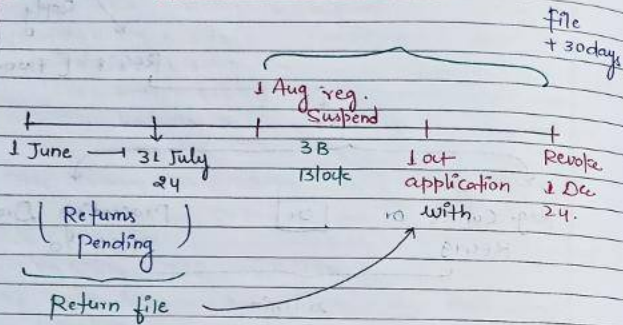
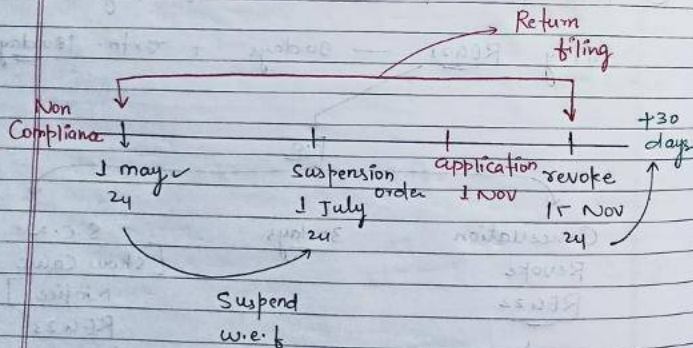


7) Pending Returns to be filed before Revocation of Cancellation of Reg.

Case 1: Prospective Cancellation.



Case 2: Retrospective Cancellation



8) Physical Verification of Business Premises [Rules]

Verification Required

After grant of Registration  
↓  
P.O will Verify

then within 15 working days uploaded report with photo in GST REG 30.

Before grant of Reg.  
↓  
Site Verification required because of 3 reasons:

Aadhar Authentication X  
P.O Verify ✓  
Common Portal Verify ✓

Time Limit 31 days app. 30 days

5 working days prior.

Date 27, 3, 25 Lecture = 06

Saathi

\* Validity of electronic way Bills :-

• 200km or a part of it = 1 day valid.

= 170km = 1 day

= 201 km = 2 days

399 km = 2 days

402 km = 3 days

8743 kms =  $\frac{8743}{200} = 44$  days.

• Over Dimensional Cargo  $\begin{matrix} 20\text{km} \\ \downarrow \\ 56\text{kms} \end{matrix}$  part = 1 days of it

\* Validity till midnight.

200km

Normal Case

25 march  $\rightarrow$  403km

2pm EWB = 26-27-28 March

$\downarrow$   
11:59:59 P.m

Lecture - 7

28/3/25

E - Invoice

Required	Not required
i) ATO > 5 cr. • B2B • Export	i) B2C ii) I.C.O
ii) 9(3) - R.C List	iii) 9(4) R.C Unreg - Reg (Bidders) person Bill of entry <input type="checkbox"/>
iii) SEZ Developer.	

Date

Saathi

- ii) Import
- v) SEZ unit
- vi) Bank / NBFC / Insurance
- vii) Cinema theatres.
- viii) C.T.A ✓ [Transporter]
- ix) Passage transport
- x) Govt. dept. & Local Authority.

\* Dr. & Cr. NOTE.

Debtor  $\rightarrow$  More amt. recd. ✓ Dr. Note.  
 Debtor  $\rightarrow$  Less amt. recd. ✓ Cr. Note.

Debtor  
Dr. Balance

Creditor.  
Cr. balance.

• Amt. under invoice

• Rate under change.

upload

In the return of the month when Dr. Note was issued

eg: - Dr. Note 17 June 25  
 GSTR 1 ?? 11 July  
 3B 20 July

- Sales return ✓
- Service deficiency
- Amt. overcharge
- Rate over charge.

upload fill

Year  $\rightarrow$  30 end Nov

Dr

Annual return file (earlier)

Date \_\_\_ / \_\_\_ / \_\_\_

Saathi

Consolidated Dr. / cr. Notes are allowed.

