

Handbook on Returns and Payments under GST



GST & Indirect Taxes Committee
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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Foreword to the Second Edition

The GST & Indirect Taxes Committee of ICAI has always been proactive in providing the needed support to the members and honing their skills by organising courses, conferences and programmes, live webcasts, e-learning etc. on GST. Further, it has been regularly bringing out useful technical publications on various aspects of GST.

I am happy to note that the Committee has revised its existing publication namely, “**Handbook on Returns and Payments under GST**” to incorporate the recent amendments made in the provisions relating to various returns prescribed under GST law and payment of taxes. The various forms for filing GST returns and for making payment have been thoroughly discussed in this Handbook. Topics like who is required to file a particular return, what are the due dates to file a particular return and from where details may be captured to fill the fields of a particular return etc. have been discussed in this Handbook.

I appreciate the efforts of CA. Rajendra Kumar P, Chairman, CA. Umesh Sharma, Vice-Chairman, other members of the GST and Indirect Taxes Committee and all those who have contributed in revising this useful publication for the benefit of all.

I am confident that the members would find this publication very useful in their professional assignments.

CA. (Dr.) Debashis Mitra
President, ICAI

Date: 6th October 2022

Place: New Delhi

Preface to the Second Edition

Goods and Services Tax (GST) plays an important role in carrying forward the economic growth of India. It completed its five years on 1st July 2022 making way for a more transparent and simpler GST law. In order to ensure that the goals of implementation of GST law are achieved, it is important that GST returns are filed in an appropriate manner and payments are made accurately.

Considering the significance of the provisions related to returns and payments, the GST & Indirect Taxes Committee published a “Handbook on Returns and Payments under GST” in the year 2020 along with various other handbooks on different aspects of GST law. These Handbooks are one among the many initiatives of the Committee undertaken towards its objective of GST knowledge dissemination. The provisions related to the chosen topic are collated, explained and analysed in such handbooks for easy comprehension of all the interested stakeholders.

That GST law is extremely dynamic and is prone to frequent changes is not a matter of surprise and is known to all and sundry. Accordingly, in view of the amendments made in the provisions related to forms for filing various returns and for making payments in the last two years, the GST & Indirect Taxes Committee has revised this “**Handbook on Returns and Payments under GST**”. The law stated in this Handbook is updated till 01st October, 2022.

We are thankful to CA. (Dr.) Debashis Mitra, President, ICAI and CA. Aniket Sunil Talati, Vice-President, ICAI for their continuous encouragement and support for the various endeavours of the GST & Indirect Taxes Committee. We acknowledge with our deepest gratitude the efforts of CA. Shaikh Abdul Samad A in revising the Handbook and CA. Tapas Ruparelia in reviewing the same. We would also like to thank the members of our Committee who have always been part of all our endeavours. We also acknowledge the sincere efforts and support of CA. Smita Mishra, Secretary to the Committee and CA. Deepak Aggarwal in revising this Handbook.

Though all efforts have been taken to provide the correct and legitimate position in this Handbook, there can be different views/opinions on the various issues addressed to in this Handbook. We request the readers to bring to our notice any inadvertent error or mistake that may have crept in during the revision of this Handbook. We will be glad to receive your valuable feedback.

We are positive that readers will use this book to their advantage in fulfilling their professional duties appropriately. We request you to visit our website <https://idtc.icai.org> and make use of other available technical/educational resources on GST to increase your knowledge base in GST.

CA. Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee

CA. Umesh Sharma
Vice-Chairman
GST & Indirect Taxes Committee

Date : 6th October 2022
Place : New Delhi

Foreword to the First Edition

The introduction of Goods & Services Tax (GST) in India is one of the most significant indirect tax reforms since Independence. The reform that took more than a decade of mutual co-operation, continuous discussion and intense debate between Central and State Governments about implementation methodology, was finally implemented with effect from 1st July 2017, subsuming almost all indirect taxes at the Central and State levels. As the journey of GST implementation progressed in India, the authorities have been quick to address the various challenges faced by the Industry and public concerns by issuing a series of notifications, clarifications, press releases and FAQs, to resolve a wide range of concerns.

The GST along with its challenges have brought in various benefits also like creation of National market by bringing down fiscal barriers amongst the States and has mitigated the cascading effect of taxes by allowing seamless credit of input tax across goods and services. The Institute of Chartered Accountants of India (ICAI) through its GST & Indirect Taxes Committee has been playing a vital role in the implementation of GST in India by providing suggestions to the Government at each stage of development of GST. Further, the Institute has been playing proactive role and is a catalyst in dissemination of knowledge and awareness through technical publications, newsletters, e-learning and organizing various programmes, certificate courses, webcasts etc. for all stakeholders.

I am happy to note that the GST & Indirect Taxes Committee of ICAI has now taken an initiative to issue a series of Handbooks covering various procedural aspects of GST and in that series is bringing out this **Handbook on Returns and Payments under GST** with an objective to provide guidance to the readers on this subject matter. The Handbook explains the concepts / procedures relating to Returns and Payments in an easy to understand lucid language and is aimed at updating the knowledge base of members in a simple and concise manner.

I congratulate CA. Rajendra Kumar P, Chairman, CA. Sushil Kumar Goyal, Vice-Chairman and other members of GST & Indirect Taxes Committee for coming out with this Handbook and for taking active steps in providing regular guidance to the members and other stakeholders at large.

I am sure that Members will find this publication very useful in discharging the statutory functions and responsibilities under the GST laws in an efficient and effective manner.

Place: New Delhi

Date: 9th December, 2020

CA. Atul Kumar Gupta

President, ICAI

Preface to the First Edition

Goods and Services Tax (GST) was introduced in India from 1st July, 2017. It is one of the major tax reforms since independence in the area of indirect taxation. It was introduced with the objective to mitigate the cascading effect of taxes by allowing seamless credit across goods and services, facilitate free flow of goods and services across India and boosting tax revenue from better compliance and widening the tax base. A remarkable feature of GST implementation is that all the States in India came together with the Centre to form a unique federal body called GST Council, which is entrusted with the objective of recommending policies and procedural matters in the formation and implementation of GST legislation. The spirit of co-operative federalism took deep roots thereby ensuring that large federal countries like India implement the GST Law.

In order to facilitate understanding the various compliances under GST, the GST & Indirect Taxes Committee of ICAI has taken an initiative to prepare a handbook on procedural aspects like registration, refund, return, invoice etc. One of the results of such initiative is this **Handbook on Returns and Payments under GST**. An attempt has been made here to cover all aspects related to Returns and Payments at one place and is intended to give general guidance to all stakeholders and also help them in resolving issues that they may face during the course of their compliances under the GST. This Handbook on Returns and Payments under GST is comprehensive containing analysis of the entire provisions under the law including notifications, circulars or orders upto 30th November, 2020 issued by the Government from time to time along with FAQ's, MCQ's, Flowcharts, Diagrams, Illustrations etc. to make the reading and understanding easier.

We stand by the Government in our role as "Partners in GST Knowledge Dissemination" and have always been supporting the Government with our intellectual resources, expertise and efforts to make GST error-free.

We sincerely thank CA. Atul Kumar Gupta, President and CA. Nihar Niranjan Jambusaria, Vice-President, ICAI for their encouragement to the initiatives of the GST & Indirect Taxes Committee. We express our gratitude for the untiring effort of CA. P Harini Sridharan who has shared her intellectual expertise and CA. Shaikh Abdul Samad Ahmad for reviewing this publication. We place on record the services and unstinted support provided by the Secretariat of the Committee.

We record here the dedicated and devoted work done by the former Secretary of the Committee, CA. Sharad Singhal who passed away at a very young age of 36 on 26th September 2020. The World of GST in general and our Committee in particular will miss his intellectual expertise. The will of the almighty prevails over everything and all of us have to accept his decision with a bow.

We trust this Handbook will be of practical use to all the members of the Institute and other stakeholders. We also welcome suggestions at gst@icai.in and request you to visit our website <https://idtc.icai.org> and provide valuable inputs in our journey to make GST truly a good and simple tax.

CA. Rajendra Kumar P

Chairman

GST & Indirect Taxes Committee

CA. Sushil Kumar Goyal

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Place: New Delhi

Date: 9th December, 2020

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Contents

| S.No. | Subject | Page No. |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| I. | RETURNS UNDER GST | 1 |
| 1. | Introduction | 1 |
| 2. | Significance of Self-Assessment in GST | 1 |
| 3. | Who should furnish returns under GST | 1 |
| 4. | Returns applicable to various categories of persons | 5 |
| 5. | Consequences of Non-filing / Late filing of Returns | 14 |
| 6. | Procedures to file various Returns..... | 15 |
| 6.1 | Form GSTR-1: Furnishing details of outward supplies | 15 |
| 6.2 | Form GSTR-3B: Furnishing of Returns | 26 |
| 6.3 | Form GSTR-4: Return for financial year of registered person who has opted to pay under Section 10 of CGST Act | 37 |
| 6.4 | Form GST CMP-08: Statement for payment of self-assessed tax by taxpayers covered under Section 10 of CGST Act | 41 |
| 6.5 | Form GSTR-5 : Return for Non-Resident Taxable Person | 44 |
| 6.6 | Form GSTR-5A: Details of Supplies of Online Information and Database Access or retrieval services by a person located outside India to non-taxable online recipient in India | 49 |
| 6.7 | Form GSTR-6 : Return for Input Service Distributor..... | 50 |
| 6.8 | Form GSTR-7 : Return for Tax Deducted at Source | 53 |
| 6.9 | Form GSTR-8 : Statement for Tax Collection at Source..... | 55 |
| 6.10 | Form GSTR-9 : Annual Return | 57 |
| 6.11 | Form GSTR-9A : Annual Return for Composition taxpayer | 76 |
| 6.12 | Form GSTR-9C : Reconciliation Statement and Certification | 83 |
| 6.13 | Form GSTR-10 : Final Return..... | 85 |
| 6.14 | Form GSTR-11 : Statement of inward supplies by persons having Unique Identification Number (UIN) | 87 |

| | |
|-------------------------------------------------------------------------------------------|-----------|
| II. PAYMENTS UNDER GST | 90 |
| 7. Various ledgers to be maintained on the common portal and their charter of utilisation | 90 |
| 8. Generation of Challan | 96 |
| 9. Order of utilisation of Credit..... | 97 |
| 10. Conclusion | 98 |
| ANNEXURE 1 | 99 |

Readers may make note of the following while reading the publication:

Unless otherwise specified, the section numbers and rules referred to in this publication pertain to Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 respectively.

I. RETURNS UNDER GST

1. Introduction

'Remember to celebrate milestones as you prepare for the road ahead.' And yes, it would be inappropriate if we don't recall the most illustrious date 1st July 2017 – the date on which the most fancied legislation, Goods and Services Tax law, took shape after 16 years of deliberations.

"Confront the dark parts of yourself, and work to banish them with illumination and forgiveness. Your willingness to wrestle with your demons will cause your angels to sing" remarked August Wilson. Continuing the saga of Central Excise, Sales tax, Service tax, and VAT the whole concept of Goods and Services Tax is also founded on the principles of self-assessment. Needless to mention, the 'dark parts' being the taxpayer's unpaid tax dues, 'demons' being 'unwarranted litigation', and angels being the taxpayer's proper officer.

2. Significance of Self-Assessment in GST

Section 59 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act' or 'the CGST Act') states that "every registered person shall self-assess the taxes payable under the Act".

Self-assessment means that the registered person himself has to assess and discharge his tax liability and not an assessment conducted or carried out by the Proper Officer. Every registered person would be required to assess his tax dues in accordance with the provisions of the Act and report the basis of calculation of tax dues to the tax administrators, by filing periodic tax returns.

The term 'return' is defined in Section 2(97) of the Act thus: - "It means any return prescribed or otherwise required to be furnished by or under this Act or the Rules made thereunder".

Hence, furnishing the prescribed returns with true and correct particulars in accordance with the Act and the Central Goods and Services Tax, Rules 2017 (hereinafter referred to as 'the Rules' or 'the CGST Rules') amounts to proper compliance with the provisions of self-assessment.

3. Who should furnish returns under GST

Every person who is registered under GST should furnish returns as prescribed by the Act and the Rules at the prescribed frequency.

Provisions related to Registration are detailed under Chapter VI of the Act, wherein the provisions containing details of the persons liable to take registration are provided specifically under Sections 22, 24 and certain portions of Section 25 of the Act.

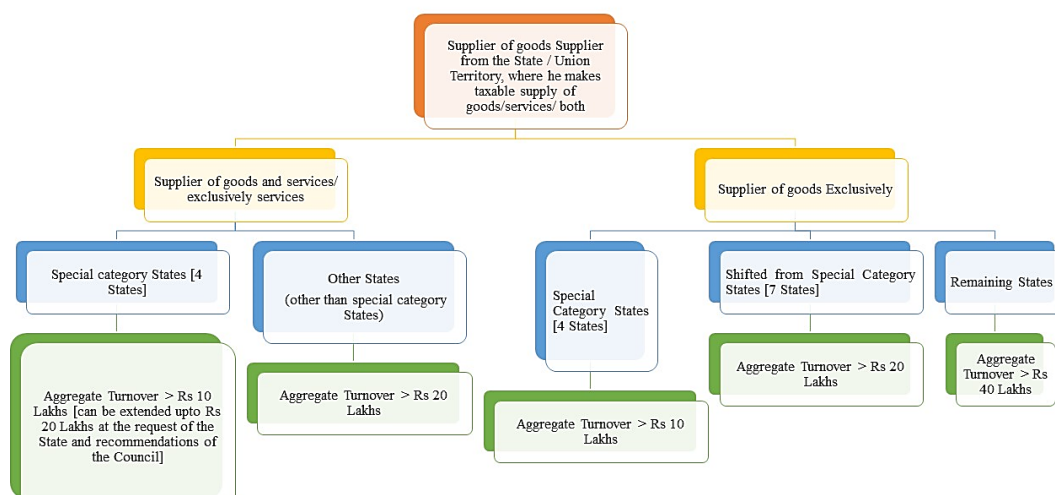
Handbook on Returns and Payments under GST

To briefly summarise, the following persons are termed as 'registered persons' under GST:

- Those persons whose aggregate turnover in a financial year exceeds the threshold limit (registration is applicable once the turnover exceeds the threshold limit; however, the small taxpayers can opt to get registered as composition taxpayers). This category also includes Special Economic Zone Unit (SEZ Unit) and Special Economic Zone developer (SEZ developer).

The threshold limit applicable for registration varies depending on the following variables:

- States / Union Territories from where the supply is taking place.
- Supply undertaken by the supplier – whether exclusively supplier of goods or supplier of both goods and services or exclusively supplier of services.



The threshold limit has been increased from Rs. 20 Lakh to Rs. 40 Lakh vide *N.No.: 10/2019 dated 07/03/2019* for the suppliers who exclusively deals in the supply of goods. However, for remaining suppliers, the threshold limit is Rs. 20 Lakh.

