<i>No negative marking</i>	
<b>Syllabus:</b>	
1	The Central Goods and Services Tax Act, 2017
2	The Integrated Goods and Services Tax Act, 2017
3	All The State Goods and Services Tax Acts, 2017
4	The Union territory Goods and Services Tax Act, 2017
5	The Goods and Services Tax (Compensation to States) Act, 2017
6	The Central Goods and Services Tax Rules, 2017
7	The Integrated Goods and Services Tax Rules, 2017
8	All The State Goods and Services Tax Rules, 2017
9	Notifications, Circulars and orders issued from time to time under the said Acts and Rules.

]

<sup>71</sup>**[83B. Surrender of enrolment of goods and service tax practitioner. -**

(1) *A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in FORM GST PCT-06, at the common portal, either directly or through a facilitation centre notified by the Commissioner.*

(2) *The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in FORM GST PCT-07, cancel the enrolment of such practitioner.]*

**84. Conditions for purposes of appearance.-**

(1) *No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.*

<sup>71</sup> Inserted vide Notf. no. 33/2019-CT dt. 18.07.2019 with effect from a date to be notified later

(2) *A goods and services tax practitioner attending on behalf of a registered or an unregistered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in FORM GST PCT-05.*

#### 48.1 Introduction

This provision relates to:

- Procedure to be followed in appointment / termination of specified persons as Goods and Service Tax Practitioners (GSTPs)
- Activities, which can be performed or services that can be offered by a person eligible for appointment as GST practitioner.

#### 48.2 Analysis

The procedure as prescribed in Rule 83 of CGST Rules, 2017 supra, is to be followed to enrol as a Goods and Services Tax Practitioner (GSTP). The eligibility and disqualifications from enrolment as GSTP is also provided in the said rule.

Further, procedure and purposes for which a registered person can appoint a GSTP and duties of GSTP in relation to activities specified, is also clearly provided in the rule.

Activities, such as application for refund and cancellation of registration it is important to note that though the application is made by GSTP, approval / confirmation of the information by the registered person of information submitted by GSTP is mandatory.

A GST practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by the registered person viz,

- (a) furnish details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration.

#### Notes to the Chapter:

**Note 1.** Late fees for failure to file GSTR-3B has been waived for the months of July 2017, August 2017 and September 2017. From October 2017, the late fees has been reduced to twenty five rupees per day (both under CGST, SGST / UTGST) and where the central tax payable is nil, the late fee is restricted to ten rupees per day (both under CGST and SGST / UTGST / IGST). Refer table in para 47.2 supra.

**Note 2. Non-filing of GST Returns for two consecutive tax periods/ months would debar the taxpayer from generating any e-way bill**

In a bid to force non-compliant businesses to file returns regularly, the finance ministry has barred e-way bill generation while transporting consignment if the supplier or recipient of the cargo has not furnished returns for

- two consecutive tax periods under GST in case of Composition Tax Payer
- a consecutive period of two months, in case of person other than Composition Tax Payer

