

GST Returns and its applicable Due Dates

GSTR – 1 (Return of Sales by Normal Taxpayers)

- GSTR - 1 is the return for reporting ***sales transactions*** made during a tax period and also for ***reporting debit and credit notes issued***.
- It is to be filed by normal taxpayers and it is just a return to report sales transaction & no tax is to be paid through this return.

GSTR – 1

For GSTR 1 Filing is Monthly or Quarterly

GSTR- 1

For taxpayers whose last year turnover was up to ₹ 1.5 crore or current year turnover likely to be ₹ 1.5 crore

Monthly or Quarterly at the option of assessee.

For taxpayers whose last year turnover was more than ₹ 1.5 crore or current year turnover likely to be more than ₹ 1.5 crore

Monthly

GSTR -1 Due Date

Quarter	Due Date
FY 2020-21	
Oct-Dec	13-Jan-21
Jan-Mar	13-Apr-21

Month	Due Date
April	11th May
May	11th June
June	11th July
July	11th August
August	11th September
September	11th October
October	11th November
November	11th December
December	11th January

GSTR – 2 (Return of Purchases by Normal Taxpayer)

- GSTR 2 contains inward supplies of goods and services i.e. the purchases made during a tax period.
- GSTR-2 is to be filed by all normal taxpayers registered under GST.
- Since the implementation of GST this return is suspended.

GSTR – 2A (Purchase related Tax Return)

- GSTR 2A contains details of all inward supplies of goods and services.
- The data is auto-populated based on data filed by the suppliers in their GSTR-1 return.
- GSTR-2A is a read-only return and no action can be taken.

GSTR – 2B (Static Statement of ITC)

- GSTR-2B is an auto-drafted Input Tax Credit (ITC) statement, recently introduced by GSTN to simplify Input Tax Credit Claim for taxpayers.
- It is a fixed statement and will be generated on 12th of every month for every recipient on the basis of the information furnished by their suppliers in their respective GSTR-1, GSTR 5 and GSTR 6.

GSTR – 3

- GSTR 3 contains details of all outward supplies made; inward supplies received and input tax credit claimed, along with details of the tax liability, taxes paid and returns filed.
- This return is auto-generated on the basis of the GSTR-1 and GSTR-2.
- GSTR-3 is to be filed by all normal taxpayers registered under GST.
- Since the implementation of GST this return is suspended.

GSTR – 3B (Return of Tax Payment)

- GSTR 3B contains summarized details of all outward supplies made, input tax credit claimed, tax liability ascertained and taxes paid.
- GSTR-3B is to be filed by all normal taxpayers registered under GST.