Threshold limit applicable for various States and Union Territories for various categories are listed in the Table below:

| Supplier of goods & services or exclusive supplier of services | | Exclusive supplier of goods | | |
|----------------------------------------------------------------|-----------------------|-----------------------------|-----------------------|-----------------------|
| Rs 20 Lakhs threshold | Rs 10 Lakhs threshold | Rs 40 Lakhs threshold | Rs 20 Lakhs threshold | Rs 10 Lakhs threshold |
| Andhra Pradesh | Manipur | Assam | Meghalaya | Manipur |
| Bihar | Mizoram | Andhra Pradesh | Puducherry | Mizoram |
| Chhattisgarh | Nagaland | Bihar | Sikkim | Nagaland |
| Goa | Tripura | Chhattisgarh | Telangana | Tripura |
| Gujarat | | Goa | | |

Returns under GST

| | | | | |
|------------------------------------------|--|------------------------------------------|-------------------|--|
| Haryana | | Gujarat | Uttarakhand | |
| Himachal Pradesh | | Haryana | Arunachal Pradesh | |
| Jharkhand | | Himachal Pradesh | | |
| Karnataka | | Jharkhand | | |
| Madhya Pradesh | | Karnataka | | |
| Maharashtra | | Kerala | | |
| Odisha | | Madhya Pradesh | | |
| Punjab | | Maharashtra | | |
| Rajasthan | | Odisha | | |
| Tamil Nadu | | Punjab | | |
| Uttar Pradesh | | Rajasthan | | |
| West Bengal | | Tamil Nadu | | |
| Andaman and Nicobar Islands | | Uttar Pradesh | | |
| Chandigarh | | West Bengal | | |
| Dadra and Nagar Haveli and Daman and Diu | | Andaman and Nicobar Islands | | |
| Delhi | | Chandigarh | | |
| Jammu and Kashmir | | Dadra and Nagar Haveli and Daman and Diu | | |
| Ladakh | | Delhi | | |
| Lakshadweep | | Jammu and Kashmir | | |
| Assam | | Ladakh | | |
| Kerala | | Lakshadweep | | |
| Meghalaya | | | | |
| Puducherry | | | | |
| Sikkim | | | | |
| Telangana | | | | |
| Uttarakhand | | | | |
| Arunachal Pradesh | | | | |

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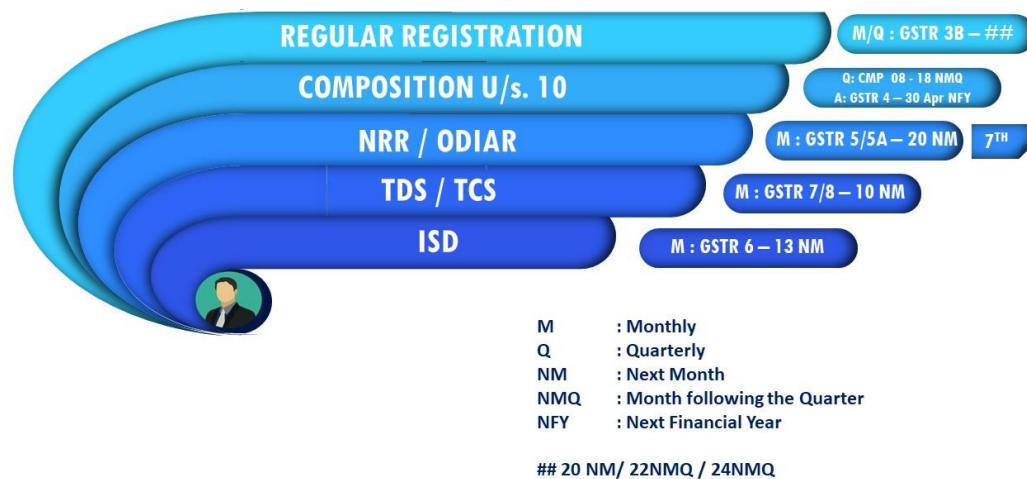
2. Irrespective of the aggregate turnover, the following persons are liable to take compulsory registration:
- (i) Persons making inter-State taxable supply of goods (except those making inter-State supplies of handicraft goods);
 - (ii) Persons who are required to pay tax under reverse charge under Section 9(3) and 9(4) of the Act;
 - (iii) Persons making a taxable supply of goods/ services/ both on behalf of other taxable persons, whether in the capacity of an agent or otherwise;
 - (iv) Persons supplying goods/ services/ both other than supplies specified in Section 9(5), through e-commerce operator, where such e-commerce operator is liable to collect tax at source under Section 52 of the Act;
 - (v) E-commerce operators who are required to pay tax under Section 9(5) of the Act;
 - (vi) Casual taxable persons making taxable supply (except those making the supply of handicraft goods);
 - (vii) Non-resident taxable persons making taxable supply;
 - (viii) Those persons covered under Section 14 of Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as 'IGST Act' - Those persons supplying Online Information and Database Access or Retrieval Services (OIDAR services) from a place outside India to a person in India, other than a registered person;
 - (ix) Input service distributor;
 - (x) Persons who are required to deduct tax under Section 51 of the Act;
 - (xi) Every e-commerce operator who is required to collect tax at source under section 52 of the Act; and
 - (xii) Such persons who have been issued a Unique Identity Number and claim refund of taxes paid on their inward supplies i.e., any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulates or Embassy of Foreign Countries.

In addition to the above, all persons / establishments stated above who have obtained or are required to obtain registration in the same State / Union Territory or in a different State / Union Territory (i.e., distinct persons and distinct establishments as mentioned under Section 25 of the Act) are also required to obtain registration.

All the above-mentioned persons who are required to take registration under the Act are also required to file returns as per the provisions of Section 59 of the Act.

The returns prescribed for all the above specified categories of persons are not the same. The Form as well as the frequency of filing the returns are different.

4. Returns applicable to various categories of persons



CATEGORIES OF PERSONS AND THE FORMS FILED BY THEM

A. REGULAR TAXPAYER

A person who has obtained registration as a regular taxpayer is granted such registration without any condition to pay advance tax and such registration is valid till cancelled. When it comes to the filing of the returns, this class is divided into two (2) segments; which are as follows:

- Person who has opted for Quarterly Return Filing and Monthly Payment of Taxes scheme (hereinafter referred to as “QRMP” Scheme)
- Others

Let us discuss the form of return applicable for each category and the frequency of filing the said form.

A.01. PERSON WHO OPTS FOR QRMP SCHEME

Eligibility

A registered person who is required to furnish Form GSTR - 3B and whose aggregate turnover in the preceding Financial Year is up to Rs. 5 crores is eligible to opt-in for the QRMP Scheme. This scheme came into effect on 01.01.2021. In case the aggregate turnover exceeds Rs. 5 crores in the previous financial year, the registered person shall not be eligible for the scheme from the next quarter. Registered person who opts for QRMP scheme is required to file return on quarterly basis and make payment on monthly basis.

The facility to Opt-in/out of the scheme is available on the common portal i.e., Goods and Services Tax Network (‘GSTN’) portal (hereinafter referred to as “portal” or “GSTN portal”) throughout the year. The eligible registered person can opt-in for any quarter from the first day

Handbook on Returns and Payments under GST

of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised. Once the option to opt for the scheme is exercised it would be valid for future tax periods also. (Rule 61A of the Rules).

The option to avail of the QRMP Scheme is GSTIN-wise. Therefore, some GSTINs for a PAN can opt for the QRMP scheme and the remaining GSTINs may not opt for the same.

| Relevant Section & Rule applicable | GST Returns | |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Form applicable | Due date |
| → Sec. 37 read with rule 59 and N.No. 83/2020-Central Tax dated 10.11.2020 | <p>→ Form GST IFF <i>(optional)</i></p> <p>1st month of the quarter</p> <p>2nd month of the quarter</p> <p>→ Form GSTR - 1 <i>(quarterly filing)</i></p> | <p>13th day of the succeeding month</p> <p>13th day of the succeeding month</p> <p>13th day of the month succeeding the quarter</p> |
| → Sec. 39 read with rule 61 | → Form GSTR - 3B <i>(quarterly filing)</i> | <p>22nd of the month succeeding such quarter for Registered persons whose principal place of business is in the state/ UT of Category A*</p> <p>24th of the month succeeding such quarter for Registered persons whose principal place of business is in the state/ UT of Category B*</p> |
| → Sec. 44 read with rule 80 | Form GSTR-9** | 31st December of the following financial year |
| → Sec. 45 read with rule 81 | Form GSTR-10 | <p>later of:</p> <p>(i) 3 months from the date of cancellation or</p> <p>(ii) 3 months from the date of order of cancellation</p> |
| *Categories of States | | |
| Category A | Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, or Lakshadweep. | |

Returns under GST

| Relevant Section & Rule applicable | GST Returns | |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| | Form applicable | Due date |
| Category B | 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. | |

**The relaxation from filing annual return in Form GSTR-9 for taxpayers having aggregate turnover of up to Rs. 2 crores is being granted by way of a notification every year and has been extended for the FY 2021-22 as well.

NOTE: INVOICE FURNISHING FACILITY

- The IFF is optional.
- This facility permits the registered person to report the Tax Invoices, Debit Notes and Credit Note issued to another registered persons for the first two months of the quarter.
- Besides, the above the registered person can also report the export transactions.
- Using this facility, the registered person can report the details of such outward supplies of goods or services or both to the registered person upto the cumulative value of fifty lakh rupees in each month.
- The details of invoices furnished under this facility in the first two months are not required to be furnished again in Form GSTR-1.
- The facility of furnishing details of invoices in IFF has been provided so that such supplies shall be duly reflected in the Form GSTR-2A / 2B of the concerned recipient.

PAYMENT IN CASE OF PERSONS OPTING FOR QRMP

- The registered person who has opted for QRMP Scheme would be required to pay the tax due in each of the first two months of the relevant quarter by depositing the due amount in Form GST PMT – 06 on or before 25th day of next month. The amount deposited by the registered person in the first two months shall be debited solely for the purposes of offsetting the liability furnished in that quarter's Form GSTR-3B.
- The person can use any of the following two options for monthly payment of tax during the first two months:

FIXED SUM METHOD

An amount equal to the thirty-five per cent (35%) of the tax paid in cash in the preceding quarter where the return was furnished quarterly; or equal to the tax paid in cash in the last month of the immediately preceding quarter where the return was furnished monthly.

Handbook on Returns and Payments under GST

No interest would be payable in case the actual liability towards outward cash pay-out is higher than the actual cash paid, as per the above computation, in the first two months of the quarter by the due date.

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.

A.02. PERSON OTHER THAN THOSE WHO OPTED FOR QRMP:

Registered persons who have an aggregate turnover of more than Rs. 5 Crores or having a turnover of up to Rs. 5 Crores but not opted for QRMP scheme are covered here.

| Relevant Section & Rule applicable | GST Returns | |
|-----------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------|
| | Form applicable | Due date |
| → Sec. 37 read with rule 59 and N. No. 83/2020-Central Tax dated 10.11.2020 | → Form GSTR-1 | 11th of the following month |
| → Sec. 39 read with rule 61 | → Form GSTR-3B | 20th of the following month |
| → Sec. 44 read with rule 80 | → Form GSTR-9/9C* | 31st December of the following financial year |
| → Sec. 45 read with rule 81 | → Form GSTR-10 | later of: (i) 3 months from the date of cancellation or (ii) 3 months from the date of order of cancellation |

*Relaxation from filing the annual return in Form GSTR-9 for taxpayers having turnover of up to Rs. 2 crores is being granted by way of a notification every year and has been extended for the FY 2021-22 as well.

B. COMPOSITION TAXPAYERS:

A taxable person, whose aggregate turnover did not exceed one crore fifty Lakhs [Rs. 1.5 cr] in the preceding financial year, has an option to pay an amount (known as composition tax) in lieu of the tax payable under Section 9(1) of the Act. The Composition scheme is a very simple, hassle-free scheme devised for small taxpayers. The provisions of the said composition levy have been provided under section 10 of the Act.

As per Rule 7 of the Rules, a taxpayer under a composition levy scheme must pay an amount equal to a fixed percentage of his annual turnover as tax, to the government, not exceeding the following:

- 0.5 % in case of a manufacturer

Returns under GST

- 2.5 % in case of a person engaged in supplies referred to in para 6(b) of Schedule II
- 0.5% in case of other supplier of goods
- 3% in case of supplier engaged only in supply of services [having annual turnover in the preceding financial year is upto Rs. 50 lakhs]

Similar rates are also applicable under the State Goods and Services Tax Act, 2017 / Union Territory Goods and Services Tax Act, 2017.

A Composition dealer is required to pay tax on a quarterly basis. Such taxpayer does not have to maintain elaborate accounts and records and instead file the following returns:

| Relevant Section & Rule applicable | GST Returns | |
|------------------------------------|----------------------|--------------------------------------------------------------------------------------------------|
| | Form applicable | Due date |
| → Section 10 | → Form GSTR – 4 | 30 th April following the end of the Financial year (Annually) |
| → Section 39 (2) read with Rule 62 | → Form GSTR CMP – 08 | 18 th of the month succeeding the quarter (Quarterly) |
| → Sec. 44 read with rule 80 | → Form GSTR-9A | 31 st December of the following Financial year (Exempted from filing Form GSTR – 9A)* |

*Relaxation from filing the annual return in Form GSTR-9/9A for taxpayers having turnover of up to Rs. 2 crores is being granted by way of a notification every year and has been extended for the FY 2021-22 as well.

C. CASUAL TAXABLE PERSON:

Section 2 (20) of the CGST Act has defined the term “casual taxable person” as follows:

(20) “casual taxable person” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business;

From the above definition, we can infer that a casual taxable person is the one who has qualified the following attributes:

- Transactions are undertaken occasionally in a State or UT.
- No fixed place of business in that State or UT.
- Transactions involving the supply of goods and/or services.
- Transactions are undertaken in the course or furtherance of business.
- Whether as a principal, agent or in any other capacity.

Handbook on Returns and Payments under GST

If the following attributes are satisfied, then a casual taxable person making taxable supply in India must compulsorily take registration. There is no threshold limit for registration. A person must apply for registration at least five days prior to commencing his business in the relevant state. The registration is valid only for a period of 90 days or for the period specified in the application for registration, whichever is earlier. An extension for a maximum period of 90 days may be provided on an application to the proper officer, subject to conditions specified. A casual taxable person must make an advance deposit of tax in an amount equivalent to his estimated tax liability for the period for which the registration is sought. He is expected to file the following returns to report the transaction carried out by him and set off the advance tax paid.

| Relevant Section & Rule applicable | GST Returns | |
|------------------------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Form applicable | Due date |
| → Sec. 37 read with rule 59 | → Form GSTR-1 | 11th of the following month |
| → Sec. 39 read with rule 61 | → Form GSTR-3B | 20th of the following month |
| → Sec. 45 read with rule 81 | → Form GSTR-10 | later of: (i) 3 months from the date of cancellation or (ii) 3 months from the date of order of cancellation <i>(However, the facility to file the said return is not available in GSTN)</i> |

D. NON-RESIDENT TAXABLE PERSONS:

Sub-section (77) of section 2 of the CGST Act has defined the term “non-resident taxable person”; which is reproduced below:

(77) “non-resident taxable person” means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;

Alike a casual taxable person, the non-resident taxable person also carries out his taxable supply occasionally in the taxable territory i.e., within India and does not have a fixed place of business or residence in India. Such person, therefore, must get himself registered necessarily to make a taxable supply in India.

Such person needs to apply for registration at least five days prior to commencing his business in India in Form GST REG-09. This application needs to be filed electronically along with prescribed documents. Such a person need not have a PAN in India and can undertake supplies as a principal or an agent or in any other capacity. Such person shall have to file the following returns:

Returns under GST

| Relevant Section & Rule applicable | GST Returns | |
|----------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------|
| | Form applicable | Due date |
| Section 27, Section 39 (5) read with Rule 63 | Form GSTR-5 | Earlier of : (i) 20th of the following month or (ii) within 7 days after expiry of the registration |

E. NON-RESIDENT OIDAR SERVICE PROVIDER

Online Information Database Access and Retrieval services (hereinafter referred to as “OIDAR”) is a category of services provided through the medium of the internet and received by the recipient online without having any physical interface with the supplier of such services.

Section 2(17) of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as “the IGST Act”) defines OIDAR to mean services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as, —

- (i) advertising on the internet;
- (ii) providing cloud services;
- (iii) provision of e-books, movies, music, software and other intangibles through telecommunication networks or internet;
- (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music and the like);
- (vi) digital data storage; and
- (vii) online gaming.

