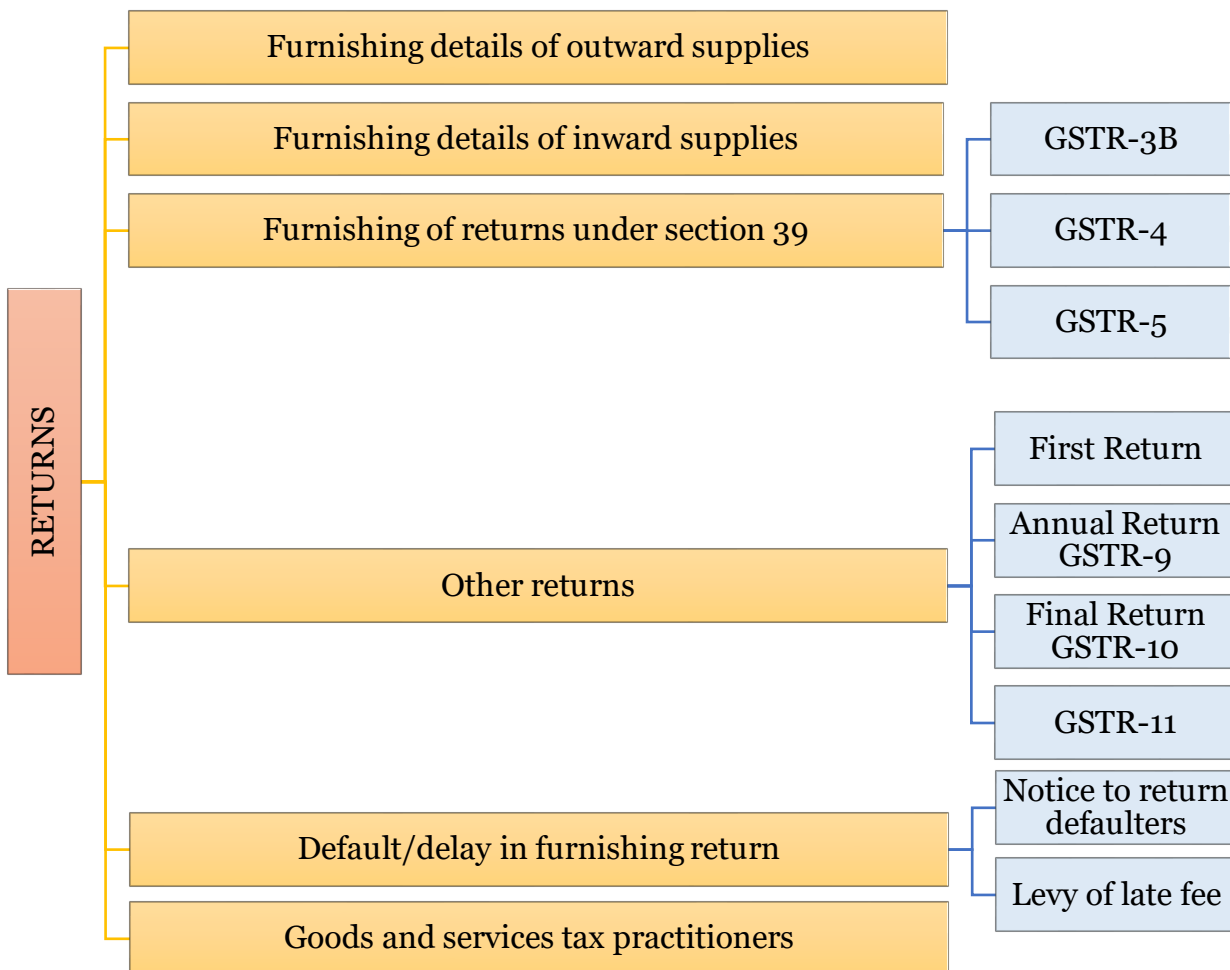




RETURNS

1. CHAPTER OVERVIEW





2. INTRODUCTION

The term “Return” ordinarily means statement of information (facts) furnished by the taxpayer, to tax administrators, at regular intervals.

Under any taxation system, ‘Filing of Returns’ is the most important compliance procedure which enables the tax administrators to estimate tax collection for a particular period and determine the correctness and completeness of tax compliance at taxpayer’s level

Filing of GST returns helps in determination of tax liability of the person filing the Return.

Section 37 to 48 of CGST Act read along with ‘Chapter VIII – Returns’ of CGST Rules prescribes the provisions relating to filing of return under GST law. By virtue of section 20 of IGST Act, all these provisions, other than late fee, have also been made applicable for IGST law.

Returns filed by taxpayers serve the following purposes:

- Mode for transfer of information to tax administration;
- Compliance with verification program of tax administration;
- Finalization of tax liabilities of the taxpayer within stipulated period of time;
- Working sheet/supporting documents for tax authorities that can be relied upon as the basis on which tax has been computed by the taxpayer;
- Providing necessary inputs for taking policy decisions;
- Management of audit and anti-evasion programs of tax administration, etc.

Note: All the returns under GST have to be mandatorily filed **electronically on common portal**.

3. FURNISHING DETAILS OF OUTWARD SUPPLIES

3.1. Who is required to furnish details of outward supplies?

The details of outward supplies of both goods and services are required to be furnished by

- every registered person **including casual registered person** except the following:
 - a) non-resident taxable person
 - b) person paying tax under composition scheme



- c) input service distributor (ISD)
- d) person deducting tax at source
- e) person collecting tax at source i.e., e-commerce operator (ECO), not being an agent
- f) a supplier of online information and database access or retrieval services (OIDAR)

3.2. What is the form for submitting details of Outward Supply?

- Form **GSTR-1** through common portal, either directly or from a notified Facilitation Centre. Nil GSTR 1 can be filed through SMS using registered number of the taxpayer (explained later).

3.3. What is the due date for submission of GSTR 1?

a) Monthly filing of GSTR-1:

GSTR 1 for a particular month is filed on or before the 10th day of the immediately succeeding month, i.e, on a monthly basis.

Thus, GSTR-1 of a month can be filed anytime between 1st to 10th of the month succeeding the relevant tax period. ~~It may be noted that GSTR-1 cannot be filed during the period from 11th day to 15th day of month succeeding the tax period.~~

Example

The details of outward supplies pertaining to the month of October will be required to be furnished on or before 10th November and GSTR-1 for October.

b) Quarterly filing of GSTR-1:

As a measure of easing the compliance requirement for small taxpayers, GSTR-1 has been allowed to be filed quarterly by small taxpayers with aggregate annual turnover up to INR 5 crore in the preceding financial year under Quarterly Return Monthly Payment Scheme [QRMP Scheme].