→ Done ←

# Chapter - 8

\* Returns, Payments, QRMP & refunds.

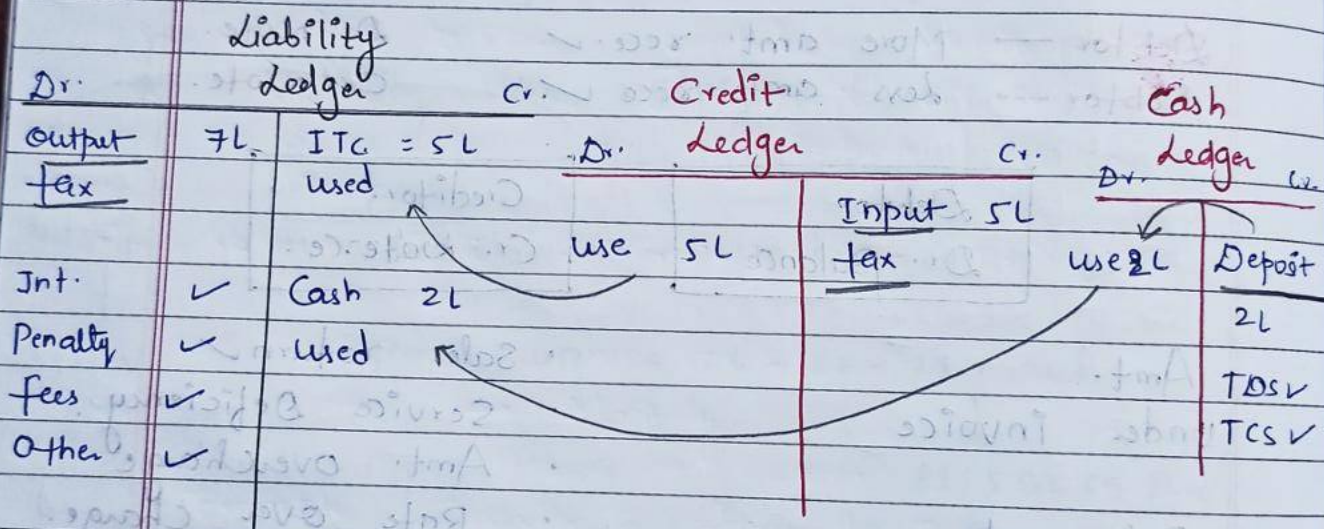
Lecture - 1

29/3/25

Ledger's Under GST :-

eg :-

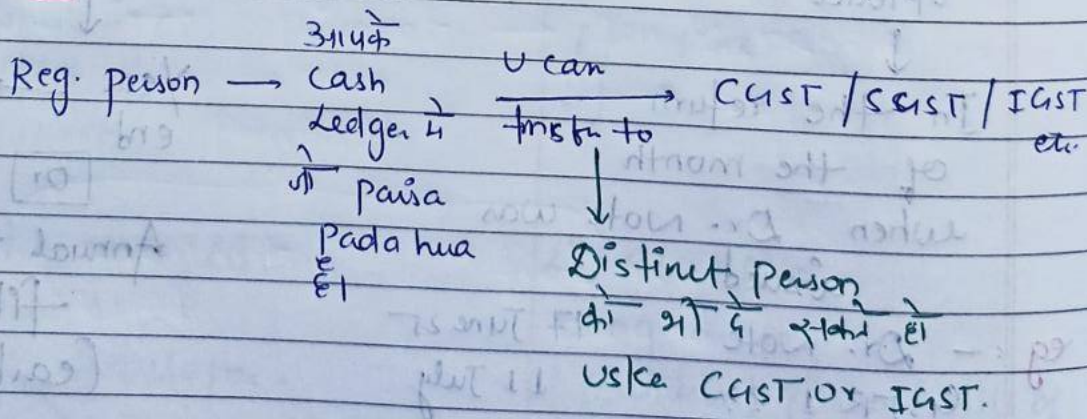
Output tax	7L
Input tax	5L
Cash Deposit	2L



Lecture - 2

31/3/25

\* Section 49



Date \_\_\_/\_\_\_/\_\_\_

\* "Rule 86B"

- Monthly taxable T.O > 50L.
- Use Max. 99% I.T.C of output tax.