The taxpayer who has obtained the registration under this category has to file the following returns:

| Relevant Section & Rule applicable | GST Returns | |
|--------------------------------------------------|-----------------|-----------------------------------------|
| | Form applicable | Due date |
| Section 14 of IGST Act and Rule 64 of CGST Rules | Form GSTR – 5A | 20 th of the following month |

F. INPUT SERVICE DISTRIBUTOR (ISD)

Input Service Distributor (ISD) means an office of the supplier of goods or services or both which receives tax invoices towards receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax (CGST), State tax (SGST)/ Union territory

Handbook on Returns and Payments under GST

tax (UTGST) or integrated tax (IGST) paid on the said services to a supplier of taxable goods or services or both having the same PAN as that of the ISD.

It is important to note that the ISD mechanism is meant only for distributing the credit on common invoices pertaining to input services only and not inputs or capital goods. Consider a scenario where a Company may have its head office at one place and units at places in other states which may be registered separately. The Head Office would be procuring certain services which would be for common utilization of all units across the country. The bills for such expenses would be raised on the Head Office. But the Head Office itself may not be providing any output supply to utilize the credit which gets accumulated on account of such input services.

Since the common expenditure is meant for the business of all units, it is but natural that the credit of input services in respect of such common invoices should be apportioned between all the consuming units. ISD mechanism enables such proportionate distribution of credit of input services amongst all the consuming units.

| Relevant Section & Rule applicable | GST Returns | |
|----------------------------------------------|------------------------|-----------------------------------------|
| | <i>Form applicable</i> | <i>Due date</i> |
| Section 20, Section 39 (4) read with Rule 65 | Form GSTR – 6 | 13 th of the following month |

G. PERSONS LIABLE TO DEDUCT TAX UNDER SECTION 51 OF THE ACT

Section 51 of the CGST Act prescribes the authority and procedure for 'Tax Deduction at Source'. The Government may order the following persons (the deductor) to deduct tax at source:(a) a department or establishment of the Central Government or State Government; or (b) local authority; or (c) Governmental agencies; or (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council.

The tax would be deducted @ 2% [1% - CGST & 1% - SGST] of the payment made to the supplier (the deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees [Rs. 2,50,000/-] (excluding the amount of central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice). Thus, individual supplies may be less than Rs. 2,50,000/-, but if contract value is more than Rs. 2, 50,000/-, TDS will have to be deducted. However, no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State, or as the case may be, Union territory of registration of the recipient.

| Relevant Section & Rule applicable | GST Returns | |
|-----------------------------------------------|------------------------|-----------------------------------------|
| | <i>Form applicable</i> | <i>Due date</i> |
| Section 51, Section 39 (3) read with Rule 66. | Form GSTR – 7 | 10 th of the following month |

H. PERSONS LIABLE TO COLLECT TAX AT SOURCE (TCS) UNDER SECTION 52 OF THE ACT

Tax Collection at Source (TCS) has similarities with TDS, as well as has distinctive features. TDS refers to tax which is deducted when recipient of goods or services makes some payments under a contract etc. while TCS refers to tax which is collected by the electronic commerce operator when a supplier supplies some goods or services through its portal and the payment for that supply is collected by the electronic commerce operator.

There are many e-Commerce operators (hereinafter referred to as an “Operator”), like Amazon, Flipkart, Jabong, etc. operating in India. These operators display / list on their portal products as well as services which are actually supplied by some other person to the consumer.

The goods or services belonging to other suppliers are displayed on the portals of the operators and consumers buy such goods/services through these portals. On placing the order for a particular product/ service the actual supplier supplies the selected product/services to the consumer. The price/consideration for the product/services is collected by the Operator from the consumer and passed on to the actual supplier after deducting his commission by the Operator.

The Government has placed the responsibility on such Operators to collect the ‘tax’ at a rate of 1% [0.5% - CGST & 0.5% - SGST] from the supplier. This shall be done by the Operator by paying the supplier the price of the product /services, less the tax, calculated at the rate of 1%. The said amount will be calculated on the net value of the goods/ services supplied through the portal of the operator.

| Relevant Section & Rule applicable | GST Returns | |
|--------------------------------------|-----------------|----------------------------------------------------------------------------|
| | Form applicable | Due date |
| Section 52 read with Rule 67 | Form GSTR – 8 | 10 th of the following month |
| Section 52 (5) read with Rule 80 (2) | Form GSTR – 9B | 31 st December of the following the end of such financial year. |

I. PERSON WHO HAVE BEEN ISSUED UIN AND THOSE WHO CLAIM REFUND OF TAXES PAID ON INWARD SUPPLIES

UIN stands for Unique Identification Number granted to a special class of GST registration for foreign diplomatic missions and embassies that are not liable to taxes in the Indian territory. Any amount of tax (direct or indirect) collected from such bodies is refunded back to them. The following organizations can apply for a UIN:

- A specialized agency of the United Nations Organization (UNO),
- A Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947,

Handbook on Returns and Payments under GST

- Consulate or embassy of foreign countries,
- Any other person or class of persons as notified by the commissioner.

The UIN allows the body to receive a tax refund on inward supplies of goods and services, i.e., purchases.

| Relevant Section & Rule applicable | GST Returns | |
|-----------------------------------------------|-----------------|------------------------------------------------------------------------------------------|
| | Form applicable | Due date |
| Section 25, Section 54 of the Act and Rule 82 | Form GSTR – 11 | No due date. UIN holder can file the form any time after the end of the relevant quarter |

5. Consequences of Non-filing / Late filing of Returns

As stated above, every registered person is required to file the prescribed returns as applicable to them on or before the specified due date. Failure to do so will attract the following consequences:

1. Defaulter Notice

In accordance with Section 46 of the CGST Act read with Rule 68 of the CGST Rules, a system generated defaulter notice will be sent in Form GSTR-3A to the registered persons in case of failure to furnish the return within the due date. Such notice will require the taxpayer to furnish such return within 15 days in such form and manner as may be prescribed. It is pertinent to note that this notice forms the basis for initiating a best judgment assessment by a Proper Officer under Section 62 of the CGST Act.

2. Cancellation of Registration

According to Section 29(2) of the Act, registration is liable to be cancelled by a Proper Officer even in the following instances:

- a. If a composition taxpayer fails to furnish returns for three (3) consecutive tax periods.
- b. If a person other than composition taxpayer fails to furnish returns for 6 consecutive months.

3. Late fee

According to Section 47 of the Act, in case of failure to furnish the returns within the prescribed time, a late fee of Rs 100 per day for every day during which such failure continues subject to a maximum amount of Rs 5,000/- is applicable under the Central Goods and Services Tax Act. Equal amount of late fee is applicable under respective State Goods and Services Tax Act, 2017 / Union Territory Goods and Services Tax Act, 2017.

However, the above-referred late fees for filing the returns under sections 37, 39 and 45 have been reduced from time to time through notification. Kindly refer to **Annexure – I** for further information.

If there is a failure to furnish the Annual return (GSTR-9 / GSTR-9A) and Reconciliation Statement (GSTR-9C) if applicable by the due date, then a late fee of Rs 100 per day for every day of failure will be charged. However, the maximum late fee applicable is 0.25% of the registered person's turnover in the State or Union Territory.

4. Interest

Some returns which are not for mere disclosure requirements, but also involve payment of tax to enable filing would attract interest liability under Section 50 of the CGST Act. Interest @ 18% per annum is applicable for the period for which tax or part thereof remains unpaid in respect of such amount as is paid using balance from electronic cash ledger.

Framework for filing the regular return.

Step 1: Supplier to enter details of outward supplies in Form GSTR-1 / IFF.

Step 2: The outward supplies of the supplier being the inward supplies of the recipient, gets auto populated in the recipient's Form GSTR-2B.

Step 3: The recipient reconciles his/her inward credit from those appearing in Form GSTR-2B.

Step 4: Prepares return in Form GSTR-3B, which does not contain invoice-wise details and remits the tax dues to the Government using electronic credit as well as cash ledger, as the case may be.

Though there is restriction imposed by the Government that only those taxes which are paid by the supplier are available as Input tax credit to the recipient, by way of section 16 (2) (aa) of the CGST Act, however, there is no facility for the recipient to ensure payment of tax liability by the supplier. As on date, even if the recipient ensures appropriate reflection of tax liability in supplier's Form GSTR-1, there is no control check available to ensure the same is carried forward by the supplier in his Form GSTR-3B. As per new development, the GSTN portal shows the percent of liability paid by a person in Form GSTR-3B as compared to the liability as per outward supplies furnished in Form GSTR-1. This may help in meeting this condition to a certain extent.

6. Procedures to file various Returns

6.1 Form GSTR-1: Furnishing details of outward supplies

(a) **Relevant Section and Rules:** Sections 27, 37 and 39 of the Act; Rule 59 of the Rules.

(b) **Applicability:** Form GSTR-1 is a statement containing the details of outward supplies; which is to be filed by the following registered persons:

- Persons whose aggregate turnover during the financial year exceeds the threshold limit* (except those registered under section 10 of the Act).
- Casual Taxable Persons.
- Registered person ceases to pay tax under section 10.

Handbook on Returns and Payments under GST

The state wise threshold limit has already provided in Para 3 Page No. 2.

Once covered, a registered person will have to furnish Form GSTR-1 within the due date even if there is no business activity (i.e., a Nil return needs to be furnished). Also, if a composition taxpayer has been converted into a regular taxpayer due to an increase in the aggregate turnover, for the period for which he is a regular taxpayer, Form GSTR-1 would have to be filed.

As per Rule 59 (2), taxpayers who have opted to file Form GSTR-3B on quarterly basis need not file Form GSTR-1 on monthly basis. But to enable the recipients of supplies to avail Input Tax Credit immediately, suppliers are permitted to upload invoices in Invoice Furnishing Facility (IFF) on the common portal during the first two months of the quarter. This can be done for invoices up to a cumulative value of Rs.50 lakhs in each month. The details furnished in IFF would be auto-populated in their Form GSTR-1 and need not be filled again. Such persons shall have to file their Form GSTR-1 for the transactions not uploaded through IFF on or before the prescribed due date.

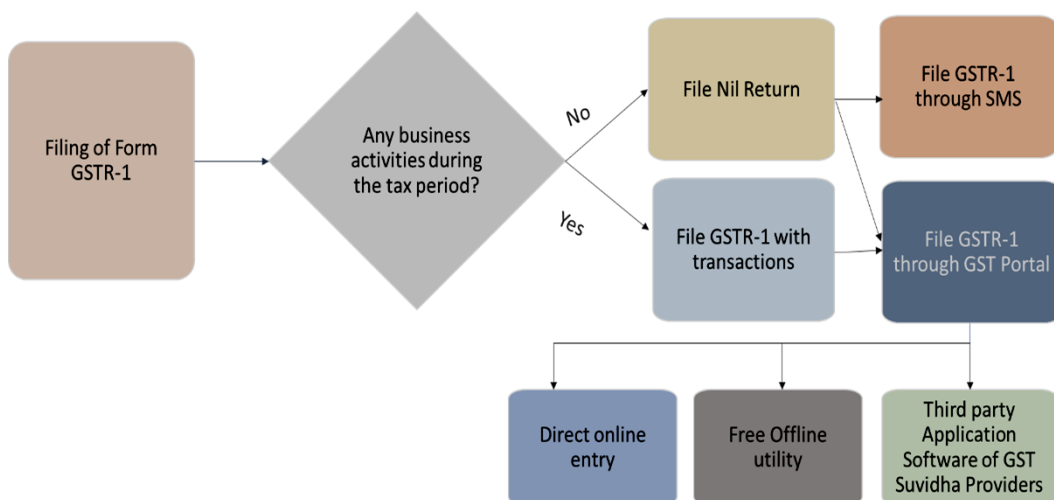
(c) **Procedure for filing: Form GSTR-1** can be filed in any of the following modes:

1. **Direct Entry:** Online entry on GST portal
2. **Free Offline Utility:** Uploading of invoices and other Form GSTR-1 data using Returns offline tool. If there are more line items, inputting them online would not be possible. Hence, the Goods and Services Network has developed a free offline utility, which is available for download in gst.gov.in under the following path:

Downloads --> offline tool --> Return offline tool.

Up to 19000 line items can be uploaded at once using this offline utility. If there are more line items, the upload can be made through multiple offline tool files.

3. **Third Party Application Software:** Using third party application of Application software Provider (ASP) through GST Suidha Providers (GSP) returns could be filed as under:



NIL FORM GSTR - 1

1. Through Short Messaging Service (SMS): All returns under goods and services tax are to be filed by logging on to gst.gov.in. However, newly introduced Rule 67A of the Rules, effective from 1st July 2020, states that if the registered person wants to file a NIL return, it will be considered as being submitted, provided a Short Messaging Service (SMS) is sent from the registered mobile number and further validating the transaction through a One-time password.

1.1 When can Nil return be filed?

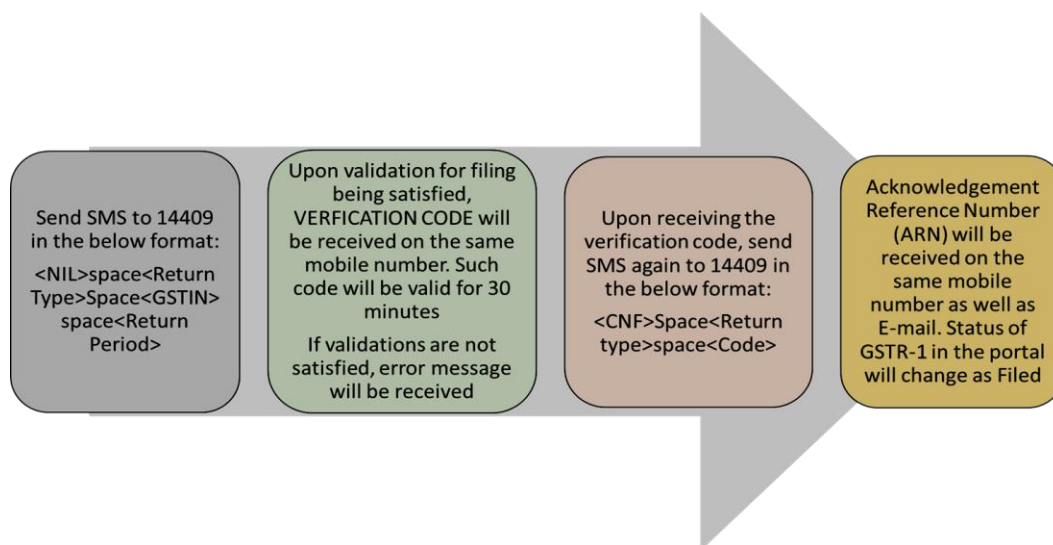
'Nil' return may be filed by a taxpayer for a particular tax period, where such taxpayer, does not have any of the following:

- (i) Outward supply
- (ii) Supplies on which reverse charge liability is applicable
- (iii) Amendments to supplies declared in earlier returns
- (iv) Credit notes / debit notes
- (v) Amendment of credit notes / debit notes declared in earlier returns
- (vi) Advances received for services
- (vii) Adjustment of advances received for services

1.2 Pre-requisites to file Form GSTR-1 through SMS: Any taxpayer who wishes to file Nil Form GSTR-1 through SMS should fulfill all the following conditions:

- The taxpayer must be registered as a normal taxpayer/ casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN.
- The taxpayer must have opted for the filing frequency as either monthly or quarterly on the GST portal.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There must not be any data in the saved stage, in the online version of Form GSTR-1, on the GST Portal.

