

## Returns under GST [Section 37 to Section 48] (1/3)

Form No.	Description	Due Date	Form No.	Description	Due Date
<b>GSTR – 1: Outward Supplies</b>  <b>[S. 37(1) of CGST Act, 2017 r/w R. 59(1) of CGST Rules, 2017]</b>  <b>Monthly / Quarterly</b>  <b>(If a registered person does not carry out any activity of outward supplies in a particular month - Nil Return to be filed which can be filed through SMS)</b>	Details of Outward supplies, (including debit notes, credit notes) made by registered person  <b>INCLUDING</b>  <b>Casual Taxable person</b>  <b>EXCLUDING (TONIC)</b> <ul style="list-style-type: none"> <li>❖ TDS,</li> <li>❖ TCS,</li> <li>❖ OIDAR from O/S India</li> <li>❖ NRTP,</li> <li>❖ ISD,</li> <li>❖ Composition Person,</li> </ul>	Aggregate Turnover in preceding financial year exceeding Rs. 5 Crore – <b>11<sup>th</sup> of Next Month.</b>  Registered persons opting for QRMP scheme: <b>13<sup>th</sup> of month subsequent to the quarter.</b>  (Those whose GSTR 1 is quarterly may file IFF for 1 <sup>st</sup> two months of Quarter in respect of B2B supplies - refer below)  <b>Below persons shall not be allowed to file GSTR 1 (R. 59 of CGST Rules)</b> <ul style="list-style-type: none"> <li>❖ GSTR 3B not filed for preceding month or</li> <li>❖ GSTR 3B not filed for preceding quarter or,</li> <li>❖ Not complied with rule 10A or,</li> <li>❖ Non-compliance with R. 88C, 88D</li> </ul>	<b>GSTR 3B: Summary Return for Payment of Taxes</b>  <b>[Section 39(1) read with rule 61 (Monthly 3B) &amp; 61A (Quarterly 3B) of the CGST Rules]</b>	A monthly / quarterly return (subject to conditions) for every registered person, <b>other than</b> an ISD, NRTP, Composition Person, TDS, TCS, OIDAR from O/S India	Within such time, as may be prescribed. <b>Standard date:</b> <b>In case of Monthly 3B:</b> On or before 20 <sup>th</sup> of Next Month.  <b>In case of Quarterly 3B:</b> On or before 22 <sup>nd</sup> or 24 <sup>th</sup> of month succeeding quarter for which return is furnished  Due date to pay tax - <b>Monthly filers:</b> On or before filing of return <b>QRMP Scheme:</b> 25 <sup>th</sup> of next month (1 <sup>st</sup> 2 months, for last month it is with 3B)
<b>Other Aspects of GSTR 1:</b> <ul style="list-style-type: none"> <li>❖ <b>Consolidated &amp; Inv Wise: Interstate B2C Supplies (i.e., Supplies to unregistered persons)</b> – Invoice wise if invoice value exceeds Rs. 1,00,000/- . B2B Supplies to be shown invoice wise. B2C Intra-state and B2C Inter-state upto 1,00,000/- to be shown consolidated.</li> <li>❖ <b>Time for filing:</b> GSTR 1 cannot be filed before end of tax period except in case of CTP or person whose registration is being cancelled.</li> <li>❖ <b>Amendments in GSTR 1 &amp; Time limit:</b> Rectification possible till 30<sup>th</sup> November following the end of the financial year or actual annual return whichever is earlier.</li> <li>❖ <b>Invoice Furnishing Facility (IFF)</b> <ul style="list-style-type: none"> <li>- The Invoice Furnishing Facility (IFF) is an optional tool for QRMP scheme taxpayers to upload B2B invoices monthly even though GSTR-1 is filed quarterly. It enables buyers to claim Input Tax Credit (ITC) monthly, avoiding delays. IFF can be used from the 1st to 13th of the following month, with a cap of ₹50 lakh per month. Only B2B invoices and credit/debit notes are allowed. The data uploaded via IFF is auto-filled in GSTR-1, avoiding duplication.</li> </ul> </li> </ul>			<b>Other Aspects of GSTR 3B:</b> <ul style="list-style-type: none"> <li>❖ Nil Returns to be filed</li> <li>❖ GSTR 3B cannot be furnished if GSTR 1 of current tax period is yet to be filed.</li> <li>❖ Rectification of errors/omissions is permissible upto 30<sup>th</sup> Nov of SFY or Actual date of Annual return w.e.i.e.</li> </ul>		
<b>GSTR 2A: Auto-populated Details of Inward supplies</b>  <b>[Section 38 read with Rule 60]</b>			Composition regd. person is required to file an annual return in Form GSTR-4. <b>Due date to file return (Annual) [GSTR 4]</b> Within such time as may be prescribed. [Prescribed time limit: 30 <sup>th</sup> June of Succeeding Financial Year] <b>Due date of payment of tax (Quarterly) [GST CMP 08]</b> On or before 18 <sup>th</sup> Day of month subsequent to quarte		
Form GSTR-2A is a system generated read only statement of inward supplies for a recipient. This statement is updated on a real time basis.			<b>GSTR 4: Annual Return for persons registered to pay tax u/s 10 of CGST Act</b>  <b>[Section 39(2) read with rule 62 of the CGST Rules]</b>		
No Due date <b>[GSTR – 2B is generated on 14<sup>th</sup> of Next Month, if a supplier files his GSTR – 1 within due date then it will be reflected in GSTR 2B of same month, otherwise it will be reflected in next month. However, GSTR 2A is updated on basis of GSTR – 1 of supplier’s month (not return filing cut-off date)]</b>			Nil Returns shall be filed if no taxable supplies are made during the period. [S. 39(8)]		
<ul style="list-style-type: none"> <li>❖ <b>Details in 2A</b> are auto-populated on basis of suppliers’ filing their own GSTR 1.</li> <li>❖ <b>GSTR-2B</b> Taxpayers have to use GSTR-2B to reconcile ITC before filing GSTR-3B. It is a static return</li> <li>❖ Details of the integrated tax paid on the import of goods or goods brought in DTA from SEZ unit/developer on a bill of entry are also made available in Form GSTR-2A</li> <li>❖ <b>Details in GSTR – 1:</b> B2B including UIN holders, B2C inter-State supplies where invoice value Rs. 1 lakh, Consolidated details of other B2C supplies, zero rated and, deemed exports, Debit/ Credit notes issued, Nil rated/ Exempted/ Non- GST, Amendments for prior period, Advances received/advances adjusted.</li> <li>❖ <b>GSTR-1A is a supplementary return</b> that allows taxpayers to add or amend invoice-wise outward supply details after filing GSTR-1 but before filing GSTR-3B. It helps correct or add B2B invoices, credit/debit notes, etc., for a particular tax period. However, GSTIN of the recipient cannot be changed. Corrections must go through GSTR-1A or future returns. Only one submission per tax period is allowed. If invoice is added in 1A then it is reflected in next month’s GSTR 2B</li> </ul>			<b>GSTR 5: Return for Non-Resident Taxable Persons</b> A simplified monthly tax return for NRTP (Outward and Inward) <b>[39(5) read with rule 63 of the CGST Rules]</b> <b>Due date to file return: -</b> <ul style="list-style-type: none"> <li>❖ Within 13 days from the end of the calendar month or</li> <li>❖ Within 7 days after the last day of the period of registration, whichever is earlier.</li> </ul>		
[GSTR – 2B is generated on 14 <sup>th</sup> of Next Month, if a supplier files his GSTR – 1 within due date then it will be reflected in GSTR 2B of same month, otherwise it will be reflected in next month. However, GSTR 2A is updated on basis of GSTR – 1 of supplier’s month (not return filing cut-off date)]			<b>GSTR 5A:</b> <b>OIDAR Service provider, Person &amp; Online Money Gaming</b> 20 <sup>th</sup> of Next Month		
It can be filed between 10th & 13th.			<b>GSTR-6 – Return for Input Service Distributor</b> <b>Input Service Distributor (for distributing credits)</b> Due date to file return: - On or before 13 <sup>th</sup> day of the succeeding month		
It can be filed between 10th & 13th.			<b>GSTR 7 (Tax Deductors): By 10<sup>th</sup> of Next Month.</b> Payment of TDS also by same date. A TDS certificate be issued within 5 days of crediting the amount		
It can be filed between 10th & 13th.			<b>GSTR 8 (Tax Collectors): By 10<sup>th</sup> of Next Month:</b> 10 <sup>th</sup> of Next Month [Tax collected shall also be paid by such date along with return.] The rectification is allowed upto 30 <sup>th</sup> November following the end of the financial year		
It can be filed between 10th & 13th.			<b>GSTR-11</b> is the return to be filed by the persons who have been issued a Unique Identity Number (A specialized agency of the United Nations Organization), Consulate or Embassy of foreign countries – Due date 28 <sup>th</sup> of the next month in which inward supply is received by the UIN holders		