The time limit for furnishing the details of outward supplies in Form GSTR-1 has been extended vide Notification No. 83/2020 CT dated 10.11.2020 in the following manner:



Class of registered person	Time limit for furnishing the details of outward supplies in Form GSTR-1 for each quarter/tax period
Registered persons opting for QRMP scheme	13th day of the month succeeding such tax period
Others	11th day of the month succeeding such tax period

3.4 Invoice Furnishing Facility [IFF] for taxpayers opting for QRMP Scheme?

Invoice Furnishing Facility (IFF) is a facility provided to quarterly taxpayers who are in QRMP scheme, to file their details of outward supplies in first two months of the quarter, to pass on the credit to their recipients.

Invoice furnishing facility (IFF) is not mandatory, but an optional facility made available to the registered persons under the QRMP scheme. At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in Form GSTR-1 only, without using the IFF.

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 of the concerned recipient. In case where a buyer has made purchases from a person opting for QRMP scheme, he could not have claimed full ITC but due to introduction of IFF, such delay will not occur as the details submitted using IFF will be reflected in the GSTR-2B of the recipients.

Taxpayers opting for QRMP Scheme may furnish the details of such outward supplies to a registered person, as he may consider necessary, for the 1st and 2nd months of a quarter, up to a cumulative value of 50 lakh in each of the first 2 months of the quarter using IFF electronically on the common portal. However, invoices pertaining to last month of a quarter are to be uploaded in GSTR-1 only.

The invoices are to be furnished in IFF between the 1st day of the succeeding month till the 13th day of the succeeding month. After 13th of the month, this facility for furnishing IFF for previous month would not be available.

The said facility would however be available, say for the month of July, from 1st August till 13th August. Similarly, for the month of August, the said facility will be available from 1st September till 13th September.

The details of invoices furnished using IFF in the first 2 months of the quarter are not required to be furnished again in GSTR-1 for the said quarter.

**Example**

A registered person who has availed the QRMP scheme wants to declare 2 invoices out of the total 10 invoices issued in the 1st month of quarter since the recipient of supplies covered by those 2 invoices desires to avail ITC in that month itself. Details of these 2 invoices may be furnished using IFF.

The details of the remaining 8 invoices shall be furnished in Form GSTR-1 of the said quarter. The two invoices furnished in IFF shall be reflected in Form GSTR-2B of the concerned recipient of the 1st month of the quarter and remaining 8 invoices furnished in Form GSTR-1 shall be reflected in Form GSTR-2B of the concerned recipient of the last month of the quarter.

Details of outward supplies required to be furnished in IFF:-

In the IFF, the taxpayer has to submit the B2B (business to business) invoice details of both inter-State and intra-State supply transactions along with debit and credit notes of the B2B invoices issued during the month.

The details of outward supplies furnished using 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.

However, if a registered person does not opt to upload invoices using IFF, then he has to upload invoice details for all the 3 months of the quarter in Form GSTR-1.

3.5. What are the cases where a registered person is debarred from furnishing details of outward supplies in GSTR-1/IFF?

- 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 for preceding 2 months;
- b. A registered person, required to furnish quarterly return, 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;
- c. A registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of 99% 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.



KEY NOTE: A taxpayer cannot file GSTR-1 before the end of the current tax period. However, following are the exceptions:

- i) Casual taxpayers, after the closure of their business.
- ii) Cancellation of GSTIN of a normal taxpayer.

A taxpayer who has applied for cancellation of registration will be allowed to file GSTR-1 after confirming receipt of the application.

3.6. What are the contents of GSTR-1?

Basic and Other Details	Details of Outward Supplies
a) GSTIN	a) B2B supply
b) Legal name and Trade name	b) B2C supply
c) Tax period	c) Zero Rated Supply and Deemed exports
d) HSN-wise summary of outward supplies	d) Debit/ Credit notes issued
e) Details of documents issued	e) Nil rated/ Exempted/ Non-GST Supply
f) Advances received/advances adjusted.	f) Amendments for prior period

3.7 What kind of details of outward supplies are required to be furnished in GSTR-1?

The registered person is required to furnish following details of invoices and revised invoices issued by him:

S. No	Invoice-wise details of ALL	Consolidated details of ALL	Debit and credit notes
1.	Inter-State and Intra-State supplies made to registered persons	Intra State supplies made to unregistered persons for each rate of tax	Issued during the month for invoices issued previously
2.	Inter-State supplies made to unregistered persons with invoice value exceeding INR 2,50,000	Inter-State supplies made to unregistered persons with invoice value upto INR 2,50,000 for each rate of tax separately for each State	



Analysis

It can be seen from the above table that uploading of invoices depends on whether the supply is B2B or B2C plus whether the supply is intra-State or inter-state.

For B2B¹ supplies, all invoices will have to be uploaded irrespective of whether they are intra-State or inter-State supplies. This is so because the recipient will take ITC and thus, invoice matching is required to be done.

For B2C supplies, uploading in general may not be required as the buyer will not be taking ITC. However, still in order to implement the destination-based principle, invoices of value more than INR 2.5 lakh in inter-State B2C supplies will have to be uploaded.

For inter-State invoices below INR 2.5 lakh, State wise summary will be sufficient and for all intra-State invoices, only consolidated details will have to be given.

Example

Mr. Prakash makes intra-State taxable supplies for 10,000 and 50,000 to Mr. Suhas, a registered person and 1,00,000 to Mr. Rohan, an unregistered person. He also makes inter-State taxable supplies for 2,60,000 and 45,000 to Mr. Rishabh, a registered person and 1,50,000 to Mr. Omkar, an unregistered person. Mr. Prakash will report invoice-wise details of intra-State supplies made to Mr. Suhas and inter-State supplies made to Mr. Rishabh, in GSTR-1 to be filed by him.

GURUJI KA GYAN:

- a) Details of Invoices can be uploaded at any time during the tax period and not just at the time of filing.
- b) Details of Invoices can be modified/deleted any number of times till the submission of GSTR-1 of a tax period. The uploaded invoice details are in a draft version till the GSTR-1 is submitted and can be changed irrespective of due date.
- c) Scanned copies of invoices are not required to be uploaded. Only certain prescribed fields of information from invoices need to be uploaded e.g., invoice no., date, value, taxable value, rate of tax, amount of tax etc.
1. *B2B means business to business transaction. In such type of transactions, the recipient is also a registered supplier and hence, takes ITC.*
2. *B2C means business to consumer transaction. In such type of transactions, the recipient is consumer or unregistered and hence, will not take or cannot take ITC*
- d) Description of each item in the invoice will not be uploaded. Only HSN code in respect of supply of goods and accounting code in respect of supply of services will have to be fed.