1.3 Steps to be followed to file GSTR-1 through SMS has been described by way of the below chart:



1.4 Points to remember while filing Form GSTR-1 through SMS:

1. Only authorised representatives for a particular GSTIN, with unique mobile number, are allowed to file Nil return in Form GSTR-1 through SMS.
2. If there are more than one Authorized Signatories registered on the GST Portal with the same number, then following steps are to be followed:
 - (a) Non-core amendment process for updating unique mobile number for every authorised signatory for a particular GSTIN should be made.
 - (b) Upon the amendment being effective the authorised signatory will be able to file Nil Form GSTR-1 return through SMS from his registered mobile number.
3. In case, incorrect Verification Code is provided for more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing through SMS. However, filing through GST Portal will continue to be available through online mode even during those 24 hours.
4. For a particular tax period, Form GSTR-1 can be filed only on or after 1st of the following month of the tax period. Otherwise, an error message will be received.
5. For a new taxpayer also, User ID must be activated on the GST Portal, before attempting to file Nil Form GSTR-1 through SMS.
6. If a taxpayer has changed the authorized signatory, then reactivation of the User ID on GST Portal is required, before filing Nil Form GSTR-1 through SMS.

Filing through Online portal

Pre-requisites for filing Form GSTR-1 are as follows:

1. The person filing Form GSTR-1 should be a Registered taxpayer with an active GSTIN.
2. Valid login credentials should be available to log in to the portal.
3. The form is filed either using EVC or DSC.
 - (i) In the Electronic Verification Code (EVC) One Time Password (OTP) is sent to the registered mobile number of the authorized signatory which needs to be keyed in for filing the form.
 - (ii) DSC should be Class III and such DSC should be registered with GSTIN. DSC dongle to be connected to the computer; also, the latest level EM signer version should be available in the computer.

The following are the details to be furnished in Form GSTR-1. Care needs to be taken while furnishing the information since once submitted, Form GSTR-1 cannot be changed.

| Table reference | Description | Remarks |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4. | <i>Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6</i> | |
| 4A. | Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator | Invoice wise details of Inter-State and Intra-State supplies made to registered persons (including those holding UIN) |
| 4B. | Supplies attracting tax on reverse charge basis | |
| 4C. | Supplies made through e-commerce operator attracting TCS (operator wise, rate wise) | |
| 5 | <i>Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh</i> | |
| 5A. | Outward supplies (other than supplies made through e-commerce operator, rate wise) | Invoice wise details (including debit notes and credit notes) of Inter-State supplies with invoice value of more than Rs 2.5 Lakhs made to unregistered persons |
| 5B. | Supplies made through e-commerce operator attracting TCS (operator wise, rate wise) | |

Handbook on Returns and Payments under GST

| Table reference | Description | Remarks |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6. | Zero rated supplies and deemed exports | |
| 6A. | Exports | <p>1. Invoice wise details of supplies made to Special Economic Zone (SEZ) Unit or developer, Exports including deemed exports. Generally, shipping bill details needs to be declared, but even in the absence of shipping bill details, the entry will be accepted. Upon availability of such details and before filing refund/rebate, such shipping bill details need to be furnished through the amendment section of Form GSTR-1.</p> <p>2. If Goods and Services Tax Identification Number (GSTIN) of the recipient is not available in the case of exports, it can be left blank.</p> |
| 6B. | Supplies made to SEZ unit or SEZ developer | |
| 6C. | Deemed Exports | |
| 7 | Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 | |
| 7A. | Intra-State supplies | Consolidated rate wise details (including debit notes and credit notes) need to be furnished. |
| B. | Inter-State supplies where invoice value is up to Rs 2.5 Lakhs | State-wise and rate wise details (including debit notes and credit notes) need to be furnished. |
| 8 | Nil rated, exempted and non-GST outward supplies | |
| 8A. | Inter-State supplies to registered persons | |
| 8B. | Intra-State supplies to registered persons | |

Returns under GST

| Table reference | Description | Remarks |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8C. | Inter-State supplies to unregistered persons | |
| 8D. | Intra-State supplies to unregistered persons | |
| 9 | Amendments to taxable outward supply details furnished in returns for earlier tax periods in Tables 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof] | |
| 9A. | If the invoice/shipping bill details furnished earlier were incorrect | Amendments effected to the details furnished in Tables 4, 5 and 6 in the earlier tax periods: Document wise breakup is required for debit notes and credit notes if issued to: 1. Registered persons (both inter-State and intra-State) 2. Unregistered persons with invoice value exceeding Rs 2.5 Lakhs (inter-State supplies) |
| 9B | Debit notes/ credit notes/ refund voucher [original] | |
| 9C. | Debit notes/ credit notes/ refund voucher [amendments thereof] | |
| 10. | Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7 | |
| 10A | Intra-State supplies [including supplies made through e-commerce operator attracting TCS] | Amendments effected to the details furnished in Table 7 in the earlier tax periods: |
| 10B | Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] | Consolidated State wise and rate wise reporting is sufficient in case of: 1. Intra-State supplies to unregistered persons and 2. Inter-State supplies to unregistered persons with invoice value not exceeding Rs 2.5 Lakhs. |

Handbook on Returns and Payments under GST

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11 | Consolidated Statement of advances received/ advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period | |
| 11(I). | <i>Information for the current period</i> | |
| 11A. | Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability) | Details of advances received and any adjustments to advances needs to be furnished. |
| 11B. | Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Tables 4, 5, 6 and 7. | |
| 11(II). | <i>Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]</i> | Amendments effected to the advances or adjustment to advances furnished in the previous tax periods as part of Table 11(1): <ol style="list-style-type: none"> 1. Details of the original invoice /debit note / credit note / receipt voucher reference is being sought. 2. If the reference is invalid, amendment option will not be available. |
| 12 | <i>HSN-wise summary of outward supplies</i> | Harmonized System of Nomenclature (HSN) / Services Accounting Code (SAC) wise summary to be provided for outward supplies. However as per <i>Central Tax Notification No. 78/2020 dated 15th October 2020</i> , number of digits of HSN to be mentioned depending on the Aggregate Turnover during the preceding Financial Year has been notified. It is applicable w.e.f 1 st April 2021. |

Returns under GST

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> | | |
|------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------|
| | | <i>S. No</i> | <i>Aggregate Turnover during the preceding financial year</i> | <i>Number of digits of HSN Code</i> |
| | | 1 | ≤ Rs 5 Crores | 4 (optional for B2C supply) |
| | | 2 | > Rs 5 Crores | 6 |
| | | <p>If the aggregate turnover during the preceding financial year is up to Rs 5 Crores, there is no requirement of mentioning HSN in respect of supplies made to unregistered persons.</p> <p>The HSN requirement for transactions w.e.f 1st July 2017 till 31st March 2020 is provided as per Central Tax Notification No. 12/2017 dated 28th June 2017, which is as follows.</p> | | |
| | | <i>S. No</i> | <i>Annual Turnover during the preceding financial year</i> | <i>Number of digits of HSN Code</i> |
| | | 1 | < Rs 1.5 Crores | Nil |
| | | 2 | > Rs 1.5 Crores and < Rs 5 Crores | 2 |
| | | 3 | > Rs 5 Crores | 4 |
| 13 | Documents issued during the tax period | <p>Following details relating to documents issued during the tax period need to be furnished:</p> <ol style="list-style-type: none"> 1. Serial Number of documents issued 2. Cancelled documents issued during the month | | |

Notes:

1. Supplies made to SEZ unit or developer and deemed exports though denoted in a separate Table (Table 6B and 6C) as different from supplies made to registered persons (Table 4A, 4B and 4C) in the Form GSTR-1– the GSTN portal has appropriately combined the reporting of these Tables since in cases mentioned in Table 6B and 6C, the recipients are registered persons.
2. The internal classification of 'supplies attracting tax on reverse charge' in Table 4B, requires the supplier to disclose his outward supplies under this category. Though the recipient is liable to pay tax on such a transaction, the disclosure sought for under Table 4B is from the viewpoint of the supplier.
3. Any supply made by SEZ to DTA without the cover of bill of entry is required to be reported by SEZ Unit in GSTR-1. Those supplies made by SEZ on the cover of a bill of entry are not to be included in this form but shall be reported by DTA unit as imports in its GSTR-3B.
4. A registered person will not be allowed to furnish the Form GSTR-1 for a tax period, if the said form for any of the previous tax periods has not been furnished by him.

Interoperability of Electronic waybill (e-way bill) portal with Goods and Services Tax Portal

According to Rule 138 of the Rules, every registered person who causes inter-State movement of goods of total invoice value i.e., consignment value exceeding Rs 50,000/-:

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person

should raise a waybill in e-way bill portal before the commencement of the movement of the goods.

With the launch of nationwide e-way bill system, expectations were uniform rules across all States. However, some States have notified parallel rules and procedures for e-way bill generation in case of intra-State supplies. Care needs to be taken to ensure adherence to the appropriate e-way bill limits.

Since e-way bill portal allows interoperability with the Goods and Services Tax Portal, following details declared in the e-way bill portal can be imported into GTR-1 by clicking "Import EWB data" in the respective tables:

1. Tables 4A, 4B, 4C
2. Tables 5A, 5B
3. Tables 6A, 6B, 6C
4. Table 12

Returns under GST

However, while importing the invoice wise details from e-way bill portal, the method of importing the invoices varies depending on the number of line items:

| Number of Line items | Methodology to be adopted |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <50 | Upon clicking "Import EWB data" under the respective tiles, the transactions are populated |
| More than or equal to 50, but not exceeding 500 | Upon clicking "Import EWB data" under the respective tiles, separate Comma Separated Values (CSV) file will get immediately downloaded. The same can be uploaded to the offline utility |
| >500 | Upon clicking "Import EWB data" under the respective tiles, a zipped excel file for each tile will get downloaded (approximately in 20 minutes). The same can be uploaded to the offline utility |

Notes:

1. In the downloaded format from e-way bill portal, the Default invoice type is 'Regular'. Appropriate changes need to be made wherever the transaction is under reverse charge.
2. On downloading details pertaining to Table 5, the default value for 'Sale from bonded warehouse' and 'online import' is 'N'. Appropriate changes need to be made wherever required.
3. Adequate care needs to be taken to input all supplies made by the registered persons in Form GSTR-1, since e-way bill portal contains only the details of invoices, to which generation of e-way bill is necessary.
4. Clerical errors, if any, in the e-way bill portal need to be rectified before uploading the same to Form GSTR-1.
5. A new static month-wise auto drafted statement for regular taxpayers, Form GSTR-2B has been introduced on the GST portal. It is similar to Form GSTR-2A but remains constant for a tax period. GSTR-2A is dynamic as it changes from day to day, as and when the supplier uploads the documents whereas GSTR-2B remains static, as GSTR-2B for one month cannot change based on the future actions of the supplier. Every recipient can generate Form GSTR-2B on the basis of GSTR-1, GSTR-5, GSTR-6 furnished by their suppliers. The statement will clearly show the document wise details of ITC eligibility. It will ensure that ITC is not availed twice against a particular document. It contains information on import of goods from the ICEGATE system including inward supplies of goods received from Special Economic Zone Units / Developers unlike GSTR-2A. It can be generated by the recipient taxpayers once a month on the 14th of the month next to the tax period. Generally, an email / SMS will be sent to the taxpayer informing about the generation of Form GSTR-2B. The taxpayer can assess their GSTR-2B through Login to GST Portal > Return Dashboard > Select Return period > GSTR2B.

6.2 Form GSTR-3B: Furnishing of Returns

1. Form GSTR-3B is a simplified summary return.

Care needs to be taken since Form GSTR-3B once filed cannot be revised. Adjustments, if any, may be done while filing Form GSTR-3B for the subsequent period.

(d) Relevant Section and Rules: Section 39 of the Act and Rule 61, 61A of the Rules

(e) Applicability: To be filed by the persons as highlighted in the earlier sections. In essence, every registered person who is liable to file Form GSTR-1 is required to file Form GSTR-3B. Nil return needs to be furnished in case there is no business activity during a particular tax period.

(f) Due date: Due date for furnishing Form GSTR-3B is 20th of the succeeding month.

Sub-section (7) of Section 39 provides that those taxpayers who are eligible to file the return on quarterly basis, shall pay their tax dues on monthly basis, in the manner to be prescribed. As per Notification No. 84/2020 Central Tax dated 10.11.2020, Taxable persons having aggregate turnover of up to Rs. 5 crores in the preceding financial year, shall be entitled to file Form GSTR-3B on quarterly basis. However, in order to avail this benefit of quarterly filing, following conditions should be satisfied:

1. On the date of exercising the option of filing Form GSTR-3B on quarterly basis, such persons should have filed their GSTR-3B returns which are due till then.
2. Once such option is exercised, such persons shall continue to file Form GSTR-3B on quarterly basis, unless they revise such option
3. After having opted to file Form GSTR-3B on quarterly basis, if the registered person's turnover exceeds Rs.5 Crore in the current financial year, he shall not be eligible to file Form GSTR-3B on quarterly basis from the first month of the succeeding quarter.

According to Rule 61 of CGST Rules, the due date of filing GSTR-3B in case of quarterly return filers are as follows:

| S.No | Class of Registered Persons | Due date |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| 1 | 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, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep. | 22 nd of the month succeeding such quarter |
| 2 | Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, | 24 th of the month succeeding such quarter |

Returns under GST

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 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. | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

Section 39(7) of the Act lays down that the taxpayer who opt to file their Form GSTR-3B returns on quarterly basis shall pay the tax on monthly basis, in the manner to be prescribed. Such manner is prescribed vide *Notification 85/2020 Central Tax dated 10.11.2020*.

As per this notification such taxpayer may pay their tax liabilities for the first two months of the quarter as below:

1. If they have filed quarterly return for the preceding period, 35 % of the tax liability paid by them by way of debit in electronic cash ledger in the preceding quarter shall be paid by them for the first two months.
2. If they have filed monthly return for the preceding period, the tax liability paid by them by way of debit in electronic cash ledger in the preceding month shall be paid by them for the first two months.
3. The above payments shall be made by way of depositing such cash in the Electronic Cash Ledger and no debit needs to be made from the Electronic Cash Ledger. During the first month, if the balance in electronic cash ledger and Electronic credit ledger is more than the tax payable as above, no further amount needs to be paid (For example, if 35 % of the tax paid in cash during last quarter was Rs.3,50,000 and there is a balance of Rs.2,00,000/- in electronic cash ledger and Rs.1,50,000/- in Electronic credit ledger, no further amount is payable for the first month. If the tax liability for the first month of the quarter is NIL, then also no amount needs to be paid.
4. During the second month, if the balance in electronic cash ledger and Electronic credit ledger is more than the tax payable for the two months, no further amount needs to be paid (For example, if 35 % of the tax paid in cash during last quarter was Rs.3,50,000, then tax payable under this option for the first two months of the quarter is Rs.7,00,000 and if there is a balance of Rs.4,00,000 in electronic cash ledger and Rs.3,00,000 in Electronic credit ledger, no further amount is payable for the second month.

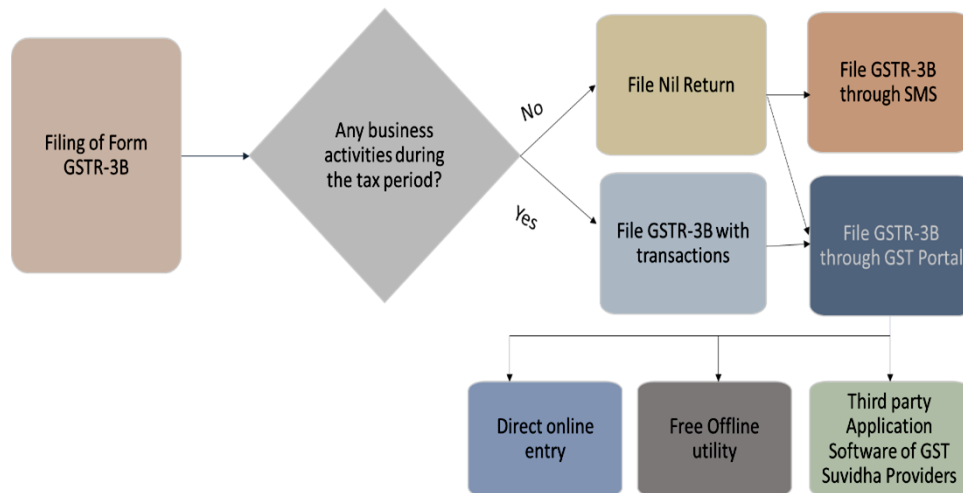
The above said special procedure is not applicable unless the taxpayer has filed all returns up to the preceding complete tax period. Apart from the above option, the taxpayer can also choose to pay the actual tax liability for the first two months on self-assessment basis.