**ANNEXURE - A: REVISED / APPLICABLE DUE DATES****01. GSTR – 1 (Quarterly)**

Tax period	Due date	Reference
July 2017 to Sep 2017	31 <sup>st</sup> Oct 2018	Notification No. 43/2018-Central tax, dated 10-9-2018
Oct 2017 to Dec 2017	31 <sup>st</sup> Oct 2018	
Jan 2018 to Mar 2018	31 <sup>st</sup> Oct 2018	
Apr 2018 to Jun 2018	31 <sup>st</sup> Oct 2018	
Jul 2018 to Sep 2018	31 <sup>st</sup> Oct 2018	
Jul 2018 to Sep 2018	15 <sup>th</sup> Nov 2018	Notification No. 43/2018, dated 10-9-2018- Registered in the State of Kerala; Registered persons whose principal place of business is in Kodagu district in the State of Karnataka and registered persons whose principal place of business is in Mahe in the Union territory of Puducherry.
Jul 2018 to Sep 2018	30 <sup>th</sup> Nov 2018	Notification No. 64/2018, dated 29-11-2018- For the registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh.
Jul 2017 to Dec 2018	31 <sup>st</sup> Mar 2019	Notification No. 71/2018, dated 31-12-2018- For the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 Newly Migrated
Oct 2018 to Dec 2018	31 <sup>st</sup> Jan 2019	Notification No. 43/2018-Central tax, dated 10-9-2018
Jan 2019 to Mar 2019	30 <sup>th</sup> Apr 2019	Notification No. 43/2018-Central tax, dated 10-9-2018
Apr 2019 to Jun 2019	31 <sup>st</sup> Jul 2019	Notification No. 11/2019-Central tax, dated 7-3-2019
Jul 2019 to Sep 2019	31 <sup>st</sup> Oct 2019	Notification No. 27/2019-Central tax, dated 28-6-2019
	24 <sup>th</sup> Mar 2020	Notification No. 24/2020-Central tax, dated 23-3-2020- For the registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir.
Oct 2019 to Dec 2019	31 <sup>st</sup> Jan 2020	Notification No. 45/2019-Central tax, dated 9-10-2019
	24 <sup>th</sup> Mar 2020	Notification No. 21/2020-Central tax, dated 23-3-2020- For registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh.
Jan 2020 to Mar 2020	30 <sup>th</sup> Apr 2020	Notification No. 45/2019-Central tax, dated 9-10-2019



Apr 2020 to Jun 2020	31 <sup>st</sup> Jul 2020	Notification No. 27/2020-Central tax, dated 23-3-2020
Jul 2020 to Sep 2020	31 <sup>st</sup> Oct 2020	Notification No. 27/2020-Central tax, dated 23-3-2020
Oct 2020 to Dec 2020	13 <sup>th</sup> Jan 2021	Notification No. 74/2020-Central tax, dated 15-10-2020
Jan 2021 to Mar 2021	13 <sup>th</sup> Apr 2021	Notification No. 74/2020-Central tax, dated 15-10-2020
Apr 2021 to Jun 2021	13 <sup>th</sup> Jul 2021	Notification No. 83/2020-Central tax, dated 10-11-2020
Jul 2021 to Sep 2021	13 <sup>th</sup> Oct 2021	
Oct 2021 to Dec 2021	13 <sup>th</sup> Jan 2022	
Jan 2022 to Mar 2022	13 <sup>th</sup> Apr 2022	
Apr 2022 to Jun 2022	13 <sup>th</sup> Jul 2022	Notification No. 83/2020-Central tax, dated 10-11-2020
Jul 2022 to Sep 2022	13 <sup>th</sup> Oct 2022	
Oct 2022 to Dec 2022	13 <sup>th</sup> Jan 2022	

**02. GSTR – 1 (Monthly)**

Tax period	Due date	Reference
Jul 2017 to Sep 2018	31 <sup>st</sup> Oct 2018	Notification No. 44/2018-Central tax, dated 10-9-2018
Jul 2017 to Feb 2019	31 <sup>st</sup> Mar 2019	Notification No. 72/2018-Central tax, dated 31-12-2018- For the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 Newly Migrated
Sep 2018 to Oct 2018	30 <sup>th</sup> Nov 2018	Notification No. 63/2018-Central tax, dated 29-11-2018- For registered persons whose principal place of business is in the Srikakulam district in the State of Andhra Pradesh.
Oct 2018	11 <sup>th</sup> Nov 2018	Notification No. 44/2018-Central tax, dated 10-9-2018
Oct 2018	20 <sup>th</sup> Dec 2018	Notification No. 63/2018-Central tax, dated 29-11-2018- For registered persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu
Nov 2018	11 <sup>th</sup> Dec 2018	Notification No. 44/2018-Central tax, dated 10-9-2018
Dec 2018	11 <sup>th</sup> Jan 2019	
Jan 2019	11 <sup>th</sup> Feb 2019	
Feb 2019	11 <sup>th</sup> Mar 2019	
Mar 2019	13 <sup>th</sup> Apr 2019	Notification No. 17/2019-Central tax, dated 10-4-2019
Apr 2019	11 <sup>th</sup> May 2019	Notification No. 12/2019-Central tax, dated 7-3-2019

