

GST Newsletter

Returns under GST and the due dates for filling those returns

A return is a document that a taxpayer is required to file as per the law with the tax administrative authorities. Under the GST law, a normal taxpayer will be required to furnish three returns monthly and one annual return. Similarly, there are separate returns for a taxpayer registered under the composition scheme, taxpayer registered as an Input Service Distributor, a person liable to deduct or collect the tax (TDS/TCS)

The below table gives the information about the various returns under GST and the due dates for filling the returns.

Return	What to file ?	By Whom ?	Due date
GSTR - 1	Details of outward supplies of taxable goods and/or services effected	Registered taxable Supplier	10 th of next month
GSTR – 1A	Details of outward supplies as added, corrected or deleted by the recipient	Registered taxable Supplier	20 th of next month
GSTR – 2	Details of inward supplies of taxable goods and/or services effected claiming input tax credit.	Registered taxable recipient	15 th of next month
GSTR – 2A	Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier	Registered taxable recipient	11 th of next month
GSTR - 3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax.	Registered taxable person (Both supplier and recipient)	20 th of next month
GSTR – 3A	Notice to a registered taxable person who fails to furnish return under section 27 and section 31		
GSTR - 4	Quarterly return for compounding taxable person.	Composition supplier	18 th of the month succeeding quarter

GSTR – 4A	Details of inward supplies made available to the recipient registered under composition scheme on the basis of FORM GSTR-1 furnished by the supplier	Recipient	
GSTR - 5	Return for Non-Resident foreign taxable person	Non- Resident taxable person	20 th of next month
GSTR - 6	Return for Input Service Distributor	Input service distributor	13 th of Next month
GSTR – 6A	Details of inward supplies made available to the ISD recipient on the basis of FORM GSTR-1 furnished by the supplier	Input service recipient	11 th of next month
GSTR - 7	Return for authorities deducting tax at source.	Tax deductor	10 th of next month
GSTR – 7A	TDS Certificate		
GSTR - 8	Details of supplies effected through e-commerce operator and the amount of tax collected	E- Commerce operator/ Tax collector	10 th of next month
GSTR – 9	Annual return	Registered Taxable person	31 st December of next financial year
GSTR – 9A	Simplified Annual return by Compounding taxable persons registered under section 8		
GSTR – 9B	Reconciliation Statement		31 st December of next financial year
GSTN - 10	Final Return	Taxable person whose registration has been surrendered or cancelled.	Within three months of the date of cancellation or date of cancellation order, whichever is later.
GSTN - 11	Details of inward supplies to be furnished by a person	Person having UIN	28th of the month

having UIN (Unique identification Number)

and claiming refund following the
month for which
statement is filed

Note: All these returns are required to be filed digitally online through a common portal to be provided by GSTN.

Disclaimer: Information contained herein is for informational purposes only and should not be considered for any particular instance or individual or entity. We have obtained information from publicly available sources, there can be no guarantee that such information is accurate as of the date it is received or it will continue to be accurate in future. No one should act on such information without obtaining professional advice after thorough examination of the particular situation.

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