As per Rule 61(3) of the CGST Rules, every registered person required to furnish return on a quarterly basis under clause (ii) of sub-rule (1) of Rule 61, shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in Form GST PMT-06, by 25th day of the month succeeding such month.

Handbook on Returns and Payments under GST

Few clarifications issued by way of *Circular No. 143/13/2020 dated 10.11.2020* relating to Quarterly Return and Monthly Payment (QRMP) scheme are as follows:

- Aggregate turnover during preceding financial year to determine the eligibility to opt for QRMP shall be based on the details furnished in the returns filed during the preceding financial year.
- The QRMP scheme is GSTIN based. So, for each GSTIN this facility can be opted subjected to that GSTIN's aggregate turnover in the preceding financial year being less than Rs. 5 Crores. It is not entity based.
- Apart from paying fixed sum as tax for the first two months of the quarter explained above, the taxpayer can also ascertain the exact tax liability for the first two months and after considering the balance available in electronic credit ledger & electronic cash ledger pay the balance amount into electronic cash ledger.
- A registered person, who has opted for the Scheme, let say, had paid a total amount of Rs. 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 Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two 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 Rs. 40/- and for February it was Rs. 42/-. **No interest would be payable for the lesser amount of tax** (i.e., Rs. 5 and Rs. 7 respectively) discharged in these two months provided that he discharges his entire liability for the quarter in the Form GSTR-3B of the quarter by the due date.
- A registered person, who has opted for the Scheme, let say, had paid a total amount of Rs. 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 Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two 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 Rs. 125 but he files the return on 30th April. **Interest would be payable** at applicable rate on Rs. 55 [Rs. 125 – Rs. 70 (deposit made in cash ledger in M1 and M2)] for the period between due date of quarterly Form GSTR-3B and 30th April.
- 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 two months of the quarter.
- No late fee is applicable for delay in payment of tax in first two months of the quarter. But late fee is applicable only in case of delay in filing the quarterly return.

(g) Procedure for filing GSTR-3B**2. Mode of filing GSTR-3B.****2.1. Through Short Messaging Service (SMS)**

All returns under goods and services tax are to be filed by logging on to gst.gov.in. However, newly introduced Rule 67A of the Rules states that if the registered person wants to file a Nil return, it will be considered as being submitted, provided a Short Messaging Service (SMS) is sent from the registered mobile number and further validated the transaction through a One-time password.

2.2. When can Nil return be filed?

'Nil' return may be filed by a taxpayer for a particular tax period, where such taxpayer, does not have any of the following:

- Outward supply
- Reverse charge liability
- Input tax credit
- Liability (Interest or late fees) for previous tax periods

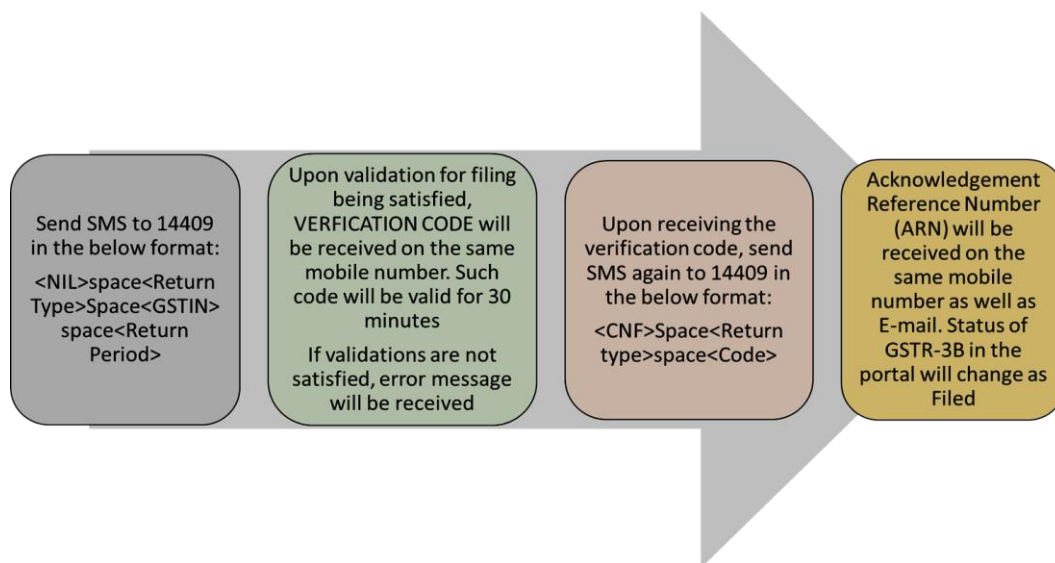
2.3. Pre-requisites to file Form GSTR-3B through SMS: Any taxpayer who wishes to file Nil Form GSTR-3B through SMS should fulfill all the following conditions:

- The taxpayer must be registered as a normal taxpayer/ casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There is no pending liability of previous period by way of tax, interest or late fee while filing Nil Form GSTR-3B.

Handbook on Returns and Payments under GST

- All Form GSTR-3B returns of previous tax periods must be filed.
- There must not be any data in the saved stage, in the online version of Form GSTR-3B, on the GST Portal.

2.4. Steps to be followed to file GSTR-3B through SMS has been described by way of the following flowchart:



2.5. Points to remember while filing Form GSTR-3B through SMS

1. Only authorised representatives for a particular GSTIN, with unique mobile number, are allowed to file Nil return in Form GSTR-3B through SMS.
2. If there are more than one Authorized Signatories registered on the GST Portal with the same number, then following steps are to be followed:
 - (a) Non-core amendment process for updating unique mobile number for every authorised signatory for a particular GSTIN should be made.
 - (b) Upon the amendment being effective, the authorised signatory will be able to file Nil Form GSTR-3B return through SMS from his registered mobile number.
3. In case, incorrect verification code is provided for more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing Form GSTR-3B through SMS for 24 hours. However, filing through GST Portal will continue to be available through online mode even during those 24 hours.
4. For a particular tax period, unless the Form GSTR-3B and statement in Form GSTR-1 are filed for the previous tax period, Form GSTR-3B cannot be filed.
5. For a new taxpayer also, User ID has to be activated on the GST Portal, before attempting to file Nil return in Form GSTR-3B through SMS.

- If a taxpayer has changed the authorized signatory, then reactivation of the User ID on GST Portal is required, before filing Nil Form GSTR-3B through SMS.

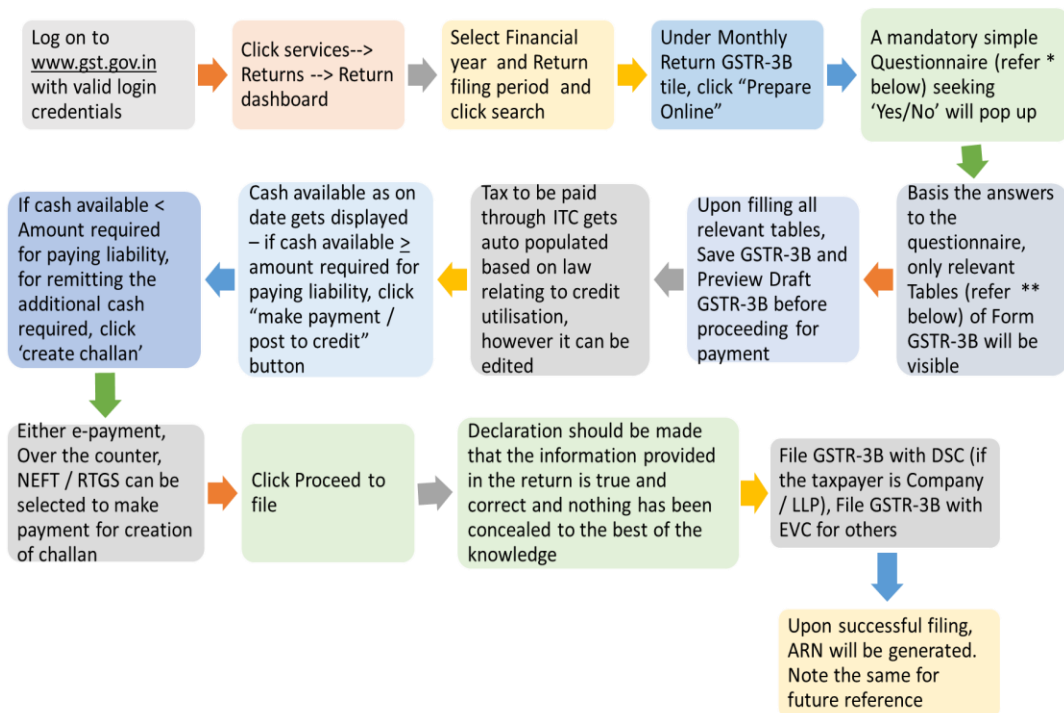
3. Through Online Portal

For filing Form GSTR-3B through an online portal, any of the following modes can be adopted:

- Direct online entry in GST portal
- Using free offline utility
- Third party application software provided by GST Suvidha Providers (GSPs).

Direct online entry in GST portal

Following are the steps to be followed for direct online entry in GST portal.



* Questionnaire

The taxpayer is prompted to answer the following questions mandatorily:

• Indicates Mandatory Fields

Do you want to file Nil return? *

Nil Form GSTR-3B for a tax period can be filed, if you:

- Have NOT made any Outward supplies and
- Have NOT received any inward supplies and
- Do NOT have any liability for the particular tax period.

Yes NO

Handbook on Returns and Payments under GST

** Tables in GSTR-3B

| Table Number | Heading | Description | Additional points for consideration |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1 | Details of outward supply and inward supplies liable to reverse charge | Summary of details of outward supplies and inward supplies liable to reverse charge and tax liability thereon | Export invoices shall not be processed for transmission in ICEGATE if the correct IGST amount is not filled in this table. Processing of refunds will get impacted. |
| 3.1.1 | Details of supplies notified under sub-section (5) of section 9 of the CGST Act, 2017 and parallel provisions in IGST/ respective SGST Acts. | Summary of details of taxable supplies on which electronic commerce operator pays tax u/s 9(5) of the Act [need to be furnished by ECO] Summary of details of taxable supplies made by registered person through electronic commerce operator, where the liability to pay tax is on such operator as per section 9 (5) of the Act. [need to be furnished by registered person] | Cognisance of Notification No. 17/2017 C.T. (Rate) dated 28.07.2017 [as amended] to be taken. Transaction to be reported only when the tax liability is on the electronic commerce operator. |
| 3.2 | Inter-State supplies | To provide details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders and tax thereon. [Details in this table auto populated from Table 3.1] | IGST amount mentioned in this Table should not exceed the amount of IGST mentioned in Table 3.1 |
| 4 | Eligible ITC | To provide summary details of: A. ITC available (including (1) imports of goods (2) import of services (3) inward supplies liable to reverse charge, (4) inward supplies from ISD, (5) all | The registered person has to classify his credit, based on the documentary proof for such ITC: (a) Bill of Entry – Import of Goods |

Returns under GST

| Table Number | Heading | Description | Additional points for consideration |
|---------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | other ITC) B. ITC reversals (as per Rules 38, 42, 43, Section 17(5) and others) C. Net ITC available D. Other Details – ITC reclaimed – Ineligible ITC on the following count <ul style="list-style-type: none"> • Section 16 (4) • ITC restricted due to PoS provisions | (b) Self-Invoice – Import of Services (c) Self-Invoice (unregistered purchase) Tax Invoice (registered purchase) under RCM – Inward Supplies liable for reverse charge. (d) ISD Invoice – Inward Supplies from ISD. (e) Tax Invoices from registered person and place of supply is registered State – all other ITC. (This entry will also include ineligible ITC, which has to be reversed under the sub-heading ‘Reversal’) |
| 5 | Values of exempt, Nil-rated and non-GST inward supplies | To provide summary details of exempt, Nil-rated and non-GST inward supplies | |
| 5.1 | Interest and late fee | To provide details of interest and late fee payable | 1. Late fee is auto populated by the portal based on the number of days elapsed after the due date of filing. Such late fee is populated in the return for the month succeeding the month where |

Handbook on Returns and Payments under GST

| <i>Table Number</i> | <i>Heading</i> | <i>Description</i> | <i>Additional points for consideration</i> |
|---------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | <p>default has occurred.</p> <p>2. Interest needs to be computed and entered manually by the taxpayer, however System generated interest is auto populated by the portal.</p> |
| 6. | Payment of tax | To provide details of payment of taxes, interest and late fee | <p>1. Set off amount available against electronic credit ledger (based on the utilisation of credit prescribed by the legislation) is auto populated but it can be edited. After that, the system suggested utilisation will be reflected,</p> <p>2. Balance amount is reflected as against being set off against electronic cash ledger</p> |
| 6.2 | TDS / TCS Credit | TDS/TCS credit received from deductor/e-commerce operator would be auto populated in the electronic cash ledger, once it is accepted by the deductee in case of TDS/ supplier in case of TCS. | |

Important Points to remember

1. The process of filing Form GSTR-3B has been simplified over a period of time. With effect from December 2020, the form is getting auto generated by way of the following data.
 - a. The outward liabilities from Form GSTR-1 (Outward supply statement) filed for the tax period by the registered person.

- b. ITC from Form GSTR-2B (auto-generated inward supply statement) generated based on the Form GSTR-1 filed by the suppliers of the registered person.
2. In Table 3.2 details of inter-State supplies made to unregistered persons, to registered person paying tax under section 10 of the CGST Act (composition taxable persons) and to UIN holders, are required to be declared. The said details are auto-populated based on the particulars furnished in the Form GSTR-1.
3. It is pertinent to consider the Clarification provided by CBIC vide *Circular No. 170/02/2022-GST dated 06.07.2022* on Table 4 of the Form GSTR-3B, which are as follows:
- The facility of static month-wise auto-drafted statement in Form GSTR-2B for all registered persons has been introduced from August 2020. The statement provides invoice-wise details of the total ITC available to the registered person including the details of the ITC on account of import of goods. Further, details of the said statement are auto-populated in Table 4 of Form GSTR-3B which are editable in the hands of registered person. It may be noted that the entire set of data that is available in Form GSTR-2B is carried to the table 4 of Form GSTR-3B, except for the details regarding ITC that is not available to the registered person either on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply.
 - The ineligible ITC, which was earlier not part of calculation of eligible/available ITC, is now part of calculation of eligible/available ITC in view of auto-population of Table 4(A) of Form GSTR-3B from various tables of Form GSTR-2B. Thereafter, the registered person is required to identify ineligible ITC as well as the reversal of ITC to arrive at the Net ITC available, which is to be credited to the Electronic Credit Ledger.
 - In light of the above, the procedure to be followed by registered person is being detailed hereunder for correct reporting of information in the return:
 - Registered person will report reversal of ITC, which are absolute in nature and are not reclaimable, such as on account of rule 38 (reversal of credit by a banking company or a financial institution), rule 42 (reversal on input and input services on account of supply of exempted goods or services), rule 43 (reversal on capital goods on account of supply of exempted goods or services) of the CGST Rules and for reporting of ineligible ITC under section 17(5) of the CGST Act in Table 4 (B) (1).
 - Registered person will report reversal of ITC, which are not permanent in nature and can be reclaimed in future subject to fulfilment of specific conditions, such as on account of rule 37 of CGST Rules (non-payment of consideration to supplier within 180 days), section 16(2)(b) and section 16(2)(c) of the CGST Act in Table 4 (B) (2). Such ITC may be reclaimed in

Handbook on Returns and Payments under GST

Table 4(A)(5) on fulfilment of necessary conditions. Further, all such reclaimed ITC shall also be shown in Table 4(D)(1). Table 4 (B) (2) may also be used by registered person for reversal of any ITC availed in Table 4(A) in previous tax periods because of some inadvertent mistake.