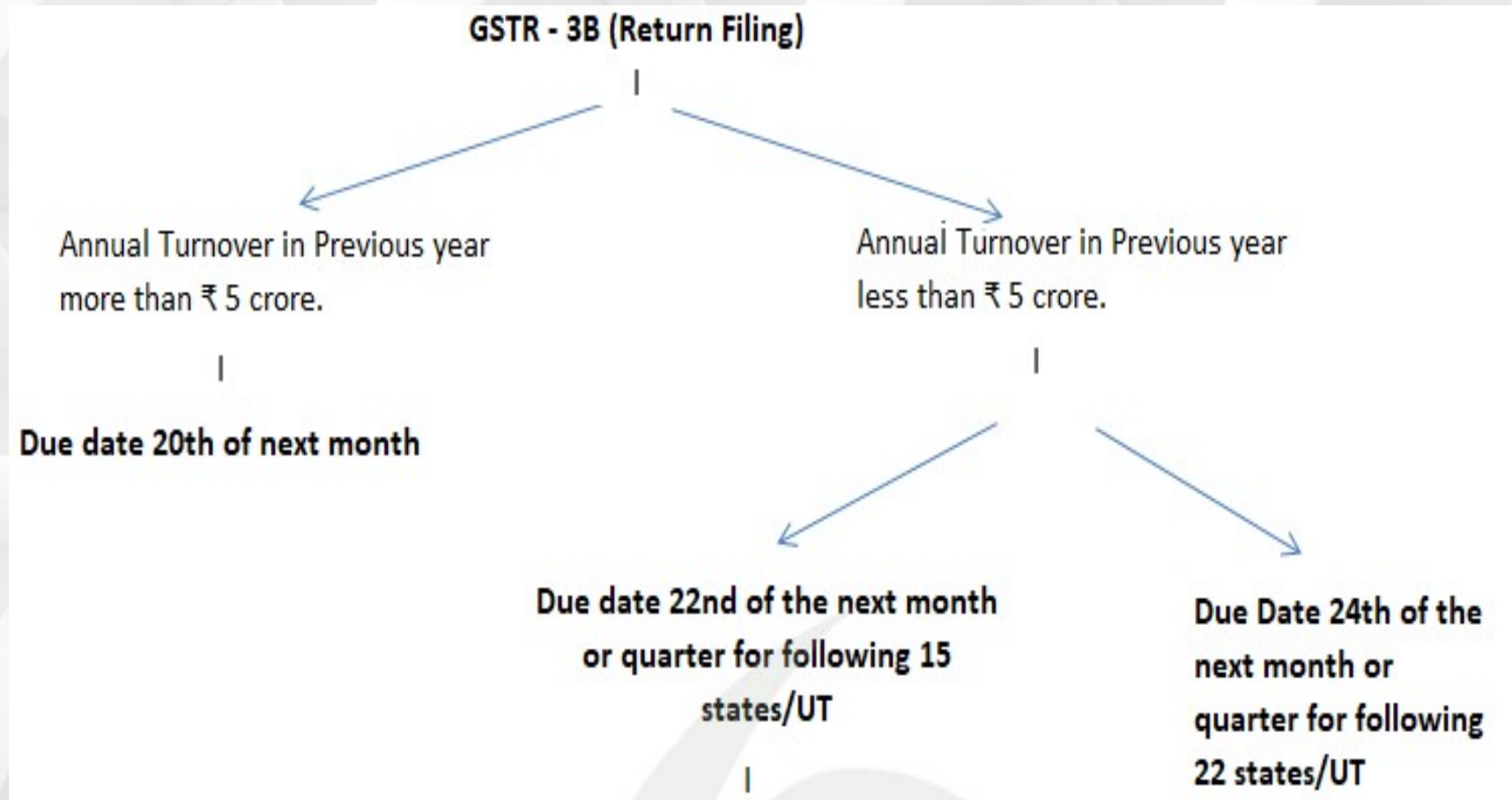
GSTR - 3B –Due Dates

It is to be filed either under QRMP Scheme or on Monthly Basis.

From July 2017 to December 2019 the due date was 20th of next month.

Now this due date has been broken into 3 dates i.e. 20th, 22nd and 24th.

Quarterly filing of FORM GSTR-3B



GSTR - 3B – Monthly Payment date under QRMP Scheme

Due Date for Monthly Payment of Tax under first two months of quarter.

GSTR 3B Monthly Payment of tax for the First two months of quarter to be done by 25th of the next month.

GSTR 1 /2/3/3B not to be filed by following Registered Taxpayers :

1. Input Service Distributor
2. Non Resident Taxable Person
3. Composition Dealer
4. Persons deducting TDS
5. ECO required to collect TCS
6. Supplier of OIDAR services

GSTR – 4 (Return for Composition dealer)

- GSTR 4 is filed by taxpayers who have opted for the ***Composition Scheme*** under GST.
- CMP-08 is the return which has replaced the now erstwhile GSTR-4.
- The Composition Scheme is a scheme in which taxpayers with turnover up to ₹ 1.5 Crore can opt into and pay taxes at a fixed rate on the turnover declared.
- The CMP-08 return is to be filed on a ***quarterly basis***.
- GSTR 4 is to be filed on annual basis.