3.8. Indication of HSN details

HSN or HS (Harmonized Commodity Description and Coding System) is a standardized system of nomenclature of different goods developed by World Customs Organization, which is accepted globally. HSN uses 6-digits uniform codes to classify different goods. India uses eight- digits codes for more specific and precise classification.

The minimum number of digits of HSN code that a filer has to upload depends on his turnover in the last year.

S.No.	Aggregate Turnover (AT) in the preceding FY	Number of digits of HSN code
1.	AT upto 5 crores	For B2B supply - 4 For B2C supply - 4 (optional)
2.	AT > 5 crores	For B2B supply and B2C supply - 6

Example

The turnovers of Sweet mart Pvt. Ltd., Chilli powder Pvt. Ltd. and Perry Perry Pvt. Ltd. in the previous financial year are 1.5 crores, 4.8 crores and 6 crores respectively. While Sweet mart Pvt. Ltd. and Chilli powder Pvt. Ltd. will be required to upload 4 digits of HSN code of the goods sold to registered persons, uploading of 4 digits HSN code will be optional for the two companies when the goods are sold to unregistered persons. Perry Perry Pvt. Ltd. will have to upload 6 digits of HSN code of goods sold by it.

GURUJI KA GYAN:

- GSTR 1 needs to be filed even if there is no business activity (Nil Return) in the tax period. Nil GSTR 1 can be filed using SMS from registered number of the taxpayer.
- All values like invoice value, taxable value and tax amounts in GSTR- 1 are to be declared up to 2 decimal digits. The rounding off of the self-declared tax liability to the nearest rupee will be done in GSTR 3B.
- Taxpayer opting for voluntary cancellation of GSTIN will have to file GSTR-1 for active period.

3.9. How are the details of outward supply furnished in prior periods amended? [Section 37(3)]

Any error/omission in the GSTR 1 filed in prior period can be amended/rectified by way of amendment tables given in GSTR 1 of subsequent periods.

Ideally, the supplier should make amendments in GSTR-1 filed earlier



- during the tax period during which such error or omission is noticed, and
- pay the tax and interest in case there is short payment, in the return to be furnished for such tax period.

If due to any reason, supplier could not make correction at the time of filing of GSTR-1 for a particular month, then he can make such amendments maximum within earlier of the following dates:

- i) **30th November** following the end of financial year to which such invoice or debit note pertains ~~date of return u/s 39 for the month of September following the end of financial year to which such invoice or debit note pertains;~~ or
- ii) the date of filing of the relevant annual return.

Example

An entity has furnished the annual return for the year 2022-23 on August 15, 2023. An error is discovered in respect of a transaction pertaining to November, 2022.

In this case, the rectification of the error pertaining to the transaction in November, 2022 cannot be rectified beyond August 15, 2023.

KEY NOTE: It may be noted that, the expression 'due date' is missing in time limits prescribed for making amendments u/s 37(3) [GSTR-1]. Therefore, such date apparently means actual date of filing and not the due date.

3.10. Precautions that a taxpayer is required to take for a hassle-free compliance under GST?

A) Timely uploading of the details of outward supplies in Form GSTR-1

One of the most important things under GST is the timely uploading of the details of outward supplies in GSTR-1 by 11th of next month. If the number is small, the taxpayer can upload all the information in one go. However, if the number of invoices is large, the invoices (or debit/ credit notes) should be uploaded on a regular basis.

Regular uploading of invoices

GST common portal allows regular uploading of invoices even on a real time basis. Till the statement is actually submitted, the system also allows the taxpayer to modify the uploaded invoices. Therefore, it would always be beneficial for the taxpayers to regularly upload the invoices. Last minute rush makes uploading difficult and comes with higher risk of possible failure and default.



B) Follow up with suppliers to upload the invoices of inward supplies

The second thing would be to ensure that taxpayers follow up on uploading the invoices of their inward supplies by their suppliers. This would be helpful in ensuring that the ITC is available without any hassle and delay. Recipients can also encourage their suppliers to upload their invoices on a regular basis instead of doing it on or close to the due date. The system would allow recipients to see if their suppliers have uploaded invoices pertaining to them.

4. FURNISHING DETAILS OF INWARD SUPPLIES [SECTION 38 READ WITH RULE 60 OF THE CGST RULES]

Form and manner of ascertaining details of inward supplies - GSTR-2B

The details of outward supply declared by the supplier and the details of input tax credit shall be made available to the recipient through an auto-generated statement i.e. GSTR 2B.

The statement shall include the details of ITC which is available and ITC which is not available.

KEY NOTE: GSTR 2A has now been suspended

Form GSTR-2B - an auto-drafted read only statement containing the details of ITC - is made available to the registered person (recipient) for every month. It is a static statement and is available only once a month. **Only the eligible ITC which is available in the GSTR-2B (Auto generated statement) can be availed by the recipient.** Now, GSTR-2B will become the main document relied upon by the tax authorities for verification of the accurate ITC claims.

It consists of -

- i) the details of outward supplies furnished by the suppliers in Form GSTR-1, other than a supplier who has opted for QRMP scheme, 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 outward supplies furnished by his supplier who has opted for QRMP scheme, in Form GSTR-1 or using the IFF, as the case may be,-
 - (a) **for the 1st 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 1st month of the quarter;
 - (b) **for the 2nd month of the quarter**, between the day immediately after the due date of furnishing details using the IFF for the 1st month of the quarter to the due date of furnishing details using the IFF for the 2nd month of the quarter;



(c) **for the 3rd month of the quarter**, between the day immediately after the due date of furnishing of details using the IFF for the 2nd 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 the DTA from SEZ unit/developer on a bill of entry in the month.

Form GSTR-2B consists of all documents filed by suppliers/ISD in their Form GSTR-1, 5 & 6, between the cut-off dates. It also consists of import data for the period which are received within 13th of the succeeding month.

In case of monthly Form GSTR-1, the cut-off date is 00:00 hours on 12th of the relevant month to 23:59 hours, on 11th of the succeeding month. Whereas for quarterly Form GSTR-1/IFF, Form GSTR-5 and Form GSTR-6, the cut-off date is 00:00 hours on 14th day of relevant month to 23:59 hours, on 13th day of succeeding month.

The details filed in Form GSTR-1 & 5 (by supplier) & Form GSTR-6 (by ISD) would reflect in the next open Form GSTR-2B of the recipient irrespective of supplier's/ISD's date of filing.

Example

If a supplier opting for QRMP files an invoice dated 15th July on 13th August, it will get reflected in GSTR-2B of July (generated on 14th August). If the document is filed on 14th August, the document will be reflected in Form GSTR-2B of August (generated on 14th September).