- Therefore, the net ITC Available will be calculated in Table 4 (C) which is as per the formula $(4A - [4B (1) + 4B (2)])$ and same will be credited to the ECL of the registered person.
 - As the details of ineligible ITC under section 17(5) are being provided in Table 4(B) (1), no further details of such ineligible ITC will be required to be provided in Table 4(D)(1) as earlier required.
 - ITC not available, on account of limitation of time period as delineated in sub section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State/UT than that of place of supply, may be reported by the registered person in Table 4D (2).
- It is also clarified that registered persons making inter-State supplies –
- to the unregistered persons, shall also report the details of such supplies, place of supply-wise, in Table 3.2 of Form GSTR-3B (auto populated from Table 3.1) and Table 7B or Table 5 or Table 9/10 of Form GSTR-1, as the case may be;
 - to the registered persons paying tax under section 10 of the SGST/CGST Act (composition taxable persons) and to UIN holders, shall also report the details of such supplies, place of supply-wise, in Table 3.2 of Form GSTR-3B (auto populated from Table 3.1) and Table 4A or 4C or 9 of Form GSTR-1, as the case may be, as mandated by the law;
 - shall update their customer database properly with correct State name and ensure that correct POS is declared in the tax invoice and in Table 3.2 of Form GSTR-3B while filing their return, so that tax reaches to the Consumption State as per the principles of destination-based taxation system;
 - any amendment carried out in Table 9 or Table 10 of Form GSTR-1 or any entry in Table 11 of Form GSTR-1 relating to such supplies should also be given effect to while reporting the figures in Table 3.2 of Form GSTR-3B.
4. Accordingly, it is clarified that the reversal of ITC of ineligible credit under section 17(5) or any other provisions of the CGST Act and rules thereunder is required to be made under Table 4(B) and not under Table 4(D) of Form GSTR-3B.

Free offline utility

Form GSTR-3B Excel utility has been designed by the GST Network to help taxpayers to prepare the Form GSTR-3B offline and then upload on the portal.

It is available for download in gst.gov.in under the following path:

Downloads --> offline tool --> GSTR-3B offline utility

The same fields as available in the GST portal are available in the Excel based offline utility as well.

Special features of offline Excel based utility are stated below. Other steps are the same as applicable to direct online entry:

1. Entering valid GSTIN is required, whereas the 'legal name of registered person' is optional. It will not lead to validation failure.
2. Late fee is auto-computed even in the offline utility, depending on the number of days of delay, whereas interest needs to be manually entered.
3. Once all details are entered, click the 'Validate' button to validate the Form GSTR-3B worksheet. If validation is complete, the sheet status shows as Validation successful, otherwise it shows 'validation failed'.
4. In case of validation failure, check for cells that have failed validation and correct errors as per help text. To view the comments for fields with errors, you can click the Review tab > Show All Comments link.
5. Once all errors are rectified, click the Validate button to validate the Form GSTR-3B worksheet. If it is successfully validated, one can proceed to generate a JSON file, which is used for upload to the GST portal. The JSON file is created on the desktop under the 'GSTR' folder.
6. It is possible to upload JSON multiple times on GST portal till submission. However, earlier uploaded data would be overwritten by the latest file. Tables and Preview would reflect only the last data uploaded.

6.3 Form GSTR-4: Return for financial year of registered person who has opted to pay under Section 10 of CGST Act

Relevant Section and Rules: Sections 10 and 39 of the Act and Rule 62 of the Rules.

Applicability: Every person who has opted for composition scheme under Section 10 of the Act are required to furnish Form GSTR-4 annually. It is mandatory to file Form GSTR-4 in case one has opted for composition scheme, even if there is no business activity.

Following persons are covered under Section 10 of the Act:

1. **Section 10(1) of the Act:** Every registered person whose Aggregate turnover during the preceding financial year does not exceed Rs 1.5 Crores (Rs 75 Lakhs in case of States like Arunachal Pradesh, Mizoram, Manipur, Meghalaya, Nagaland, Sikkim, Tripura, Uttarakhand) may opt to pay subsidised tax under Section 10(1) of the Act. Such persons may be either:

Handbook on Returns and Payments under GST

- (a) Manufacturers or
- (b) Restaurant Service providers (as covered under Para 6(b) of Schedule II of the Act).
- (c) Other suppliers of goods

Persons who opt to pay tax under (a), or (b) or (c) as specified above, may supply services (other than restaurant service) but such value should not exceed, higher of the following:

- (a) 10% of turnover in a State or Union Territory in the preceding financial year
- (b) Rs 5 Lakhs

2. Section 10(2A) of the Act: Every registered person whose aggregate turnover during the preceding financial year does not exceed Rs 50 Lakhs may opt to pay tax under Section 10(2A) of the Act. There is a condition that those taxpayers covered under this sub-section should not be covered under Section 10(1) of the Act.

There are some additional restrictions placed on persons opting for composition scheme under Section 10 of the Act. It is advisable to refer in detail to the relevant provisions to check on the eligibility to adopt the composition scheme.

Due date: The due date for furnishing of Form GSTR-4 till FY 2018-19 is 18th of the month following the quarter for which the return is filed.

From FY 2019-20, the quarterly requirement has been changed to annual. The due date is 30th April following the end of the financial year. However, for following financial year the due date has been deferred:

| Sr. | Financial Year | Due Date | Notification |
|-----|----------------|-------------------------------|---------------------------------------|
| 01. | 2019 – 20 | 31 st October 2020 | 64/2020- Central Tax dated 31.08.2022 |
| 02. | 2020 – 21 | 31 st July 2021 | 25/2021- Central Tax dated 01.06.2021 |
| 03. | 2021 – 22 | 28 th July 2022 | 12/2022- Central Tax dated 05.07.2022 |

Procedure for filing: The mode of filing GSTR-4 can be any of the following:

1. Direct online entry
2. Free Excel based offline utility
3. Third party application software provided by GST Suvidha providers

However, following are the expected Tables in Form GSTR-4 as per the form made available in the Central Goods and Services Tax (Fourth Amendment) Rules, 2019 through Central tax Notification No. 31/2019 dated 28th June 2019:

Returns under GST

| | | | |
|-------|------------------------------------------------------------------------|---|-------------------------------------------------------|
| GSTIN | | } | Auto-populated once logged into GST portal with valid |
| (1) | A. Legal name of the registered person B. Trade name, if any | | |
| (2) | A. Aggregate turnover in the preceding financial Year (Auto Populated) | } | auto generated after filing |
| | B. ARN | | |
| | C. Date of ARN | | |

| Table Reference | Description | Remarks, if any |
|-----------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4A. | Inward supplies received from a registered supplier (other than supplies attracting reverse charge) | <ol style="list-style-type: none"> 1. Consolidated information relating to inward supplies, rate wise, GSTIN wise is to be furnished. 2. Tax is auto computed if the place of supply, taxable value and rate applicable are entered. <p>(Form GSTR-4A available in a 'view only' form can be used as a reference to input the values in this Table)</p> <p><i>Note: As on date, since the system is not auto populating the details of inward supplies, this entry has been made optional.</i></p> |
| 4B. | Inward supplies received from a registered supplier (attracting reverse charge) | <ol style="list-style-type: none"> 1. Consolidated information relating to inward supplies attracting reverse charge, rate wise, GSTIN wise is to be furnished. 2. Tax is auto computed if the place of supply, taxable value and rate applicable are entered. 3. Tax is to be discharged in case of inward supplies attracting reverse charge even in case of composition taxpayers. |
| 4C. | Inward supplies received from an unregistered supplier | <ol style="list-style-type: none"> 1. Consolidated information rate wise is to be furnished. 2. Since supplies are received from unregistered suppliers, GSTIN is not a mandatory field in this Table. 3. Tax is auto computed if the place of |

Handbook on Returns and Payments under GST

| Table Reference | Description | Remarks, if any |
|------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <p>supply, taxable value and rate applicable are entered.</p> <p>Note: There is no option of categorising the supplies as applicable to reverse charge or not. Since the tax is auto computed under this category, it is suggested to input only those inward supplies received from unregistered suppliers covered under reverse charge.</p> |
| 4D. | Import of service | <ol style="list-style-type: none"> 1. Consolidated information rate wise is to be furnished. 2. Since supplies are received from unregistered suppliers, GSTIN is not a mandatory field in this Table. 3. Tax is auto computed if the place of supply, taxable value and rate applicable are entered. |
| 5 | Summary of self-assessed liability as per Form GST CMP-08 | <p>Taxable value, tax paid details and interest thereon of the following as filed in quarterly filing of Form CMP-08 gets auto populated in this Table:</p> <ol style="list-style-type: none"> 1. outward supplies (including exempt supplies), 2. inward supplies attracting reverse charge, 3. inward supplies arising out of import of service <p>Note:</p> <ul style="list-style-type: none"> - outward supplies carried over from CMP-08 includes even exempt supplies. - inward supplies attracting reverse charge and import of service is a combined number in CMP-08. Hence, when the figures are auto-populated in Form GSTR-4 from Form CMP-08, breakdown would not be available. Hence, upon introduction of GSTR-4, such breakdown would be done away with, or manual entry would be required. |
| 6. | Tax rate wise details of outward supplies and inward | Rate wise details of outward supplies and inward supplies attracting reverse charge is |

| Table Reference | Description | Remarks, if any |
|------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | supplies attracting reverse charge during the year | manually entered. Tax liability thereon is auto computed by the Portal using (Rate x Taxable value) logic. |
| 7 | TDS / TCS credit received | If there has been a tax deduction made under Section 51 of the Act / if the e-commerce operator has made a tax collection at source under Section 52 of the Act – the credit of the same gets auto populated in this Table. |
| 8 | Tax, interest, late fee payable and paid | Balance amount of tax payable (major head wise) is computed by comparing the following auto-populated values: <ol style="list-style-type: none"> 1. Amount of tax payable (as per Table 6) 2. Actual amount paid through Form CMP-08 (as per Table 5) Along with the tax payable, if there are Interest and late fee payable – the same also gets reflected |
| 9 | Refund claimed from electronic cash ledger | If there are any refunds due to the taxpayer, which may be tax / interest /penalty /fee, etc. – the same needs to be reflected under this Table. Additionally, the bank account details for crediting the refund due should be mentioned under this Table. |

6.4 Form GST CMP-08: Statement for payment of self-assessed tax by taxpayers covered under Section 10 of CGST Act

Form GST CMP-08 is an abridged form for payment of self-assessed tax liabilities of a quarter by a composition taxpayer.

Relevant Section and Rules: Sections 10 and 39 of the Act and Rule 62 of the Rules.

Applicability: Every person who has opted for composition scheme under Section 10 of the Act is required to furnish GST CMP-08. Even if there is no business activity, every person registered under composition scheme is required to file this form for the quarter. Once filed, Form GST CMP-08 cannot be revised. However, if there is no business activity, applicability of filing NIL Form CMP-08 through Short Messaging Service (SMS) can be verified.

NIL FORM GST CMP-08:

Through Short Messaging Service (SMS): All returns under goods and services tax are to be filed by logging on to gst.gov.in. However, newly introduced Rule 67A of the Rules, effective from 1st July 2020, states that if the registered person wants to file a NIL return, it will be considered as being submitted, provided a Short Messaging Service (SMS) is sent from the registered mobile number and further validating the transaction through a One-time password.

When can Nil return be filed?

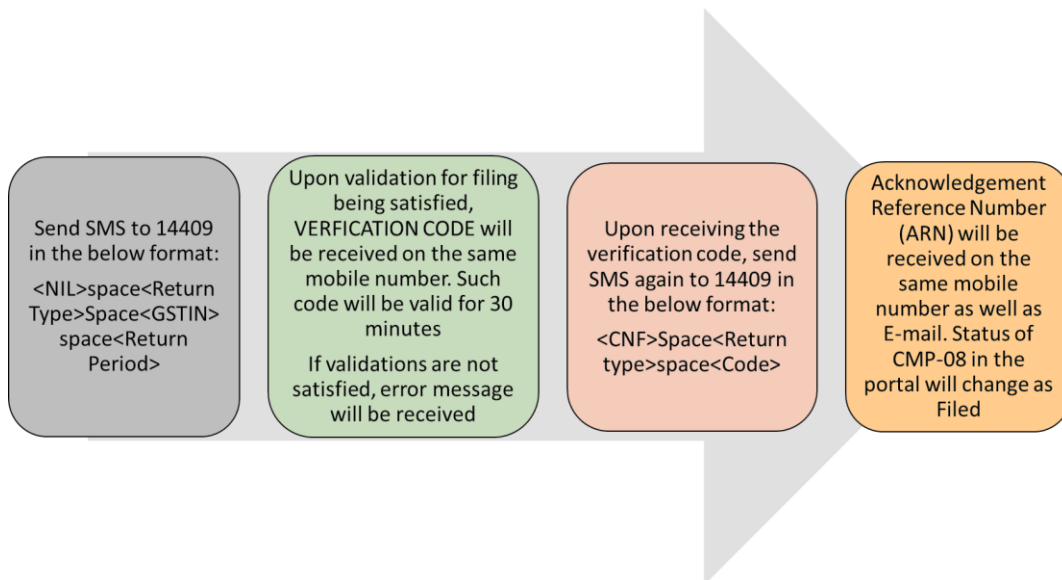
'Nil' return may be filed by a taxpayer for a particular tax period, where such taxpayer, does not have any of the following:

- (i) Outward supply
- (ii) Supplies on which reverse charge liability is applicable
- (iii) Amendments to supplies declared in earlier returns
- (iv) Credit notes / debit notes
- (v) Amendment of credit notes / debit notes declared in earlier returns
- (vi) Advances received for services
- (vii) Adjustment of advances received for services

Pre-requisites to file Form CMP-08 through SMS: Any taxpayer who wishes to file Nil Form CMP-08 through SMS should fulfill all the following conditions:

- The taxpayer must be registered as a composition taxpayer and must have a valid GSTIN.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There must not be any data in the saved stage, in the online version of Form CMP-08, on the GST Portal.