Form No.	Description	Due Date
<b>GSTR - 9</b> (Annual Return) [Sections 44 read with rule 80 of the CGST Rules]	<ul style="list-style-type: none"> <li>❖ Applicable to all except ISD, NRTP, Composition Person, TDS, TCS, OIDAR from O/S India, CTP</li> <li>❖ Where Turnover is more than <b>2 crores in a FY</b></li> </ul>	<b>31<sup>st</sup> December of the next financial year.</b> <b>Late filing fees:</b> <ul style="list-style-type: none"> <li>❖ <b>Upto 5 crores:</b> Lower of 50/day or 0.04% of T.O.I.S.</li> <li>❖ <b>&gt;5 crores – 20 Cr.:</b> Lower of 100/day or 0.04% of T.O.I.S.</li> <li>❖ <b>&gt;20 crores:</b> Lower of 200/day or 0.5% of T.O.I.S. (T.O.I.S. = Turnover in State)</li> </ul>
<b>GSTR - 9A</b> (Annual Return for Composition person)	Annual return for composition person	31 <sup>st</sup> December of SFY
<b>GSTR - 9C</b> (Reconciliation Statement)	Self-certified (certified by taxpayer) reconciliation statement whose turnover is <b>more than Rs. 5 crore</b>	31 <sup>st</sup> December of SFY
<p>GSTR-9 is an annual summary return filed by regular taxpayers under GST, detailing all outward and inward supplies, taxes paid, and ITC claimed. GSTR-9C is a reconciliation statement comparing the figures in GSTR-9 with the taxpayer's audited financial statements, used to ensure accuracy and compliance.</p> <p><b>Late Fees Clarification:</b> If only GSTR-9 is filed on time while GSTR-9C is delayed, the annual return is considered incomplete, and the late fee is calculated from the original due date until the complete return is furnished. However, the late fee is not imposed separately for GSTR-9 and GSTR-9C but as a combined penalty for the delay in submitting the full annual return.</p>		
<b>GSTR - 10 - Final Return</b>	Every registered person who is required to furnish return u/s 39(1) and whose registration has been surrendered or cancelled is required to file a final return [Thus, ISD, NRTP, Composition person, tax deductor and collector are not required to file final return]	The final return has to be filed within 3 months of the: <ul style="list-style-type: none"> <li>(i) Date of cancellation or</li> <li>(ii) Date of order of cancellation whichever is later.</li> </ul>