The statement in Form GSTR-2B for every month shall be made available to the registered person,-

- i) for the 1st and 2nd 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 opting for QRMP, or
 - in Form GSTR-1 by a registered person other than opting for QRMP, whichever is later.
- ii) in the 3rd 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 opting for QRMP.



Example

For the quarter July-September, Form GSTR-2B for a registered person (recipient) who has received supplies from QRMP suppliers as well as from other suppliers will be generated as follows:

Month	Date of generation of GSTR-2B
July	14th August
August	14th September
September	14th October

5.FURNISHING OF RETURNS [SEC 39]

Persons liable to file returns, forms, periodicity and due dates of furnishing returns [Section 39]

S. No.	Type of Assessee	Form no.	Periodicity	Due date
1.	Registered persons having an aggregate turnover of upto INR 5 crores in the preceding financial year and who have opted to furnish return (i.e.,GSTR-3B) on quarterly basis (including a causal taxable person)	GSTR-3B	Quarterly Return (or a part of quarter)	22nd /24th day of the month succeeding such quarter (depending of prescribed states/UT)
	Other Registered persons (including a causal taxable person)		Monthly Return (or a part of month)	20 th of the next month
	GSTR-3B is not required to be filed by following category of persons: <ul style="list-style-type: none"> a. Supplier of OIDAR services located in non-taxable territory b. Composition taxpayer c. Non -resident taxable person 			



	d. Input service distributor (ISD) e. Person deducting tax at source (TDS) f. ECO, requiring to collect TCS			
2.	Composition taxpayer u/s 10(1) and 10(2A)	GSTR-4	Annually (or part of the year) ⚡ Even if no supplies have been effected during a year, a Nil return is required to be filed mandatorily.	On or before 30th day of April following end of such financial year
3.	Registered nonresident taxable person	GSTR-5	Monthly (or a part of month)	Earlier of 20th of the next month or 7th day after the last day of the validity of registration.

6. GSTR 3B [SEC 39 (1) READ WITH RULE 61 AND 61 A OF CGST RULES]

Section 39(1) prescribes a monthly return in Form GSTR-3 for every registered person required to file GSTR 1. GSTR-3 is to be filed by 20th day of the month succeeding the relevant calendar month or part thereof. However, filing of GSTR-3 has ***been deferred by the GST Council for the moment.***

Currently, return in Form GSTR-3B is being notified as the return to be filed by the registered persons who are required to file GSTR-3.

GSTR-3B is a simple return containing summary of outward and inward supplies liable to reverse charge, eligible ITC, payment of tax etc. Thus, GSTR-3B does not require invoice-wise data of outward supplies.



GSTR 3B can be filed electronically through common portal, either directly or through a notified facilitation centre. As discussed above, GSTR-3B can be filed monthly or quarterly.

6.1. Due date for filing of Return

- i) **Monthly GSTR-3B** - on or before 20th of the month succeeding the month for which return is furnished.
- ii) **Quarterly GSTR-3B** - on or before 22nd or 24th of the month succeeding the quarter for which return is furnished in case of a taxpayer opting for QRMP scheme - (discussed below)

6.2. Quarterly Return Monthly Payment (QRMP) Scheme

With effect from 01.01.2021, a Quarterly Return Monthly Payment (QRMP) Scheme has been introduced as a trade facilitation measure and in order to further ease the process of doing business under which notified persons shall

- furnish return on quarterly basis u/s 39; and
- such persons shall pay taxes due during a month within prescribed time and manner.

Quarterly Return Monthly Payment (QRMP) Scheme

QRMP Scheme is an **optional return filing scheme**, introduced for small taxpayers having

- aggregate annual turnover (PAN based) of **upto ₹ 5 crore** in the current and preceding financial year
- to furnish their Form GSTR-1 and Form GSTR-3B on a quarterly basis
- while paying **their tax on a monthly basis** through a simple challan.

This will significantly reduce the compliance burden on such taxpayers as now the taxpayers need to file only 4 GSTR-3B returns instead of 12 GSTR-3B returns in a year. Similarly, they would be required to file only 4 GSTR-1 returns since Invoice Filing Facility (IFF) is provided under this scheme.

Opting of QRMP scheme is GSTIN wise.

Distinct persons can avail QRMP scheme option for one or more GSTINs. It implies that **some GSTINs for a PAN can opt for the QRMP scheme and remaining GSTINs may not opt for the said scheme.**

Eligibility for QRMP scheme

Taxpayers whose aggregate turnover is up to INR 5 crore in the preceding financial year are eligible for QRMP scheme. For computing aggregate turnover, details furnished in returns for tax periods in the preceding financial year shall be taken into account.

Conditions and restrictions:



- a) Registered persons under QRMP scheme must have furnished the return for the preceding month, as due on the date of exercising such option. A registered person shall not be eligible to opt for QRMP scheme if he has not furnished the last return due on the date of exercising such option.

Example

If a registered person intending to avail of QRMP scheme for the quarter 'July to September' is exercising his option on 27th July for the said quarter he must have furnished the return for the month of June which was due on 22nd /24th July.

- b) Registered persons under QRMP scheme are not required to exercise the option every quarter. Where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the said option.

Manner of exercising option of QRMP scheme [Rule 61A]

A registered person intending to opt for QRMP scheme for any quarter shall indicate his preference for furnishing of return on a quarterly basis from

- 1st day of the 2nd month of the preceding quarter
- till the last day of the 1st month of the quarter for which the option is being exercised.

Example

A registered person intending to avail of QRMP scheme for the quarter 'July to September' can exercise his option from 1st May to 31st July.

However, 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 he-

- a) becomes ineligible for this scheme 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.

Option of QRMP scheme to lapse

In case where a registered person's aggregate turnover **crosses INR 5 crore during a quarter** in a financial year,

- he **shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.**

He 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 INR 5 crore.



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The facility for opting out of the scheme for a quarter will be available from **1st day of 2nd month of preceding quarter to the last day of the 1st month of the quarter.**

Form and manner of filing return - GSTR-3B [Rule 61 substituted with a new rule] Due dates for taxpayers opting for QRMP scheme

Due dates for taxpayers opting for QRMP scheme

Class of registered persons	Due date
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, Union territories of Daman & Diu & Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	22nd day of the month succeeding such quarter.
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.	24th day of the month succeeding such quarter.