Steps to be followed to file CMP-08 through SMS has been described by way of the below chart:



Points to remember while filing Form CMP-08 through SMS:

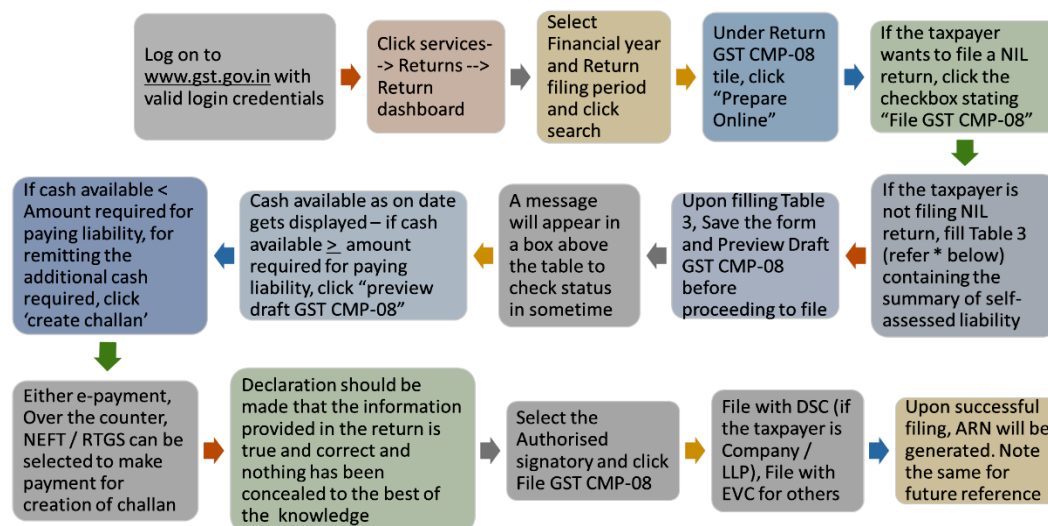
1. Only authorised representatives for a particular GSTIN, with unique mobile number, are allowed to file Nil return in Form CMP-08 through SMS.
2. If there are more than one Authorized Signatories registered on the GST Portal with the same number, then following steps are to be followed:
 - a. Non-core amendment process for updating unique mobile number for every authorised signatory for a particular GSTIN should be made.
 - b. Upon the amendment being effective the authorised signatory will be able to file Nil CMP-08 return through SMS from his registered mobile number.
3. In case, incorrect Verification Code is provided for more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing through SMS. However, filing through GST Portal will continue to be available through online mode even during those 24 hours.
4. For a particular tax period, CMP-08 can be filed only on or after 1st of the following month of the tax period. Otherwise, an error message will be received.
5. For a new taxpayer also, User ID has to be activated on the GST Portal, before attempting to file Nil Form CMP-08 through SMS.
6. If a taxpayer has changed the authorized signatory, then reactivation of the User ID on GST Portal is required, before filing Nil Form CMP-08 through SMS.

Due date: The due date for furnishing Form GST CMP-08 is 18th of the month following the quarter for which the return is filed, and the said form is effective from FY 2019-20. The first quarter for which the form would be applicable is April 2019 to June 2019.

Handbook on Returns and Payments under GST

No late fee is payable in case CMP-08 is not filed within the due date.

Procedure for filing Form GST CMP-08



Special points for consideration: Following are some of the special points for consideration:

1. Form GST CMP-08 should have been filed for all previous quarter(s), to be able to file the form for the applicable quarter.
2. There is no offline tool for preparing the Form. It can be prepared only online.
3. Liabilities if any in Form GST CMP-08 can be paid only in cash and not through Input tax credit, since composition taxpayer cannot claim Input tax credit.

* Table 3 of GST CMP-08 contains a summary of self-assessed liability along with the value of the outward supplies and inward supplies. Such outward and inward supplies are reflected, net of advances, credit and debit notes, and other adjustments due to amendments.

Value of outward supplies entered in this Table should include even the exempt supplies.

6.5 Form GSTR-5 : Return for Non-Resident Taxable Person

Relevant Sections: Sections 27 and 39 of the Act, Rule 63 of the Rules

Applicability: Non-resident taxable persons (NRTP) is defined under Section 2(77) of the Act. A person would be regarded as a non-resident taxable person if he undertakes the supply of goods or services or both:

1. Occasionally and not on a regular basis;
2. Either as principal or agent or in any other capacity;
3. In the taxable territory (i.e., India), he has no fixed place of business or residence.

Only those persons who undertake transactions occasionally are covered; however, the law does not define the term 'occasionally'. Due to the applicability of a higher rate of withholding under Income-tax Act on remittances made from India, non-residents who have no active business presence in India are also found to have secured PAN numbers and for this purpose, have designated representative with an address being either admitted premises of operations or simply for correspondence. Care must be taken to determine whether such designated representative and address would be 'fixed place of business'.

First Proviso to Section 25 of the Act requires such persons to apply for registration at least 5 days prior to commencement of business. The registration for such persons is not valid in perpetuity, but only for a period of 90 days or the period specified in the application for registration, whichever is earlier. Also given their transient nature, they are mandated to pay estimated advance tax liability at the time of taking registration. The registration can be extended, with an application and an additional advance tax, for a maximum period of succeeding 90 days.

The input tax credit shall not be available in respect of goods or services, or both received by a non-resident taxable person except on goods imported by him. On the other hand, the taxes paid by a non-resident taxable person shall be available as credit to the respective recipients to whom tax invoice is issued.

Non-resident taxable persons are liable to pay tax on Reverse Charge for transactions specified under Section 9(3) and 9(4) of the Act. It is a double whammy that tax needs to be discharged, but the resultant credit is not available either to the supplier or the recipient. The reason being the supplier is usually unregistered in such case and the recipient being the Non-resident person is not eligible for any input tax credit for any transaction except imports.

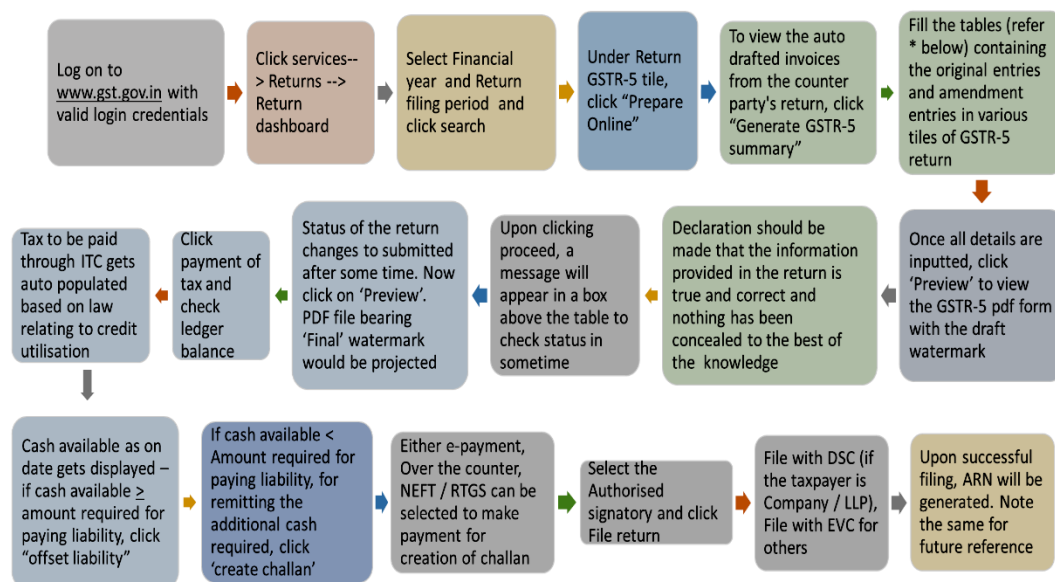
Due date: The due date for furnishing Form GSTR-5 shall be the earlier of:

20th of the following month, or

7 days after the last day of the validity period of registration

Procedure for filing: There is no offline tool for Form GSTR-5. The only option is to prepare it online.

Handbook on Returns and Payments under GST



* Various tables of Form GSTR-5 are as follows:

| Table reference | Description | Remarks |
|-----------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Inputs/capital goods received from overseas (Import of goods) | Details of inputs and capital goods received from overseas is to be furnished. Upon entering the Port code, Bill of entry number, date and value, taxable value against the applicable rate – tax values are auto-populated. Select 'Eligibility for ITC' from the dropdown, Amount of ITC available gets auto populated. |
| 4 | Amendment in details furnished in any earlier return | This Table is provided to add details of amendments to the import of goods, which were declared in returns of earlier tax period. Upon entering the originally provided port code and bill of entry number along with financial year, an amendment to that bill of entry will be facilitated. Differential ITC (positive/negative) will get computed based on the amendment. |
| 5 | Taxable outward supplies made to registered persons (including UIN holders) | Details of taxable outward supplies made to <i>registered persons, including UIN holders</i> are to be furnished. Receiver's name and GSTIN /UIN, Invoice number, date and value, place of supply, supply type are to |

Returns under GST

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | be provided. Upon inputting the taxable value against the respective rates – tax values get auto-populated. |
| 6 | Taxable outward inter-state supplies made to unregistered persons whose invoice value is more than Rs 2.5 Lakhs | Details of Inter-State outward supplies where invoice value is more than Rs 2.5 Lakhs – invoice level detailing is to be furnished. |
| 7A, 7B | Taxable supplies (net of debit notes and credit notes) to unregistered persons – other than the supplies mentioned in Table 6 above | For the following outward supplies State wise, rate wise details are to be furnished: (i) Inter-State outward supplies where invoice value is not more than Rs 2.5 Lakhs (ii) Intra-State outward supplies |
| 8A | Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 – if the invoice details furnished earlier were incorrect | (i) Details of amendments to outward supplies to registered persons (including UIN holders) are to be furnished. Upon referencing the financial year and original invoice number amendment of the invoice is facilitated (ii) Details of amendments to inter-State outward supplies to unregistered persons, whose invoice value is more than Rs 2.5 Lakhs are to be furnished. Upon referencing the financial year and original invoice number – amendment of invoice is facilitated |
| 8B | Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 – Debit notes / credit notes (original) | (i) Details of credit / debit notes issued during the tax period to registered persons. This field will contain the receiver's GSTIN/UIN, original invoice details, debit note / credit note details (ii) Details of credit / debit notes issued during the tax period to unregistered persons and such note pertain to inter-State supply with invoice value more than Rs 2.5 Lakhs. This field will contain the original invoice details, debit note / credit note details. |
| 8C | Amendments to taxable outward supply details furnished in returns for | (i) Details of amendments to credit / debit notes issued to Registered persons in the earlier tax period. Referring to the financial year and |

Handbook on Returns and Payments under GST

| Table reference | Description | Remarks |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | earlier tax periods in Table 5 and 6 – Debit notes / credit notes (amendment of debit notes/ credit notes furnished in the earlier tax periods) | original debit note / credit note number, this field will facilitate the amendment of the debit note/ credit note. (ii) Details of amendments to credit / debit notes issued to unregistered persons (in case of inter-state supplies where the original value is more than Rs 2.5 Lakhs) in the earlier tax period. Referring to the financial year and original debit note / credit note number, this field will facilitate the amendment of the debit note/ credit note |
| 9 | Amendments to taxable outward supply to unregistered persons furnished in returns for earlier tax periods in Table 7 | Details of amendments pertaining to following outward supplies made to unregistered persons are to be furnished: (i) Inter-State supplies, where invoice value is not exceeding Rs 2.5 Lakhs (ii) Intra-State supplies Upon referencing the financial year, month, place of supply and applicable rate – amendment is facilitated. |
| 10 | Total tax liability (including reverse charge liability, if any) | Tax liability arising on account of the following needs to be furnished: A. outward supply B. differential ITC being negative in Table 4 C. inward supplies liable to reverse charge |

Special points for consideration

1. Upon clicking the 'Submit' button, all the invoices uploaded in Form GSTR-5 for the tax period will be frozen. No further upload is possible for that month.
2. A refund from Electronic Cash Ledger can be claimed in the last return only. And such last return will be decided after considering the extended period of registration.
3. A refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register has zero liability across all major and minor heads.
4. The non-resident taxable person has to file his returns with diligence; since in the event of further liability, the same has to be paid with interest and penalty during the assessment of the return. In practice, it has been observed that the option for voluntary payment through Form GST DRC 03 is made available in the portal.

6.6 Form GSTR-5A: Details of Supplies of Online Information and Database Access or retrieval services by a person located outside India to non-taxable online recipient in India

Relevant Sections: Section 14 of IGST Act, 2017; Section 39(5) of the Act and Rule 64 of the Rules.

Applicability: The supplier of Online Information and Database Access or Retrieval (OIDAR) services would be liable to pay integrated tax and file returns in GSTR-5A, every month if all the following conditions are satisfied.

Such OIDAR services should be:

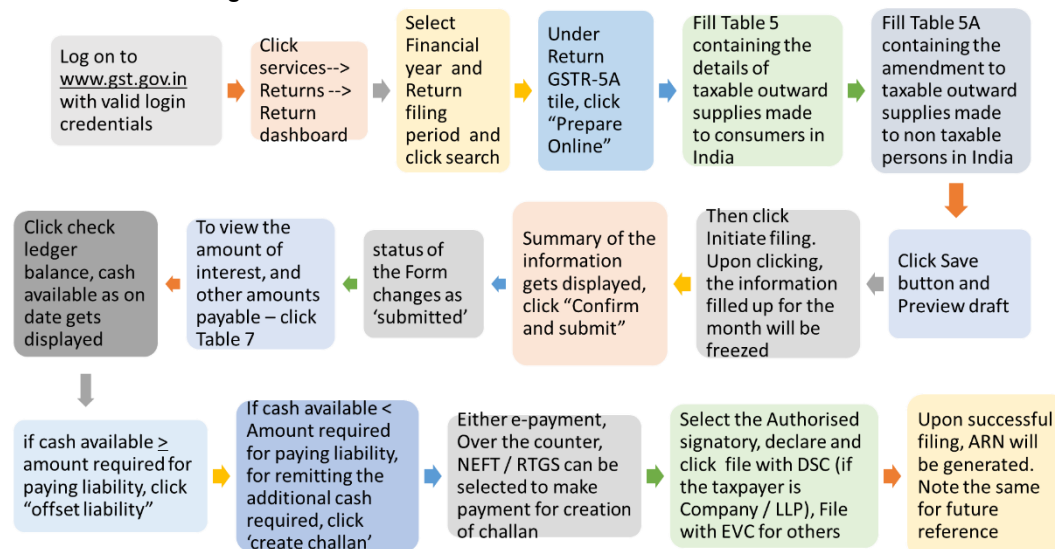
1. Supplied by a person in non-taxable territory;
2. To an unregistered person (it may be Government / local authority / governmental authority / Individual / any other person);
3. Provided in relation to any purpose other than commerce, industry or any other business or profession, located in the taxable territory.

Such services are almost impossible to perform in the absence of information technology. Such services are generally delivered through the IT network. It is generally automated and minimum physical intervention is involved. To be more relatable, examples of OIDAR service providers are as follows.

| <i>Description of OIDAR Services</i> | <i>Examples</i> |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| Advertising on the internet | Facebook |
| Providing cloud services | GoDaddy |
| Providing e-books | Kindle |
| Providing e-music | Saavn |
| Providing e-movie | Amazon Prime, Netflix |
| Providing data or information, retrievable or otherwise, to any person in electronic form through a computer network; | Taxmann; taxindiaonline |
| Online supplies of digital content | Automated distance learning (udemy, unacademy) |
| Digital data storage | Google drive, onedrive, dropbox |
| Online gaming | Zubat, playstore games with payments |

Due date: As per Section 39(5) of the Act read with Rule 64 of the Rules, such OIDAR service providers shall file return in GSTR-5A on or before the 20th of the following month.

Procedure for filing



Special points for consideration:

- Form GSTR-5A needs to be filed even if there is no transaction (Nil Return) during the tax period.
- Disclosure of Interest/ Penalty will have to be made State wise in accordance with the Place of supply.
- Liabilities, if any, in Form GSTR-5A can be paid only in cash and not through Input tax credit. It would be interesting to note that such a restriction of not being able to claim input tax credit by a OIDAR service provider has been imposed by the Form, but is not existing in the Act.

6.7 Form GSTR-6 : Return for Input Service Distributor

Relevant Sections: Sections 20 and 39 of the Act; Rule 65 of the Rules.

Applicability: All those persons who are registered as Input service distributors (ISD) are required to file return in Form GSTR-6.

As per sub-section (61) of section 2 of the Act, ISD is an office of the supplier of goods or services or both where:

- (i) a document (like invoice) of services attributable to other locations/registration having the same PAN are received; and
- (ii) the corresponding credit should be transferred to such locations/registration having the same PAN, since the services relate to other locations.