Section 40: First Return	
Section 40	When a person becomes liable to registration after his turnover crosses the threshold limit, he may apply for registration within 30 days of so becoming liable. Thus, there might be a time lag between a person becoming liable to 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.

Section 47: Late Fees for delay in filing returns	
<b>Late fee is applicable for delay in furnishing of return / details of outward supply as per the provision of section 47 of the CGST Act.</b>	
Delay in filing any of the following by their respective due dates, attracts late fee:	
(A)	Statement of Outward Supplies [Section 37]
(B)	Returns (including returns under QRMP Scheme) [Section 39]
(C)	Final Return [Section 45]

GST PRACTITIONER	
Particulars	Provision
Meaning of GSTP	A registered person may authorise an approved GSTP to furnish information, on his behalf, to the Government.
Manner of Working	GSTN provides 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.
Eligibility Criteria	<ul style="list-style-type: none"> <li>❖ Citizen of India</li> <li>❖ Sound mind.</li> <li>❖ Not be adjudged as an insolvent.</li> <li>❖ Not be convicted of an offense with imprisonment of <math>\geq 2</math> years</li> </ul>
Activities done by GST Practitioner	<p>A Goods and Services Tax (GST) practitioner can undertake any or all of the following activities on behalf of a registered person:</p> <ul style="list-style-type: none"> <li>❖ Furnish details of outward supplies (GSTR 1)</li> <li>❖ Furnish monthly, quarterly, annual or final return (GSTR 3B, 4 and GSTR 9)</li> <li>❖ Make deposit for credit into the electronic cash ledger;</li> <li>❖ File a claim for refund;</li> <li>❖ File an application for amendment or cancellation of registration;</li> <li>❖ Generate e-way bill after furnishing information on the portal;</li> <li>❖ Fill details of challan in GST ITC – 04;</li> <li>❖ File an application intimating the tax authorities regarding payment of tax under composition scheme or withdrawal from the said scheme.</li> </ul> <p>However, it has been provided that a confirmation from registered person is sought where an application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the Goods and Services Tax Practitioner.</p>