6.3. Contents of GSTR 3B

Basic & Other Details	Other Details related to Supplies
<ul style="list-style-type: none"> a) GSTIN b) Legal name and Trade name c) Tax period 	<ul style="list-style-type: none"> a) Summarised details of outward supplies and inward supplies liable to reverse charge. b) Summarised details of inter- State supplies made to unregistered persons, composition taxable persons and UIN holders. c) Eligible ITC d) Values of exempt, nil-rated and non-GST inward supplies e) Payment of tax f) TDS/TCS credit



7. FILING OF RETURN BY COMPOSITION TAXPAYERS U/S 10 (1) AND U/S 10 (2A) [SEC 39 (2)]

Every registered person paying tax under section 10(1) or 10(2A) shall electronically furnish -

- a) a statement in the prescribed form [GST CMP-o8] containing details of payment of self-assessed tax, for every quarter (or part of the quarter), by **18th day of the month** succeeding such quarter; and
- b) a return (GSTR 4) for every financial year (or part of the financial year), **on or before 30th day of April** following the end of such financial year.

Thus, while a composition supplier is required to file the return GSTR-4 annually, he is required to pay the tax quarterly.

a) Auto-population of inward supplies

The inward supplies of a composition supplier received from registered persons filing GSTR-1 will be auto populated in FORM GSTR-4A for viewing.

b) Contents of GSTR 4

Basic & Other Details	Other Details related to Supplies
<ol style="list-style-type: none"> a) GSTIN b) Legal name and Trade name c) TDS/TCS credit received [Table 7] d) Tax, interest, late fee payable and paid [Table 8] e) Refund claimed from electronic cash ledger [Table 9] 	<ol style="list-style-type: none"> a) Invoice-wise details of all inward supplies (i.e., intra and inter-State supplies and from registered and unregistered persons) including reverse charge supplies and import of services [Table 4] b) Summary of self-assessed liability as per GST CMP-o8 (Net of advances, credit & debit notes and any other adjustments due to amendments etc.) [Table 5] c) Tax rate wise details of outward supplies/inward supplies attracting reverse charge (Net of advances, credit & debit notes and any other adjustments due to amendments etc.) - Consolidated details of outward supplies [Table 6]



c) Consolidated details of outward supplies

Composition taxpayers are neither entitled for any ITC nor entitled to pass on any input tax credit to its customers (registered / unregistered).

Therefore, composition taxpayers are required to provide consolidated details of outward supplies in GSTR-4 (Table 6) and not invoice-wise details.

However, details of inter-State and intra-State inward supplies received from registered and un-registered persons are to be provided invoice-wise (Table 4).

d) Tax liability

Since composition suppliers in GSTR-4 are not eligible to take ITC, they discharge their tax liability only by debiting electronic cash ledger.

e) Nil GST CMP-o8

Filing of GST CMP-o8 is mandatory for all taxpayers who have opted to pay tax under composition scheme, even if there is no business activity in any particular tax period. For such tax period(s), a Nil GST CMP-o8 is required to be filed.

A Nil GST CMP-o8 does not have any entry in any of its tables. For example, a Nil GST CMP-o8 for a tax period cannot be filed, if the taxpayer has made any outward supplies or has received any supplies which are taxable under reverse charge.

A Nil GST CMP-o8 can be filed through an SMS using the registered mobile number of the taxpayer. A Nil GST CMP-o8 submitted through SMS is verified by registered mobile number-based OTP facility.

f) Statements/return for the period prior to opting for composition scheme

If a registered person opts to pay tax under composition scheme from the beginning of a financial year, he will, where required, furnish statements/return relating to the period prior to paying tax under composition scheme till the

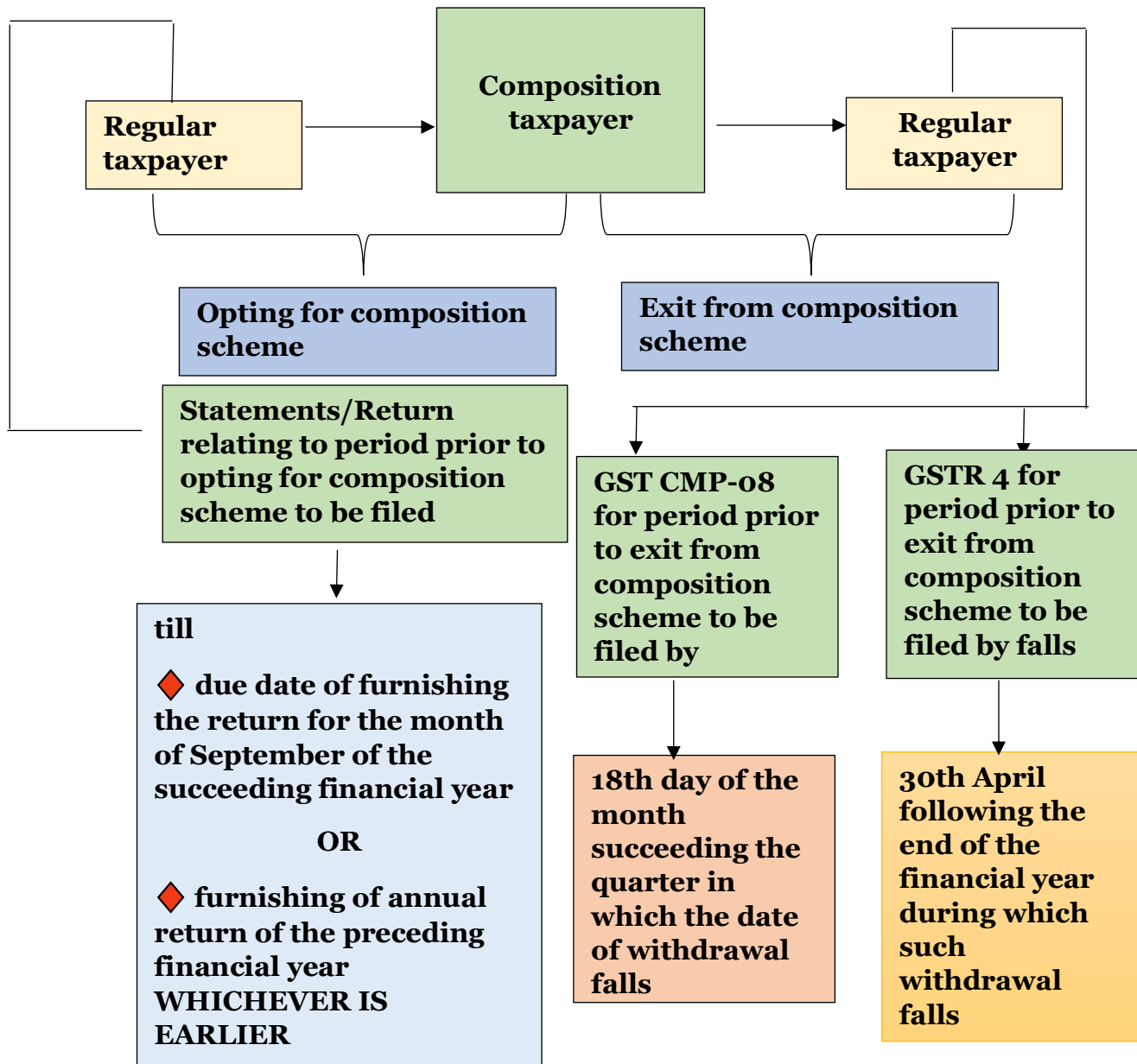
- due date of furnishing the return for the month of September of the succeeding financial year,
or
 - furnishing of annual return of the preceding financial year,
- whichever is earlier.

