

Types of GST Return



TYPES OF GST RETURNS

 **GSTR 1**

 **GSTR 2**

 **GSTR 2A**

 **GSTR 3B**

 **GSTR 4**

 **GSTR 5**

 **GSTR 6**

 **GSTR 7**

 **GSTR 8**

 **GSTR 9**

 **GSTR 9A**

 **GSTR 9C**

 **GSTR 10**

 **GSTR 11**

GSTR-1: RETURN FOR OUTWARD SUPPLIES

▶▶ **GSTR-1 is the return to be furnished for reporting details of all outward supplies of goods and services made, or in other words, sales transactions made during a tax period, and also for reporting debit and credit notes issued. Any amendments to sales invoices made, even pertaining to previous tax periods, should be reported in the GSTR-1 return.**

▶▶ **Who Needs To File GSTR-1?**

→ **Every normal registered taxpayer under GST is required to file GSTR-1 each month.**

This return showcases details of

- 1) invoices,**
- 2) debit notes,**
- 3) credit notes and**
- 4) revised invoices issued pertaining to your outward supplies.**

▶▶ **Due Date for Filing GSTR-1**

→ **The standard date for filing GSTR-1 is 10 days from the end of the month for which such a return is to be filed. However, the due date to file GSTR 1 can be extended for any class of persons beyond the tenth of the succeeding month by the Commissioner. The reasons for such an extension would be notified.**

GSTR – 2: RETURN FOR INWARD SUPPLIES

▶▶ GSTR-2 is a monthly return of inward supply of goods and services as agreed by the recipient of the goods and services. In other words, GSTR-2 contains details with regards to the purchases made by the recipient in a particular month. The information contained in GSTR-2 is auto-populated with the details contained in GSTR-2A.

▶▶ Who Needs To File GSTR-2?

→ Every normal registered taxpayer under GST is required to provide details regarding inward supplies or purchases made for each month in GSTR-2. This return showcases details with regards to purchases made from registered and unregistered taxable persons, debit notes and credit notes issued with respect to the inward purchases etc.

Hence, the recipient makes use of the details auto-populated in Form GSTR-2A with details uploaded by supplier in GSTR-1. The recipient makes necessary changes if required in GSTR-2 after verifying the information auto-populated in GSTR-2A.

▶▶ Due Date for Filing GSTR-2

→ The process of making changes and filing GSTR-2 is required to be undertaken between 11th and 15th day of the succeeding month for which return is to be filed.

GSTR – 2A: READ ONLY DOCUMENT

▶▶ **GSTR-2A is a read only document. This document gets auto-populated once the supplier uploads the details in GSTR-1. In other words, GSTR-2A enables the recipient to verify the details uploaded by the supplier in GSTR 1. Also the recipient could accept, reject, modify or keep the invoices pending using the said details. However, such changes are made by the recipient in GSTR 2.**

▶▶ **Who Needs To File GSTR-2A?**

→ **GSTR-2A is made available to every normal registered taxpayer filing return under GST. This is because it is a read only document that gets auto-populated with details uploaded by supplier in GSTR-1.**

▶▶ **Due Date for Filing GSTR-2A**

→ **GSTR-2A is a read-only document used by the recipient to match the details uploaded by the supplier in GSTR-1. Thus, the recipient can accept, reject, modify or keep the invoices pending in case there is any mismatch. However, the recipient can make actual changes, if any, only in Form GSTR 2.**

→ **This process of making changes and filing GSTR-2 is to be undertaken between 11th and 15th day of the month succeeding the month for which such a return is to be filed.**

GSTR – 3B: SUMMARY OF INWARD AND OUTWARD SUPPLIES

▶▶ **GSTR 3B is a simplified monthly summary return of inward and outward supplies. It is a self declaration showcasing the summary of GST liabilities of the taxpayer for the tax period in question. Moreover, it helps the taxpayer to discharge the tax liabilities in a timely manner.**

GSTR-3B is a form that cannot be revised. Furthermore, this form does not require the compliance of comparing invoices between supplier and purchaser. That means both the suppliers and the recipients file the GSTR-3B form separately. Therefore, such a facility does not cause delays in filing of returns which would consequently attract late fees and interest.

▶▶ **Who Needs To File GSTR-3B?**

→ **Every normal registered taxpayer filing GST Returns is required to file GSTR-3B. GSTR-3B is also filed during the tax periods for which the tax liability is zero. That is, a taxpayer needs to file a Nil Return in case there are no outward or inward transactions during a particular month.**

▶▶ **Due Date for Filing GSTR-3B**

→ **GSTR-3B is a summary return to be filed by all taxpayers except those registered under the composition scheme, every month.**

However, from January 2021, there is also quarterly filing option provided to taxpayers with annual aggregate turnover of up to Rs.5 crore, opting for the Quarterly Return Filing and Monthly Payment of Taxes (QRMP) Scheme under GST scheme.