Apr 2019	10 <sup>th</sup> Jun 2019	Notification No. 23/2019-Central tax, dated 11-5-2019- For registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak , Cuttack , Dhenkanal , Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha.
May 2019	11 <sup>th</sup> Jun 2019	Notification No. 12/2019-Central tax, dated 7-3-2019
Jun 2019	11 <sup>th</sup> Jul 2019	Notification No. 12/2019-Central tax, dated 7-3-2019
Jul 2019	11 <sup>th</sup> Aug 2019	Notification No. 28/2019-Central tax, dated 28-6-2019
Aug 2019	11 <sup>th</sup> Sep 2019	
Sep 2019	11 <sup>th</sup> Oct 2019	
Jul 2019 to Sep 2019	24 <sup>th</sup> Mar 2020	Notification No. 23/2020-Central tax, dated 23-3-2020- For registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir
Oct 2019	11 <sup>th</sup> Nov 2019	Notification No. 46/2019-Central tax, dated 9-10-2019
Oct 2019	24 <sup>th</sup> Mar 2020	Notification No. 22/2020-Central tax, dated 23-3-2020- For registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir
Nov 2019	11 <sup>th</sup> Dec 2019	Notification No. 46/2019-Central tax, dated 9-10-2019
Nov 2019 to Feb 2020	24 <sup>th</sup> Mar 2020	Notification No. 22/2020-Central tax, dated 23-3-2020- For registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh.
Nov 2019	31 <sup>st</sup> Dec 2019	Notification No. 76/2019-Central tax, dated 26-12-2019- For registered persons whose principal place of business is in the State of Assam, Manipur or Tripura.
Dec 2019	11 <sup>th</sup> Jan 2020	Notification No. 46/2019-Central tax, dated 9-10-2019
Jan 2020	11 <sup>th</sup> Feb 2020	
Feb 2020	11 <sup>th</sup> Mar 2020	
Mar 2020	11 <sup>th</sup> Apr 2020	
Apr 2020	11 <sup>th</sup> May 2020	Notification No. 28/2020-Central tax, dated 23-3-2020
May 2020	11 <sup>th</sup> Jun 2020	
Jun 2020	11 <sup>th</sup> Jul 2020	
Jul 2020	11 <sup>th</sup> Aug 2020	
Aug 2020	11 <sup>th</sup> Sep 2020	
Sep 2020	11 <sup>th</sup> Oct 2020	

## → From October 2020:

The due date for filing Form GSTR 1 (monthly) is 11<sup>th</sup> day of the month succeeding such tax period as per Notification No. 83/2020 – C.T. dated 10-11-2020. However, the said date was extended for the following tax period:

Tax period	Due date	Reference
Apr 2021	26 <sup>th</sup> May 2021	Notification No. 12/2021-Central tax, dated 1-5-2021
May 2021	26 <sup>th</sup> Jun 2021	Notification No. 17/2021-Central tax, dated 1-6-2021
Nov 2022	11 <sup>th</sup> Dec 2022 or 13 <sup>th</sup> Dec 2022	No.25/2022 – C.T. dated 13.12.2022 extended the due date for furnishing of Form GSTR-1 (from 11.12.2023 to 13.12.2023) for registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu.

**03. GSTR-1 (IFF)**

The due date for filing invoice furnishing facility (IFF) as per Notification No. 82/2020-Central tax, dated 10-11-2020 is the 13<sup>th</sup> of the succeeding month. However, CBIC vide below-referred notification extended the due date for the given tax periods:

Tax period	Due date	Reference
Apr 2021	28 <sup>th</sup> May 2021	Notification No. 13/2021- Central Tax dated 01.05.2021
May 2021	28 <sup>th</sup> Jun 2021	Notification No. 27/2021 - Central Tax dated 01.06.2021

**04. GSTR – 3B**

Tax period	Due date	Reference
Jul 2017	25 <sup>th</sup> Aug 2017	Notification No. 24/2017-Central tax, dated 21-8-2017
Jul 2017 to Feb 2019	31 <sup>st</sup> Mar 2019	Notification No. 69/2018-Central tax, dated 31-12-2018- For the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 Newly Migrated
Aug 2017	20 <sup>th</sup> Sep 2017	Notification No. 35/2017-Central tax, dated 15-9-2017
Sep 2017	20 <sup>th</sup> Oct 2017	
Oct 2017	20 <sup>th</sup> Nov 2017	
Nov 2017	20 <sup>th</sup> Dec 2017	
Dec 2017	22 <sup>nd</sup> Jan 2018	Notification No. 2/2018-Central Tax, dated 20-1-2018