The composition supplier will not be eligible to avail ITC on receipt of invoices or debit notes from the supplier for the period prior to their opting to pay tax under composition scheme.

**g) GSTR-4 for the period prior to exiting from composition scheme**

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

- a statement in the prescribed form for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and
- furnish GSTR 4 for the said period till the 30th day of April following the end of the financial year during which such withdrawal falls.





KEY NOTE: As per section 29(2), a proper officer is empowered to cancel the registration of a taxable person if, *inter alia*:

- a) a person paying tax under composition scheme has not furnished his GSTR-4 for 3 consecutive tax periods
- b) any other taxable person has not furnished returns for consecutive period of 6 months.

8. FILING OF RETURN BY NON - RESIDENT TAXABLE PERSONS [SEC 39 (5) R/W RULE 63 OF CGST RULES]

Monthly Return: A registered NRTP is required to

- file a simplified **monthly** tax return
- in Form GSTR-5
- instead of filing the Statement of Outward Supplies and Return separately.

KEY NOTE: NRTP shall incorporate the details of outward supplies and inward supplies in GSTR-5.

Last date of filing return

The details in GSTR-5 should be furnished within **earlier of following**

- 20 days after the end of the calendar month or
- within 7 days after the last day of validity period of the registration.

Payment of interest, penalty, fees or any other amount payable: NRTP shall pay the tax, interest, penalty, fees or any other amount payable under the CGST Act or the provisions of the Returns Chapter under CGST Rules, 2017 **till the last date of filing return.**

KEY NOTE: A NRTP is not required to file annual return. Similarly, a casual taxable person is also not required to file annual return.



9. FURNISHING OF RETURN OR DETAILS OF OUTWARD SUPPLIES BY SHORT MESSAGING

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 detail of outward supplies under section 37 in FORM GSTR -1 or
- a Nil statement in FORM GST CMP-08 [Quarterly statement for composition scheme] 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.

Such return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password Facility.

KEY NOTE: 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-1, GSTR 3B or FORM GST CMP-08, as the case may be**".

10. DUE DATE FOR PAYMENT OF TAX [SECTION 39 (7)]

Every registered person who is required to furnish a return under section 39(1), **other than the person paying tax under QRMP scheme** or NRTP, 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.

However, every registered person furnishing return under QRMP scheme shall pay to the Government, the tax due taking into account inward and outward supplies of goods and/or services, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Further that every registered person furnishing return under composition scheme shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods and/ or services, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.



Due dates for payment of tax in respect of the persons required to file monthly GSTR-3B and GSTR-5 are linked with the due dates for filing of such returns, i.e. the last dates (due dates) of filing such returns are also the due dates for payment of tax in respect of persons required to file such returns.

However, due dates for payment of tax in respect of the persons required to file quarterly GSTR-3B under QRMP Scheme or GSTR 4 is delinked.

Every registered person required to furnish return shall, discharge their liability towards tax, interest, penalty, fees or any other amount payable under GST law by debiting the electronic cash ledger or electronic credit ledger and include the details in the return.

Every registered person under QRMP scheme shall pay the tax due under proviso to section 39(7), for each of the first 2 months of the quarter, by depositing the said amount in Form GST PMT-06, by the 25th day of the month succeeding such month.

However, 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 specified class of taxable persons.

Further, any extension of time limit notified by the Commissioner of State tax/UT shall be deemed to be notified by the Commissioner:

While making a deposit in Form GST PMT-06, such a registered person may -

- a) for the 1st month of the quarter, take into account the balance in the electronic cash ledger.
- b) for the 2nd month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the 1st month.

At the time of filing the return for the said quarter in Form GSTR- 3B, the amount deposited by the registered person in the first 2 months of the quarter shall be debited. This amount is 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.

10.1. Monthly payment of tax under QRMP scheme

The registered person under the QRMP Scheme would be required to pay the tax due in 1st month or 2nd month or both the months of the quarter by depositing the tax due in Form GST PMT-06. The payment is to be made by 25th 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 2 months:



OPTIONS FOR MAKING MONTHLY PAYMENT OF TAX

FIXED SUM METHOD

SELF ASSESSMENT METHOD

- a) **Fixed sum method:** If a taxpayer chooses this option, a facility is available on the GST portal for generating an auto-generated/pre-filled challan in Form GST PMT-o6. The challan amount is calculated by the system which cannot be edited. The amount is equal to:
- 35% of the tax paid in cash in the return for the preceding quarter where the return was furnished quarterly; or
 - tax liability paid in cash in the return for the last month of the immediately preceding quarter where the return was furnished monthly.

For easy understanding, the same is explained by way of examples given below:

- i) In case the last return filed was on quarterly basis for quarter ending March:

Tax paid in cash in quarter (January - March)		Tax required to be paid in each of the months -April and May	
CGST	100	CGST	35
SGST	100	SGST	35
IGST	500	IGST	175
Cess	50	Cess	17.5



ii) In case the last return filed was monthly for tax period March:

Tax paid in cash in quarter (January - March)		Tax required to be paid in each of the months -April and May	
CGST	50	CGST	50
SGST	50	SGST	50
IGST	80	IGST	80
Cess	-	Cess	-

However, no such amount may be required to be deposited-

- for the 1st month of the quarter, where the balance in the electronic cash ledger/electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability;
- for the 2nd month of the quarter, where the balance in the electronic cash ledger/electronic credit ledger is adequate for the cumulative tax liability for the 1st and the 2nd month of the quarter or where there is nil tax liability.

Monthly tax payment through this method would not be available to those registered persons who have not furnished the return for a complete tax period preceding such month.

A complete tax period means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

- 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-o6. 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.

The registered person under QRMP is free to avail either of the two tax payment methods above in any of the two months of the quarter.

As already discussed earlier, at the time of filing the return for a quarter in Form GSTR-3B, the amount deposited by the registered person in the first 2 months of the quarter shall be debited. Further, 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.

However, such refund claim shall be permitted only after the return in Form GSTR-3B for the said quarter has been furnished. Further, this deposit cannot be used by the taxpayer for any other purpose till the filing of return for the quarter.