Ex: Output tax 1L | Input tax 100000  
 Max (99000) use  
 1000 → use Cash Ledger.

- Limit of 50L is checked every month.

Exceptions

99% restriction is not applicable, Means 100% I.T.C can be used.

i) Person already paid I. Tax > ₹ 1L in Last 2 F.Y's for which Date of I.T.R has expired.

ii) Person claimed Refund under CGT of > ₹ 1L in the Last year because of

iii) The person until the current month has already been paying > 1% Cash in each month.

Ex → Proprietor M.D.  
 • Any 2 partner / whole time Directors - karta

Export under Letter of undertaking

Invented tax structure

iv) Govt Dept.  
 P.S.O  
 Local authority  
 Statutory authority

Q.R.M.P. Scheme

(Quarterly Returns & Monthly Payments)

1. A.T.O. upto 50% in the preceding year.

QRMP Optional

Monthly or Quarterly

If A.T.O.  $\geq$  50% = Compulsory Monthly basis  
[payments as well as returns] Q. end

2. Returns Date = GSTR 1 = '13'

3. Payments  $\rightarrow$  Monthly

Example Quarter April to June

April  $\rightarrow$  Payment  $\rightarrow$  fill 25 May

May  $\rightarrow$  Payment  $\rightarrow$  fill 25 June

June  $\rightarrow$  Payment  $\rightarrow$  fill GSTR 3B

4) Payment

Self assessment Method

fixed sum method

fixed Sum Method :-

Ex  $\rightarrow$  Quarter  $\rightarrow$  April to June

Last Quarter Pay?? Depend upon

Last Quarter  $\rightarrow$  Quarterly Payment  $\rightarrow$  Pay  $\rightarrow$  35%

1st month  
2nd month  
3rd month  
Balance

eg. - Last time Quarter (3m)

500 175 175

Balance  $\rightarrow$  Pay

Last Quarter  $\rightarrow$  Monthly Payment  $\rightarrow$  Last months

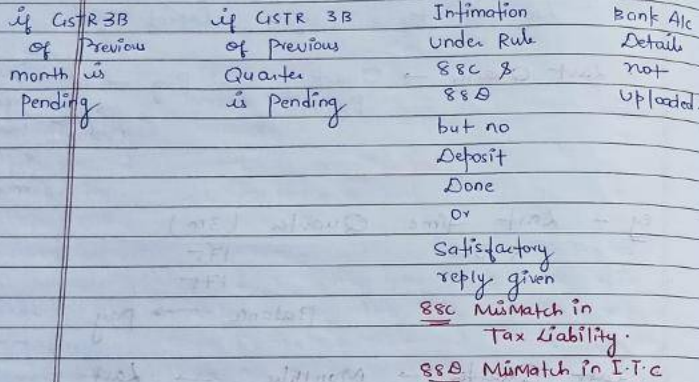
ex: March

March Payment  $\rightarrow$  100% amt. for April

100% May for

Balance June

\* Rule 59 → filing of GTR-1 will be blocked.



Section 54(3)

Person may claim Refund.

- ① Because of Export/SEZ
- ② Unpublished I.T.C in case of Export/SEZ
- ③ Inverted Duty structure
- ④ Refund of Cash in electronic Cash Ledger.
- ⑤ on finalization of provision of assessment.

Refund shall not be allowed if

Exports are taxable

Person has claimed

Duty Drawback [Refund under Customs]

Once Refund app. is received the amt. is transferred to Consumer welfare fund. But it will be paid to the applicant if :-

Refund of tax allowed on exports

Refund because of Sec 54(3) → 5 reasons in the Previous Page ←

GST was paid but the supply got cancelled.

→ Done :- ←