GSTR – 4: RETURN FOR COMPOSITION DEALERS

▶▶ **GSTR-4 is a quarterly return that needs to be filed by a registered taxpayer who has signed up for the Composition Scheme. Under this scheme, small taxpayers having a turnover of upto Rs 1.5 Crores need to pay tax at a fixed rate and file quarterly return. This is unlike the normal registered dealer who files three returns every month including GSTR-1, GSTR-2 and GSTR-3B.**

▶▶ **Who Needs To File GSTR-4?**

→ **The Composition Scheme was introduced under GST in order to reduce the compliance burden on small taxpayers. Every registered taxpayer opting for Composition Scheme is required to file quarterly return in GSTR-4.**

▶▶ **Due Date for Filing GSTR-4**

→ **The due date for filing GSTR-4 is 18th of every month following the quarter for which such a return needs to be filed**

GSTR – 5: RETURN FOR NON-RESIDENT TAXABLE PERSONS

▶▶ GSTR-5 is a monthly return filed by every non-resident taxable person. This return includes details pertaining to:

- inward supplies
- outward supplies
- any interest, penalty, fees
- tax payable or tax paid or
- any other amount payable under the act

Furthermore, this is the only return to be filed by a non-resident taxable person. This means, a non-resident taxable person is not required to file any annual return.

▶▶ Who Needs To File GSTR-5?

→ Unlike a normal registered taxpayer, a non-resident taxable person is required to file monthly return in For GSTR-5. A non-resident taxable person means a person who supplies goods or services occasionally. This person does not have a fixed place of business or residence in India. Moreover, he can supply goods or services either as a principal or an agent or in any other capacity.

▶▶ Due Date for Filing GSTR-5

→ The details in GSTR 5 need to be filed within a time period that is earlier of:

within 20 days after the end of the calendar month

or

within 7 days after the last date of validity of the registration

GSTR – 6: RETURN FOR INPUT SERVICE DISTRIBUTORS

GSTR 6 is a monthly return that an Input Service Distributor files every calendar month. This return provides information of all the invoices on which credit has been received and are issued by an ISD. This means that it gives a summary of the total input tax credit available for distribution during a particular month. Thus, the details of the invoices that an ISD furnishes in form GSTR 6 are made available to every recipient of the credit.

▶▶ Who should file GSTR 6?

→ GSTR 6 has to be filed by every Input Service Distributor.

▶▶ When is GSTR 6 due?

→ The due date for filing of GSTR 6 as per GST Act is 13th of next month.

GSTR-7: TDS RETURN

GSTR-7 is a monthly return to be filed by persons required to deduct TDS (Tax deducted at source) under GST. GSTR 7 will contain details of TDS deducted, the TDS liability payable and paid and TDS refund claimed, if any.

▶▶ When is GSTR 7 due?

→ Filing of GSTR 7 for a month is due on 10th of the following month. For instance, due date of filing GSTR 7 for October is 10th November.

▶▶ Who are required to deduct TDS under GST?

→ As per GST law following people/entities need to deduct TDS :

- 1. A department or establishment of the Central or State Government, or**
- 2. Local authority, or**
- 3. Governmental agencies, or**
- 4. Persons or category of persons as may be notified, by the Central or a State Government on the recommendations of the Council.**

As per Notification No. 33/2017 – Central Tax, 15th September 2017

→ The following entities also need to deduct TDS-

- ▶▶ An authority or a board or any other body which has been set up by Parliament or a State Legislature or by a government, with 51% equity (control) owned by government**
- ▶▶ A society established by the Central or any State Government or a Local Authority and the society is registered under the Societies Registration Act, 1860**
- ▶▶ Public sector undertakings**

The above deductor are required to TDS where the total value of supply under the contract exceeds Rs 2.5 Lakhs. The rate for TDS is 2% (CGST 1% + SGST 1%) in case of intra state supply and 2 % (IGST) in case of interstate supplies.

However, the TDS will not be deducted when the location of the supplier and place of supply is different from the registration place (State) of the recipient.

GSTR-8 TCS RETURN

▶▶ **GSTR-8 is a monthly return 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.**

▶▶ **Who should file GSTR-8?**

→ **Every e-commerce operator registered under GST is required to file GSTR-8. E-commerce operator has been defined under GST Act as any person who owns or manages a digital or electronic facility or platform for electronic commerce such as Amazon etc. All such e-commerce operators are mandatory required to obtain GST registration as well as registered for TCS (Tax collection at source).**

▶▶ **When is GSTR-8 due?**

→ **GSTR-8 filing for a month is due on 10th of the following month.**

GSTR-9: ANNUAL RETURN

▶▶ **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, GSTR-3B) filed during that year.**

▶▶ **GSTR-9 is required to be filed by all taxpayers registered under GST, except**

- **Taxpayers who have opted for the Composition Scheme,**
- **Casual Taxable Persons,**
- **Input Service Distributors,**
- **Non-resident Taxable Persons and**
- **Persons paying TDS under section 51 of CGST Act.**

the annual return under GST for taxpayers having an aggregate turnover which does not exceed Rs.2 crore has been made optional for FY 2017-18, FY 2018-19 and FY 2019-20.