Returns To Be Filed By Composition Dealer

RETURN NAME	DUE DATE
GSTR 4 (ANNUAL RETURN)	30th April of Next year
GSTR 9A (ANNUAL RETURN)	31st December of Next year

Payment of Tax (CMP – 08)

PAYMENT FORM	DUE DATE
CMP 08 (QUATERLY RETURN)	18th of month following the said quater

GSTR – 5 (Return by Non-Resident Taxable Person)

- GSTR 5 is to be filed by *non-resident foreign taxpayers*, who are registered under GST and carry out business transactions in India.
- The return contains details of all outward supplies made, inward supplies received, credit/debit notes, tax liability and taxes paid.
- Due date is within 20 days after the end of the calendar month or within 7 days after the validity of period of registration ,whichever is earlier.

GSTR – 6 (Return for Input Service Distributor)

- GSTR 6 is filed by Input Service Distributor.
- It will contain details of input tax credit received and distributed by the ISD.
- It will further contain details of all documents issued for the distribution of input credit and the manner of distribution.
- Due date is 13th of the succeeding month.

GSTR – 7 (Return for GST TDS)

- GSTR 7 is filed by persons required to deduct ***TDS (Tax deducted at source) under GST.***
- It will contain details of TDS deducted, the TDS liability payable and paid and TDS refund claimed, if any.
- Due date is 10th of the succeeding month

GSTR – 8 (Return for GST TCS)

- GSTR 8 is to be filed by ***E-commerce operators*** registered under the GST who are required to collect tax at source (TCS).
- GSTR-8 will contain details of all supplies made through the E-commerce platform, and the TCS collected on the same.
- Due date is 10th of the succeeding month.

GSTR – 9 (Annual Return) (For others)

- GSTR 9 is the annual return to be filed by taxpayers registered under GST.
- It will contain details of all outward supplies made, inward supplies received during the relevant previous year under different tax heads i.e. CGST, SGST & IGST and HSN codes, along with details of taxes payable and paid.
- It is a consolidation of all the monthly or quarterly returns (GSTR-1, GSTR-2A, and GSTR-3B) filed during that year.

GSTR 9 not to be filed by following Registered Taxpayers :

1. Input Service Distributor
2. Non Resident Taxable Person
3. Composition Dealer
4. Persons deducting TDS
5. ECO required to collect TCS
6. Supplier of OIDAR services

GSTR – 9A

- GSTR 9A is the annual return to be filed by taxpayers who have registered under the Composition Scheme in a financial year.*
- It is a consolidation of all the quarterly returns filed during that financial year.

***GSTR-9A filing for Composition taxpayers has been waived off for FY 2017-18 and FY 2018-19.**

GSTR – 9B

- GSTR-9B is an annual return to be filed by every E-commerce operator who is required to collect tax at source under section 52 (5) of the CGST Act, 2017.
- It contains the details of outward supplies of goods and services, returns if any, and the amount collected during the financial year.
- It summarizes the details filed in GSTR-8, which is the monthly return to be filed by E-Commerce operators.

GSTR – 9C

- GSTR 9C is the ***reconciliation statement*** to be filed by all taxpayers registered under GST whose turnover exceeds **₹ 5 Crore in a financial year**.
- The registered person has to get their books of accounts audited by a Chartered/Cost Accountant.
- The statement of reconciliation is between these audited financial statements of the taxpayer and the annual return GSTR-9 that has been filed.
- GSTR-9C is to be filed for every GSTIN, hence, one PAN can have multiple GSTR-9C forms being filed.

GSTR – 10

- GSTR 10 is to be filed by a taxable person whose registered has been cancelled or surrendered.
- This return is also called a final return and has to be filed within 3 months from the date of cancellation or cancellation order, whichever is earlier.

GSTR – 11

- GSTR 11 is to be filed by persons who have been issued a Unique Identity Number(UIN) in order to get a refund under GST for the goods and services purchased by them in India.
- UIN is a classification made for foreign diplomatic missions and embassies not liable to tax in India, for the purpose of getting a refund of taxes. GSTR-11 will contain details of inward supplies received and refund claimed.