Applicability of interest

i) For registered person making payment of tax by opting Fixed Sum Method

No interest would be payable in case the tax due is paid in the first 2 months of the quarter by way of depositing auto-calculated fixed sum amount (as discussed 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 2 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 2 months and discharge their entire liability for the quarter in Form GSTR-3B of the quarter by the due date.

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.

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.

Example

A registered person, who has opted for the QRMP Scheme, had paid a total amount of INR 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays INR 35/- each on 25th February and 25th March for discharging tax liability for the first 2 months of quarter viz. January and February.

In his return for the quarter, it is found that liability, based on the outward and inward supplies, for January was INR 40/- and for February it was INR 42/-. However, no interest would be payable for the lesser amount of tax (i.e. INR 5 and INR 7 respectively) discharged in these 2 months provided that he discharges his entire liability for the quarter in the Form GSTR-3B of the quarter by the due date.

Example

A registered person, who has opted for the QRMP Scheme, had paid a total amount of INR 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays INR 35/- each on 25th February and 25th March for discharging tax liability for the first 2 months of quarter viz. January and February.

In his return for the quarter, it is found that total liability for the quarter net of available credit was INR 125, but he files the return on 30th April. Interest would be payable at applicable rate on INR 55 [INR 125 - INR 70 (deposit made in cash ledger in first and second month)] for the period between due date of quarterly GSTR 3B and 30th April.



ii) 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 2 months of the quarter.

Interest payable, if any, shall be paid through Form GSTR-3B.

KEY NOTE: It is clarified that no late fee is applicable for delay in payment of tax in first 2 months of the quarter.

11. RECTIFICATION OF ERRORS/OMISSIONS IN RETURN U/S 39 [SECTION 39 (9)]

In GST, since the returns are built from details of individual transactions, there is no requirement for having a revised return.

Instead of revising the return already submitted, the system allows changing the details of those transactions (invoices or debit/credit notes) that are required to be amended. They can be amended in any of the future GSTR- 1 in the tables specifically provided for the purpose of amending previously declared details.

Thus, omission or incorrect particulars discovered in the returns filed u/s 39 can be rectified in such form and manner as may be prescribed.

Any tax payable as a result of such error or omission will be required to be paid along with interest.

Exception

It is important to note that section 39(9) does not permit rectification of error or omission discovered on account of scrutiny, audit, inspection or enforcement activities by tax authorities.

Hence, Assessee will not be able to pass on the ITC to the receiver in respect of tax payments made by him in pursuance of account of any of the aforementioned situations.

Time limit for making rectification

The maximum time limit within which the rectification of errors/omissions is permissible is earlier of the following dates:



- a) **30th November** following the end of financial year to which such invoice or debit note pertains ~~date of return u/s 39 for the month of September following the end of financial year to which such invoice or debit note pertains~~; or
- b) the date of filing of the relevant annual return.

Example

The last date of filing of annual return is 31st December of next financial year. Hence, if annual return for the year 2022-23 is filed before 30th November 2023, then no rectification of errors/omissions in returns pertaining to FY 2022-23 would be permitted thereafter.

KEY NOTE: It may be noted that, the expression 'due date' is missing in time limits prescribed for making amendments u/s 37(3) [GSTR-1]. Therefore, dates mentioned in these sections apparently mean actual date of filing and not the due date.

Common Points for all Returns u/s 39

- 1) All returns can be submitted electronically through the common portal, either directly or through a notified Facilitation Centre.
- 2) A return furnished under section 39(1) on which self- assessed tax has been paid in full is considered as a valid return.
- 3) Filing of returns for current month is possible only when returns of the previous month have been filed.
- 4) A taxpayer needs to electronically sign the submitted returns otherwise it will be considered not-filed.
- 5) Taxpayers can electronically sign their returns using a DSC (mandatory for all types of companies and LLPs), E-sign (Aadhaar-based OTP verification), or EVC (Electronic Verification Code sent to the registered mobile number of the authorized signatory).

12. OTHER RETURNS

12.1. FIRST RETURN

[SEC 40]

A person whose turnover

- crosses the threshold limit as per section 22
- becomes liable to registration and
- he may apply for registration within 30 days of so becoming liable.



Effective date of Registration in such case is the date he became liable for Registration. Thus, there might be a time lag between a person effective date of registration and grant of registration certificate.

During the intervening period, such person might have made the outward supplies, i.e. after becoming liable to registration but before grant of the certificate of registration.

Now, in order to enable such registered person to declare the taxable supplies made by him

- for the period between the date on which he became liable to registration
- till the date on which registration has been granted
- so that ITC can be availed by the recipient on such supplies,
- firstly, the registered person may issue Revised Tax Invoices against the invoices already issued during said period
- within 1 month from the date of issuance of certificate of registration and
- secondly, declare his outward supplies made during said period in the first return furnished by him after grant of registration.

KEY NOTE: The format for this return is the same as that for regular return.

12.2. ANNUAL RETURN [SEC 44]

All taxpayers filing return in GSTR-1 and GSTR-3B,

- are required to file an annual return
- electronically in **Form GSTR-9**
- by **31st December** of the next Financial Year.

KEY NOTE: A person paying tax under composition scheme is required to file the Annual Return in Form GSTR-9A.

KEY NOTE: Casual Taxable person and NRTP and few other taxpayers (to be covered in CA Finals) are not required to file annual return.

Exemption: Books of accounts of Central/State Government or local authority which are subject to audit by CAG or an auditor appointed for auditing the accounts of local authorities are not subject to audit by a Chartered Accountant/Cost Accountant [Rule 80(3) of the CGST Rules, 2017]

Hence, they are exempted from getting their accounts audited, furnishing copy of audited annual accounts and reconciliation Statement along with the Annual Return.



KEY NOTE: Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein.

Self-Certified Reconciliation Statement

In case aggregate turnover of a taxpayer exceeds 5 crores in a FY,

He needs to file annual report along with Self-Certified Reconciliation Statement reconciling the value of supplies declared in the Annual Return furnished for the financial year, with the audited annual Financial Statement

Note: Reconciliation Statement in GSTR 9C needs to be self-certified rather than mandatory certification by CA/CMA.

12.3. FINAL RETURN

[SEC 45]

Every registered person who is required to furnish return u/s 39(1) and

- whose registration has been surrendered or cancelled
- shall file a Final Return electronically
- in Form **GSTR-10** through the common portal.

Final Return has to be filed within 3 months of the:

- i) date of cancellation
- ii) date of order of cancellation

whichever is later.