▶▶ **The due date to file GSTR-9 for a financial year is 28th Feb of the year following the relevant financial year.**

GSTR-9A: ANNUAL RETURN COMPOSITION SCHEME

▶▶ 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.

▶▶ Who should file GSTR-9A?

→ All taxpayers registered under the composition levy scheme under GST should file GSTR-9A.

→ However, the following persons are not required to file this :

▶▶ Non-resident taxable persons

▶▶ Input service distributor

▶▶ Casual Taxable Person

▶▶ Persons paying TDS under section 51 of the Act

▶▶ E-commerce operator paying TCS under section 52 of the Act

▶▶ When is GSTR-9A due?

→ GSTR-9A has to be filed on or before 31st December following the close of financial year.

GSTR-9C : RECONCILIATION STATEMENT AND CERTIFICATION

▶▶ **GSTR-9C is the reconciliation statement to be filed by all taxpayers registered under GST whose turnover exceeds Rs.2 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.**

▶▶ **What is the due date for GSTR-9C?**

→ **The due date for submitting the Annual returns in GSTR-9 is the same deadline for submission of GSTR-9C. Hence, the GSTR-9C must be filed on or before 31st December of the year subsequent to the relevant FY under audit.**

GSTR-10:FINAL RETURN

▶▶ **What is GSTR-10?**

→ **A taxable person whose GST registration is cancelled or surrendered has to file a return in the form of GSTR-10. This return is called as final return.**

▶▶ **When is GSTR 10 due?**

→ **GSTR 10 must be filed within three months from the date of cancellation or date of cancellation order whichever is later.**

▶▶ **Who should file GSTR-10?**

→ **GSTR 10 is required to be filed only by the persons whose registration under GST has been cancelled or surrendered. The the regular persons registered under GST are not required to file this return.**

▶▶ **What is the difference between Final Return and Annual Return?**

→ **Annual return has to be filed by every registered person paying tax as normal taxpayer under GST. Annual return is to be filed once a year in Form GSTR 9.**

Whereas Final return is required to be filed by the persons whose registration has been cancelled or surrendered in Form GSTR 10.

GSTR-11:UIN HOLDER RETURN

▶▶ What is GSTR-11?

→ GSTR-11 is the return to be filed by the persons who has been issued a Unique Identity Number(UIN) in order to get refund under GST for the goods and services purchased by them in India.

▶▶ Who are Unique Identity Number(UIN) holders under GST Act?

→ Unique Identity Number is a special classification made for foreign diplomatic missions and embassies who are not liable to taxes in Indian territory.

The following organizations can apply for a UIN:

→ A specialized agency of the United Nations Organization

→ A Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947,

→ Consulate or Embassy of foreign countries

→ Any other person or class of persons as notified by the Commissioner.

The above persons/organizations can apply for UIN using Form GST REG- 13.

▶▶ Purpose of UIN

→ The purpose of issuing UIN is that any amount of tax collected from the bodies/person holding UIN is refunded back to them. But in order to claim the refund of GST paid by them, they need to file GSTR 11.

▶▶ When is GSTR-11 due?

→ GSTR 11 must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.

IMPORTANT GST RETURN DUE DATES

GSTR 1 UP to INR 1.5 Crore

Period (Quarterly)	Due Date
October-December 2020	13th Jan 2021

GST Return 1 More Than INR 1.5 Crore

Period (Monthly)	Due Date
December 2020	11th Jan 2021

GSTR 3B (AT of upto INR 5 Cr FY 2018-19)

CT,MP,Guj,DD,DN,MH,KA,GA,LD, KL,TN,PY,AN,TG & AP	Due Date
December 2020	22nd Jan 2021

GSTR 3B (AT of upto INR 5 Cr FY 2018-19)

JK,Laddakh,HP,PB,CH,UT,HR, DL,RJ,UP,BR,SK,AR,NL,MN, MZ,TR,ML,AS,WB,JH, & OR	Due Date
December 2020	24th Jan 2021

GSTR 3B (AT of more than INR 5 CR in Previous FY))

Period	Due Date
December 2020	20th Jan 2021

GSTR CMP-08

Period (Quarterly)	Due Date
October-December 2020	18th Jan 2021

GST Return 4

Period (FY)	Due Date
2020-2021	30th April 2021

GST Return 5 Non-Resident Foreign Taxpayers

Period (Monthly)	Due Date
December 2020	20th Jan 2021

GST Return 5A NRI OIDAR Service Provider

Period (Monthly)	Due Date
December 2020	20th Jan 2021

GSTR 6 for Input Service Distributor

Return (Monthly)	Due Date
December 2020	13th Jan 2021

GSTR 7 For TDS Deductor

Return (Monthly)	Due Date
December 2020	10th Jan 2021

GSTR 8 for TCS Collector

Return (Monthly)	Due Date
December 2020	10th Jan 2021

GSTR 9 FY 2019-20 (more than 2 Crore)

Return (Annually)	Due Date
GSTR 9 (Annual Return)	28th Feb 2021

GSTR 9C FY 2019-20 (more than 2 Crore)

Return (Annually)	Due Date
GSTR 9C (GST Audit Form)	28th Feb 2021



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