#### CGST Late Fees

Class of persons	Late Fees per day (Subject to Maximum late fee per return)	Maximum Late fees per return	Notifications
Registered person who has Nil GSTR 3B / 1 / 4	Rs. 10 CGST, Rs. 10 SGST	Rs. 250 CGST, Rs. 250 SGST	19, 20, 21 /2021 - CT
GSTR 3B / 1 /4- Registered person having ATO upto 1.5 crores (other than nil returns)	Rs. 25 CGST Rs. 25 SGST	Rs. 1,000 CGST, Rs. 1,000 SGST	19, 20, 21 /2021-CT
GSTR 3B / 1 - Registered person having ATO > 1.5 crores (other than nil returns)	Rs. 25 CGST Rs. 25 SGST	Rs. 2,500 CGST, Rs. 2,500 SGST	19, 20/2021-CT
GSTR 7	Rs. 25 each	Rs. 1000 each	22/2021 – CT
Nil GSTR 7	Nil	Nil	23/2024 – CT

#### Quarterly Return Monthly Payment Scheme [QRMP] - Circular No. 143/13/2020- GST

- 1. Applicability: GSTR 3B can be filed quarterly** if turnover of preceding financial year is upto 5 crores.
- If turnover exceeds 5 crore in any quarter, the person shall opt out in next quarter.
- “OPT IN” for any quarter from 1st day of second month of preceding quarter to the last day of the first month of the quarter.
- QRMP Scheme - GSTIN wise not PAN wise

# Returns under GST [Section 37 to Section 48] (3/3)

## Quarterly Return Monthly Payment Scheme [QRMP] (Cont.)

### EXPLANATIONS

#### PAYMENT MONTHLY AS PER

#### FIXED INSTALMENT METHOD: -

**1. If previous quarter 3B was quarterly:**

In 1<sup>st</sup> 2 months of current quarter, pay 35% of the tax paid in cash in the preceding quarter

**2. If previous quarter 3B was monthly:**

In 1<sup>st</sup> 2 months of current quarter, pay 100% of the tax paid in cash in the last month of preceding quarter

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.

#### INTEREST CALCULATION FOR DELAYED PAYMENT UNDER FIXED INSTALMENT: -

- ❖ Interest would not be levied for shortfall (difference between actual liability & fixed sum determined) in the first two months provided that he discharges his entire liability for the quarter in the form GSTR -3B of the quarter by the due date.
- ❖ However, interest would be levied on shortfall (difference between actual liability & fixed sum determined) in the first two months from due date of quarterly GSTR 3B to actual filing of return if he does not discharge his entire liability for the quarter in the form GSTR 3B of the quarter by the due date.

#### Self-assessment method: -

- ❖ In this case actual net liability is to be paid, i.e., output (-) input tax
- ❖ Such registered persons would be required to furnish form GSTR – 3B, for each quarter, on or before 22<sup>nd</sup> or 24<sup>th</sup> day of the month succeeding such quarter.

#### Interest calculation for delayed payment under 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.

If cash balance is sufficient in E – cash ledger then no need to pay in 1<sup>st</sup> month. In second month if cash ledger has sufficient balance to discharge 2 months liability, then no need to pay.

**Note: Payment in QRMP scheme has to be made by 25<sup>th</sup> of month succeeding month in which liability arose**

**Taxpayers will not be allowed to furnish or below GST returns after the expiry of 3 years from due date of filing such respective returns, i.e., GSTR 1 under section 37(5); GSTR 3B under section 39(11); GSTR 9 under section 44(2); GSTR 8 under section 52 (15)**

## Information Return [Section 150 of CGST Act] (NOT IMP)

### AUTHORITY RESPONSIBLE TO FURNISH INFORMATION RETURN [S. 150(1)]:

Information return is based on the idea of verifying the compliance levels of registered persons through information procured from independent third-party sources.

**Prescribed persons:** Taxable person, State Government's authority responsible for the collection of VAT/sales tax/ State excise duty or Central Government's authority responsible for the collection of excise duty or customs duty, Income tax authority etc.

### DEFECTIVE INFORMATION RETURN [SECTION 150(2)]:

In case of defective information return, the commissioner or officer shall intimate the defect to person who has submitted such information.

Opportunity of rectifying the defect within a period of 30 days from the date of such intimation or within such further period which, may be provided.

**However, if the defect is not rectified within the said period of 30 days, it will be deemed that it has not been furnished**

### ISSUANCE OF NOTICE FOR FAILURE TO FURNISH THE INFORMATION RETURN WITHIN STIPULATED TIME [SECTION 150(3)]

If failed to furnish information return within specified time, then, a notice requiring furnishing of such information return **WITHIN A PERIOD NOT EXCEEDING 90 DAYS FROM THE DATE OF SERVICE OF THE NOTICE** and such person shall furnish the information return.

**Penalty for not furnishing information within stipulated time [S. 123]:** Rs. 100 CGST & Rs. 100 SGST for each day of the period during which the failure to furnish such return continues or Rs. 5,000/- (CGST); Rs. 5,000/- (SGST) whichever is lower.