Annual Return < Due date / Actual Date

Due Date = 31/12 of next F.Y : But Q may State otherwise !

A) 16(4) Time limit to (Avail) ITC

- 30 Nov of Succeeding F.Y
- FILING of A.R

} Earlier

DR. Note: See date of Annual Return

B) 34: (Declare) Credit Notes in Return

- 30 Nov of Succeeding F.Y
- FILING of A.R

} Earlier → Beyond this = Commercial Cr. Note

** C) 36: Period of Retention of Accounts

Normal: 72 months from due date of Annual Return

Invest / Appeal / Proceed. ⇓ wrt Subject Matter

- 72m from due date - AR
- 1Y from final Disposal

} Later

D) Rectification of GSTR-1

- 30 Nov of Succeeding F.Y
- FILING of A.R

} Earlier