Jan 2018	20 <sup>th</sup> Feb 2018	Notification No. 56/2017-Central tax, dated 15-11-2017
Feb 2018	20 <sup>th</sup> Mar 2018	
Mar 2018	20 <sup>th</sup> Apr 2018	
Apr 2018	22 <sup>nd</sup> May 2018	Notification No.23/2018-Central Tax, Dated 18-5-2018
May 2018	20 <sup>th</sup> Jun 2018	Notification no. 16/2018-central tax, dated 23-3-2018
Jun 2018	20 <sup>th</sup> Jul 2018	
Jul 2018	24 <sup>th</sup> Aug 2018	Notification No.35/2018-Central Tax, dated 21-8-2018
Jul 2018	5 <sup>th</sup> Oct 2018	Notification No.36/2018-Central Tax, dated 24-8-2018- For (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry.
Aug 2018	10 <sup>th</sup> Oct 2018	
Aug 2018	20 <sup>th</sup> Sep 2018	Notification No.34/2018-Central Tax, dated 10-8-2018
Sep 2018	25 <sup>th</sup> Oct 2018	Notification No.55/2018-Central Tax, dated 21-10-2018
Oct 2018	20 <sup>th</sup> Nov 2018	Notification No.34/2018-Central Tax, dated 10-8-2018
Sep 2018 to Oct 2018	30 <sup>th</sup> Nov 2018	Notification No.62/2018-Central Tax, dated 29-11-2018- For registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh
Oct 2018	20 <sup>th</sup> Dec 2018	Notification No.62/2018-Central Tax, dated 29-11-2018- For registered persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu
Nov 2018	20 <sup>th</sup> Dec 2018	Notification No.34/2018-Central Tax, dated 10-8-2018
Dec 2018	20 <sup>th</sup> Jan 2019	Notification No.34/2018-Central Tax, dated 10-8-2018
Jan 2019	22 <sup>nd</sup> Feb 2019	Notification No.9/2019-Central Tax, dated 20-2-2019
Jan 2019	28 <sup>th</sup> Feb 2019	Notification No.9/2019-Central Tax, dated 20-2-2019- For registered persons whose principal place of business is in the State of Jammu and Kashmir.
Feb 2019	20 <sup>th</sup> Mar 2019	Notification No.34/2018-Central Tax, dated 10-8-2018
Mar 2019	23 <sup>rd</sup> Apr 2019	Notification No. 19/2019 - Central tax, dated 22-4-2019
Apr 2019	20 <sup>th</sup> May 2019	Notification No. 13/2019 -Central tax, dated 7-3-2019

Apr 2019	20 <sup>th</sup> Jun 2019	Notification No. 24/2019-Central tax, dated 11-5-2019- For registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha.
May 2019	20 <sup>th</sup> Jun 2019	Notification No. 13/2019 -Central tax, dated 7-3-2019
Jun 2019	20 <sup>th</sup> Jul 2019	
Jul 2019	22 <sup>nd</sup> Aug 2019	Notification No. 37/2019 -Central tax, dated 21-8-2019
Jul 2019	20 <sup>th</sup> Sep 2019	Notification No. 37/2019 -Central tax, dated 21-8-2019- For registered persons whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table*
Jul 2019	20 <sup>th</sup> Sep 2019	Notification No. 37/2019 -Central tax, dated 21-8-2019- For registered persons whose principal place of business is in the State of Jammu and Kashmir.
Aug 2019	20 <sup>th</sup> Sep 2019	Notification No. 29/2019-central tax, dated 28-6-2019
Sept 2019	20 <sup>th</sup> Oct 2019	Notification No. 29/2019-central tax, dated 28-6-2019
Jul 2019 to Sep 2019	24 <sup>th</sup> Mar 2020	Notification No. 26/2020-Central tax, dated 23-3-2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir,

\*TABLE

S.No.	Name of State	Name of District
(1)	(2)	(3)
1.	Bihar	Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran
2.	Gujarat	Vadodara
3.	Karnataka	Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir
4.	Kerala	Idukki, Malappuram, Wayanad, Kozhikode
5.	Maharashtra	Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar

6.	Odisha	Balangir, Sonepur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur
7.	Uttarakhand	Uttarkashi and Chamoli

Tax period	Due date	Reference
Oct 2019	20 <sup>th</sup> Nov 2019	Notification No. 44/2019 - Central tax, dated 9-10-2019
Oct 2019	24 <sup>th</sup> Mar 2020	Notification No. 25/2020 - Central tax, dated 23-3-2020- For registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir
Nov 2019	23 <sup>rd</sup> Dec 2019	Notification No. 44/2019 - Central tax, dated 9-10-2019
Nov 2019	31 <sup>st</sup> Dec 2019	Notification No. 77/2019 - Central Tax, dated 26-12-2019- For registered persons whose principal place of business is in the State of Assam, Manipur, Meghalaya, or Tripura.
Dec 2019	20 <sup>th</sup> Dec 2019	Notification No. 44/2019 - Central tax, dated 9-10-2019
Jan 2020	20 <sup>th</sup> Feb 2020	Notification No. 44/2019 - Central tax, dated 9-10-2019- For taxpayers having an aggregate turnover of more than Five Crore rupees in the previous financial year.
Feb 2020	20 <sup>th</sup> Mar 2020	
Mar 2020	20 <sup>th</sup> Apr 2020	
Jan 2020	22 <sup>nd</sup> Feb 2020	Notification No. 7/2020-Central tax- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-1 States.
Feb 2020	22 <sup>nd</sup> Mar 2020	
Mar 2020	22 <sup>nd</sup> Apr 2020	
Jan 2020	24 <sup>th</sup> Feb 2020	Notification No. 7/2020-Central tax- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-2 States.
Feb 2020	24 <sup>th</sup> Mar 2020	
Mar 2020	24 <sup>th</sup> Apr 2020	
Nov 2019 to Feb 2020	24 <sup>th</sup> Mar 2020	Notification No. 42/2020 - Central tax, dated 5-5-2020- For registered persons whose principal place of business is in the Union territory of Jammu and Kashmir
Nov 2019 to Dec 2019	24 <sup>th</sup> Mar 2020	Notification No. 42/2020 - Central tax, dated 5-5-2020- For registered persons whose principal place of business is in the Union territory of Ladakh.
Jan 2020 to Mar 2020	20 <sup>th</sup> May 2020	Notification No. 42/2020 - Central tax, dated 5-5-2020- For registered persons whose principal place of business is in the Union territory of Ladakh.

Apr 2020	20 <sup>th</sup> May 2020	Notification no. 29/2020 - Central tax, dated 23-3-2020- For taxpayers having an aggregate turnover of more than Five Crore rupees in the previous financial year.
	22 <sup>nd</sup> May 2020	Notification No. 29/2020-Central tax- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-1 States.
	24 <sup>th</sup> May 2020	Notification No. 29/2020-Central tax- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-2 States.
May 2020	27 <sup>th</sup> Jun 2020	Notification no. 36/2020 - Central tax, dated 3-4-2020- For taxpayers having an aggregate turnover of more than Five Crore rupees in the previous financial year.
	12 <sup>th</sup> Jul 2020	Notification No. 36/2020-Central tax- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-1 States.
	14 <sup>th</sup> Jul 2020	Notification No. 36/2020-Central tax- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-2 States.
Jun 2020 to Sep 2020		Notification no. 29/2020 - Central tax, dated 23-3-2020- Due date is 20 <sup>th</sup> of next month, for taxpayers having an aggregate turnover of more than Five Crore rupees in the previous financial year.
Jun 2020 to Sep 2020 (Except Aug 2020)		Notification no. 29/2020 - Central tax, dated 23-3-2020- Due date is 22 <sup>nd</sup> of next month- for taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-1 States.
Jun 2020 to Sep 2020 (Except Aug 2020)		Notification no. 29/2020 - Central tax, dated 23-3-2020- Due date is 24 <sup>th</sup> of next month- for taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-2 States.
Aug 2020	1 <sup>st</sup> Oct 2020	Notification No. 54/2020 - Central tax, dated- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-1 States.