12 .4. DETAILS OF INWARD SUPPLIES OF PERSONS HAVING UIN [RULE 82 OF CGST RULES]

a) When UIN is issued for claiming refund of taxes paid on inward supplies

Where a person has obtained UIN for claiming refund of taxes paid on his inward supplies,

- such person shall furnish the details of those inward supplies of taxable goods and/or services
- on which refund of taxes has been claimed in form GSTR-11



- along with application for such refund claim by 28th of the month succeeding the relevant month.

b) When UIN is issued for purposes other than refund of taxes paid

Such person shall furnish the details of inward supplies of taxable goods and/or services as may be required by the proper officer in Form GSTR-11.

13. DEFAULT/DELAY IN FURNISHING RETURN [SEC 46 AND 47]

1. Notice to return defaulters [Section 46 read with section 52 and rule 68]

A notice in prescribed form shall be issued, electronically, to a registered person who fails to furnish return

- i) under section 39 [Normal Return] or
- ii) section 44 [Annual Return] or
- iii) section 45 [Final Return].

Such notice shall require such registered person to furnish such return within 15 days in GSTR 3A.

2. Late fees levied for delay in filing return [Section 47(1)]

Section 47 stipulates a specified amount of late fee for delay in filing any of the following by their respective due dates:

- a) Statement of Outward Supplies [Section 37]
- b) Returns (including returns under QRMP Scheme) Returns [Section 39]
- c) Final Return [Section 45]

An equal amount of late fee is payable by such person under the respective SGST/UTGST Act as well.

The late fee can be waived off partially or fully by the Central Government. Since the inception of GST law, late fee is being regularly waived off by the Central Government either partially or fully.

Maximum late fees payable under section 47 for delayed filing of Forms GSTR-1, GSTR-3B and GSTR-4, rationalized

**GSTR 1 u/s 37 or GSTR 3B u/s 39**

Nil outward supplies (GSTR 1) or Nil tax payable (GSTR 3B) in the tax period	Lower of a) ₹ 100 per day of delay or b) 250
Aggregate Turnover upto 1.5 crore in preceding FY	Lower of a) ₹ 100 per day of delay or b) 1,000
Aggregate Turnover exceeding 1.5 crore but upto 5 crores in preceding FY	Lower of a) ₹ 100 per day of delay or b) 2,500
Aggregate Turnover exceeding 5 crores in preceding FY	Lower of a) ₹ 100 per day of delay or b) 5,000

GSTR 4 u/s 39

Total tax payable in GSTR 4 is Nil	Lower of a) ₹ 100 per day of delay or b) 250
Total tax payable in GSTR 4 is Not Nil	Lower of a) ₹ 100 per day of delay or b) 1,000

Other Cases

GSTR 5 u/s 39 (NRTP) or GSTR 10 u/s 45 (Final Return)	Lower of a) ₹ 100 per day of delay or b) 5,000
GSTR 9 (Annual Return u/s 44)	Lower of a) ₹ 100 per day of delay or b) 0.25% of Turnover

KEY NOTE: Further equal amount shall be payable under SGST/UTGST Act.



14. GOODS AND SERVICE TAX PRACTITIONERS [SEC 48]

Section 48 provides for the authorisation of an eligible person to act as approved Goods and Services Tax Practitioner (GSTP).

A registered person may authorize an eligible person to act as an approved Goods and Services Tax Practitioner (GSTP) to furnish information, on his behalf, to the Government.

GSTN will provide separate user ID and Password to GSTP to enable him to work on behalf of his clients without asking for their user ID and passwords. They can do all the work on behalf of taxpayers as allowed under GST Law.

A taxpayer may choose a different GSTP by simply unselecting the previous one and then choosing a new GSTP on the GST portal.

A GSTP enrolled in any State or Union Territory shall be treated as enrolled in the other States/Union territories.

3.1. Activities which can be undertaken by a GSTP

A GSTP can undertake any/all of the following activities on behalf of a registered person, if so authorized by him:

- i) Furnish monthly, quarterly, annual or final return;
- ii) Make deposit for credit into the electronic cash ledger;
- iii) File a claim for refund;
- iv) File an application for registration amendment/ cancellation;
- v) Appear as authorized representative before any officer of Department, Appellate Authority or Appellate Tribunal, on behalf of such a registered person;
- vi) furnish information for generation of e-way bill;
- vii) furnish details of challan in the prescribed form;
- viii) file an application for amendment or cancellation of enrolment under Rule 58;
- ix) file an intimation to pay tax under the composition scheme or withdraw from the said scheme; and
- x) To perform such other functions in such manner as may be prescribed.



3.2. Furnishing returns through GSTP:

Any statement furnished by the GST practitioner shall be made available to the registered person on the GST Common Portal. For every statement furnished by the GST practitioner, a confirmation shall be sought from the registered person over email or SMS.

Thus, the responsibility for correctness of any particulars furnished in the return or other details filed by the GST practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

The registered person before confirming, should ensure that the facts mentioned in the return are true and correct before signature. However, failure to respond to request for confirmation shall be treated as deemed confirmation.

3.3. Eligibility criteria for GSTP

A person shall be considered eligible to be appointed as GSTP if he satisfies following conditions:

- i) Indian citizen
- ii) Person of sound mind
- iii) Not adjudicated as insolvent
- iv) Not been convicted by a competent court.

Additional Conditions relating to experience and qualification.

A person wishing to apply for the post of GSTP shall fulfill either of the following three conditions:

- a) The person should be retired officer of Commercial Tax Department of any State Govt./CBEC who, during service under Government had worked in a post not lower than the rank of a Group-B gazetted officer for a period of at least 2 years.
- b) The person should have enrolled as a Sales Tax Practitioner or Tax Return Preparer under the earlier indirect tax law for a period of not less than 5 years.
- c) The person should have acquired any of the prescribed qualifications mentioned below:
 - 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;
 - Degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned above;



- Has passed final examination of ICAI/ICSI/ Institute of Cost Accountants of India; or
- Any other examination notified by the Government, on the recommendations of GST Council; for this purpose

3.4. What is the procedure for enrolment as GSTP?

The procedure for enrolment of GSTP has been stated below:

- a) An application in prescribed form may be made electronically through the common portal for enrolment as GSTP.
- b) The application shall be scrutinized and GST practitioner certificate shall be granted in the prescribed form.
- c) In case, the application is rejected, proper reasons shall have to be given.
- d) The enrolment once done remains valid till it is cancelled.
- e) No person enrolled as a GSTP 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.
- f) Any person who has been enrolled as GSTP by virtue of him being enrolled as a Sales Tax Practitioner or Tax Return Preparer under the earlier Indirect Tax law shall remain enrolled only for a period of 30 months from the appointed date unless he passes the said examination within the said period of 30 months.