	3 <sup>rd</sup> Oct 2020	Notification No. 54/2020 - Central tax, dated- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-2 States.
	20 <sup>th</sup> of next month	Notification no. 76/2020 - Central tax, dated 15-10-2020-For taxpayers having an aggregate turnover of more than Five Crore rupees in the previous financial year.
Oct 2020 to Dec 2020	22 <sup>nd</sup> of next month	Notification no. 76/2020 - Central tax, dated 15-10-2020- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-1 States.
	24 <sup>th</sup> of next month	Notification no. 76/2020 - Central tax, dated 15-10-2020- For taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in Category-2 States.
Notification no. 76/2020 - Central tax, dated 15-10-2020 rescinds by notification 86/2020 C.T. dated 10.11.2020		

**Notification No. 82 /2020 – C.T. 10.11.2020 had provided for the due date for the registered person monthly/quarterly return (Form GSTR 3B) from Jan 2021:**

S.No.	Particulars	Due Date
01.	Registered taxpayer's Aggregate Turnover in the Previous Financial year < Rs.5 Crores and opted for QRMP scheme:	
	Category 1 States	22 <sup>nd</sup> of month succeeding such quarter
	Category 2 States	24 <sup>th</sup> of month succeeding such quarter
02.	Other than Above:	20 <sup>th</sup> of next month

Tax period	Due date	Reference
April 2021	26 <sup>th</sup> May 2021	Notification no. 12/2021-Central Tax dated 01.05.2021
May 2021	26 <sup>th</sup> June 2021	Notification no. 17/2021-Central Tax dated 01.06.2021
April 2022	24 <sup>th</sup> May 2022	Notification no. 05/2022-Central Tax dated 17.05.2022
September 2022	21 <sup>st</sup> October 2022	Notification no. 21/2022-Central Tax dated 21.10.2022



**CATEGORY - 1**

States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, or Lakshadweep

**CATEGORY - 2**

States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.

**05. GSTR-4**

Tax Period	Due Date	Remarks
Jul 17 to Sep 17	24-12-2017	Extended vide. Notification 59/2017 C.T. dt. 15.11.2017
Oct 17 to Dec 17	18-01-2018	No Extension
Jan 18 to Mar 18	18-04-2018	No Extension
Apr 18 to Jun 18	18-07-2018	No Extension
Jul 18 to Sep 18	30-11-2019	Extended vide. Notification 65/2018 C.T. dt. 29.11.2018
Oct 18 to Dec 18	18-01-2019	No Extension
Jan 19 to Mar 19	18-04-2019	No Extension
Apr 19 to Mar 20	31-10-2020	Extended vide. Notification 21/2019 C.T. dt. 23.04.2019 (As amended)
Apr 20 to Mar 21	31-07-2021	Extended vide. Notification 21/2019 C.T. dt. 23.04.2019 (As amended)
Apr 21 to Mar 22	30-04-2022	Extension only by waiver of Late Fees N.N. 07/2022 – C.T. dt 26.05.2022
Apr 22 - Mar 23	30-04-2023	No Extension

**06. GST CMP-08**

Tax Period	Due Date	Remarks
Apr 19 to Jun 19	31-08-2019	Extended vide. Notification 35/2019 dt. 29.07.2019
Jul 19 to Sep 19	22-10-2019	Extended vide. Notification 50/2019 dt. 24.10.2019
Oct 19 to Dec 19	18-01-2020	No Extension
Jan 20 to Mar 20	07-07-2020	Extended vide. Notification 34/2020 dt. 03.04.2020
Apr 20 to Jun 20	18-07-2020	No Extension

Jul 20 to Sep 20	18-10-2020	No Extension
Oct 20 to Dec 20	18-01-2021	No Extension
Jan 21 to Mar 21	18-04-2021	1 <sup>st</sup> 15 days interest was waived, Next 15 days interest @ 9%.
Apr 21 to Jun 21	18-07-2021	No Extension
Jul 21 to Sep 21	18-10-2021	No Extension
Oct 21 to Dec 21	18-01-2022	No Extension
Jan 22 to Mar 22	18-04-2022	No Extension
Apr 22 to Jun 22	31-07-2022	Extended vide. Notification 11/2022 dt. 05.07.2022
Jul 22 to Sep 22	18-10-2022	No Extension
Oct 22 to Dec 22	18-01-2023	No Extension
Jan 23 to Mar 23	18-04-2023	No Extension