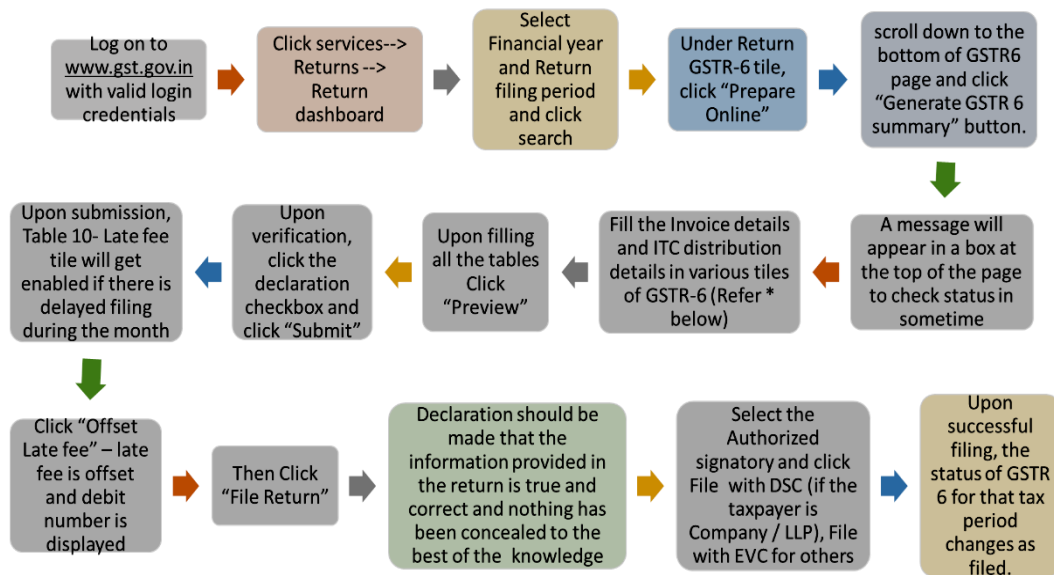
One cannot use ISD registration if there is a liability to pay tax. It can only receive input tax credits on invoices related to input services and distribute such credits in the manner specified in Section 20 of the Act and Rule 65 of the Rules.

Due date: ISD will have to furnish the details of tax invoices on which credit has been received and tax invoices on which credit has been issued in Form GSTR-6 by 13th of the following month.

GSTR-6 once filed cannot be revised. A 'Nil' return must be filed in case of no ITC being available for distribution or no ITC is being distributed during the month.

Procedure for filing: Form GSTR-6 can be either prepared online or can be prepared offline using excel based utility, which is available for download in gst.gov.in under the following path:

Downloads --> offline tool --> Return offline tool



* Various Tables in GSTR-6:

Invoice details

| Table Reference | Description | Remarks |
|-----------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Input tax credit received for distribution | Input tax credit for distribution shall be available only against such inward supplies wherein the place of supply is the same as the State where the ISD is registered. Both inter-State as well as intra-State inward supplies are part of this Table and are to be entered with invoice level details. |
| 6A | Amendment to information furnished in earlier returns in Table 3, if such information was incorrect. | Upon giving the original invoice details, amendment of information furnished in earlier returns will be facilitated. |

Handbook on Returns and Payments under GST

| Table Reference | Description | Remarks |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 6B | Debit notes/ credit notes are received pertaining to invoices furnished in Table 3 of the earlier returns. | The original invoices details along with the details of the debit note / credit note issued during the month are to be furnished in this Table. |
| 6C | Amendment required to debit notes/ credit notes issued during the earlier periods which was part of Table 3 of the earlier returns. | Furnish the original debit note / credit note details and click "Amend Document" to input the revised details. |

ITC distribution

| | | |
|-----|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | Total ITC available for distribution for the tax period | Click 'Calculate ITC' button – based on the numbers entered in Tables 3, 6A and 6C, the values in Table 4 gets auto-populated. |
| 5,8 | Distribution of ITC received in Table 4 and 6B | <p>Upon selection of eligibility of ITC, select the Unit type to whom the ITC distribution is being made:</p> <p>In case of distribution of ITC is made using:</p> <p>1. ISD invoice: Enter GSTIN of recipient (if distributed to registered recipient), ISD invoice number, invoice date and amount of IGST/CGST and SGST/UTGST being distributed.</p> <p>2. ISD credit note: Enter GSTIN of the recipient (if distributed to registered recipient), ISD credit note number, ISD Credit note date, original ISD invoice number, amount of IGST/CGST and SGST/UTGST being distributed.</p> |
| 9 | Redistribution of ITC distributed in earlier returns | <p>If ITC was earlier distributed to a wrong recipient and taxpayer wants to redistribute the ITC – redistribution can be done in this Table.</p> <p>Enter the original ISD invoice number/credit note that needs amendment – enter the revised distribution amount.</p> |

Special points for consideration

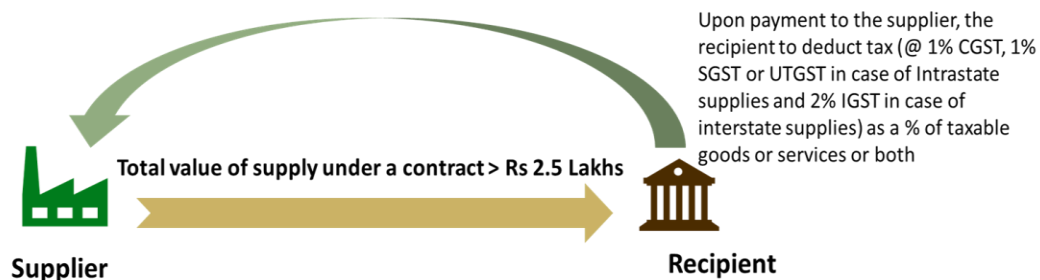
1. Form GSTR-6 needs to be filed even if the counterparties have not filed their respective Form GSTR-1 or Form GSTR-5.
2. It is pertinent to note both eligible and ineligible ITC needs to be distributed to the recipients.
3. Form GSTR-6A will get auto-populated based on the details uploaded by the counterparty supplier in Form GSTR-1. Such form though available just for viewing, can be used as a comparison for inputting the invoice details of Form GSTR-6.

The restrictions contained in Rule 36(4) of the Rules with respect to granting of ITC of only such amount as uploaded by the supplier, will be applicable even to ISD as a recipient.

6.8 Form GSTR-7: Return for Tax Deducted at Source

Relevant Sections: Sections 39 and 51 of the Act and Rule 66 of the Rules.

Applicability: Form GSTR-7 is required to be filed by all persons who are liable to deduct tax under Section 51 of the Act.



Exception:

No TDS is applicable if:
Location of supplier and Place of Supply is in a State or Union Territory which is different from the State or Union territory of registration of the recipient

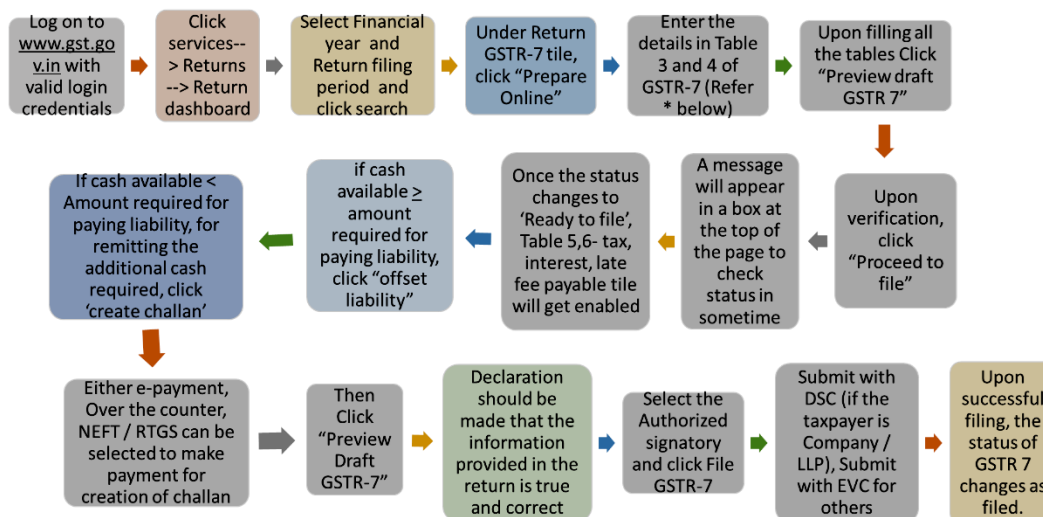
1. Department or establishment of Central Govt./ State Govt.
2. Local Authority
3. Government Agencies
4. Such persons / category of persons notified:
 - a. Authority / board/any other body
 - i. set up by an act or parliament or a State legislature, or
 - ii. Established by any Government
 - iii. with 51% or more participation by way of equity or control, to carry out any function
 - b. society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860
 - c. Public Sector Undertakings

Due date: Every person who is liable to deduct tax under Section 51 of the Act is required to furnish return in Form GSTR-7 on or before 10th of the following month.

It is not mandatory to file NIL return, if no tax is deducted during a particular tax period.

Handbook on Returns and Payments under GST

Procedure for filing



* Tables 3 and 4 of GSTR-7

| Table Reference | Description | Remarks |
|-----------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Details of tax deducted at source | GSTIN of the deductee, amount paid to the deductee on which tax has been deducted and TDS thereon would be furnished in this Table. Based on the State code in GSTIN, nature of supply would be determined, and columns of IGST or SGST/UTGST and CGST would appear. |
| 4 | Amendments to TDS details in respect of any earlier tax period | <ul style="list-style-type: none"> - Details of TDS in respect of any earlier tax period can be amended (in "uploaded by deductor" tab), - TDS details rejected by deductee can be modified (in "rejected by deductee" tab). |

Special points for consideration

1. Against every deductee's GSTIN, consolidated entry needs to be entered. No invoice level detailing is required.
2. TDS liability should be discharged through Electronic Cash Ledger only at the time of filing return.
3. The deductee can accept/ reject the TDS details auto populated to TDS credit received table of his/her return. Taking action by deductee is mandatory for crediting the amount of TDS to cash ledger.

Hence it is important to note that the deductor will not be able to make amendments if the deductee has already accepted the original entry of the deductor.

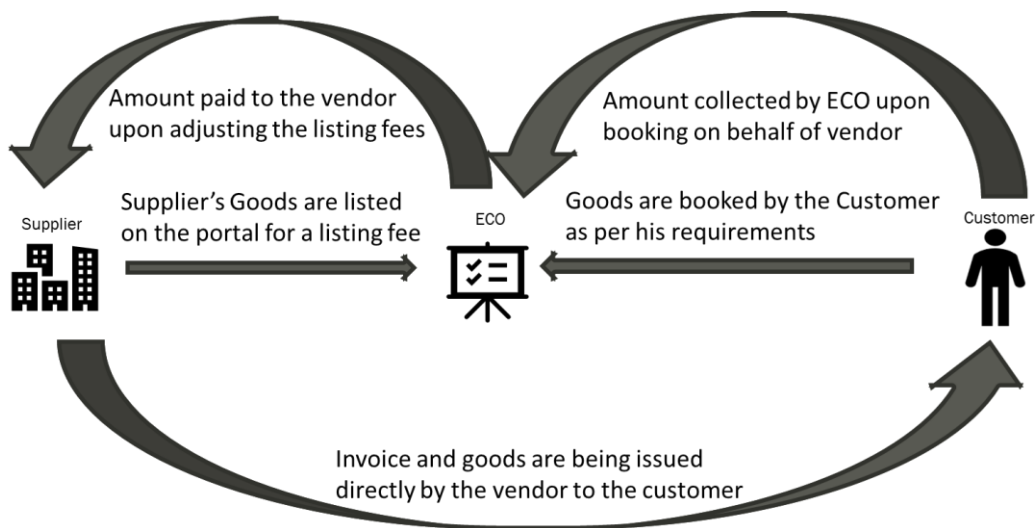
4. If the deductee rejects the TDS credit entries, the relevant details will be required to be amended by the deductor in Form GSTR-7 of next tax period. Post correction of such details in Form GSTR-7, the data will automatically flow to concerned GSTIN (supplier) for accepting or rejecting it. This process will be repeated until TDS details are accepted by counterparty.
5. Refund from electronic cash ledger can be claimed by the supplier only when all the TDS liability for that tax period have been discharged.

6.9 Form GSTR-8: Statement for Tax Collection at Source

Relevant Sections : Section 52 of the Act and Rule 67 of the Rules

Applicability : As per Section 52 of the Act, every electronic commerce operator, is liable to collect tax at source tax (@ 0.5% CGST, 0.5% SGST or UTGST in case of Intra-State supplies and 1% IGST in case of inter-State supplies) as a percentage of net value of taxable goods or services or both, when all the following conditions are satisfied.

1. There is a supplier who is supplying through e-commerce operator
2. Electronic commerce operator is not acting as an agent of the supplier
3. Consideration in respect of such supplies are received by the e-commerce operator from the final customer.



Net taxable supplies on which TCS is required to be computed is the difference between following (1) and (2):

- (1) Aggregate value of taxable supplies of goods / services/ both, other than those services notified u/s 9(5) made during the month.

Handbook on Returns and Payments under GST

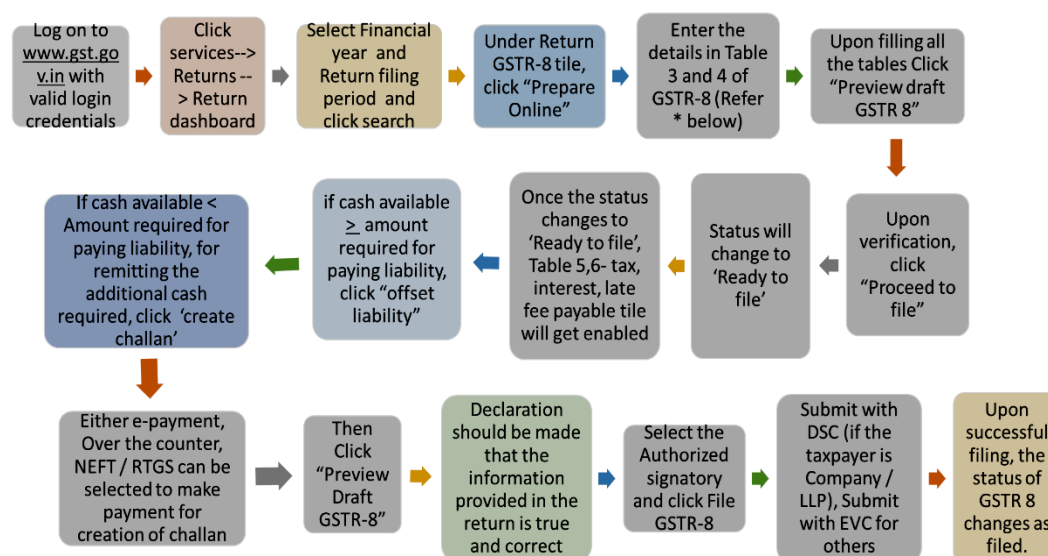
- (2) Aggregate value of taxable supplies returned to suppliers during the month. Billing basis and not collection basis.

All such e-commerce operators who are liable to collect tax at source are required to file GSTR-8.

Due date: Every e-commerce operator who is liable to collect tax under Section 52 of the Act is required to furnish return in Form GSTR-8 on or before 10th of the following month.

It is not mandatory to file NIL return, if no tax is collected at source during a particular tax period.

Procedure for filing



*Tables 3 and 4 of GSTR 8

| Table Reference | Description | Remarks |
|-----------------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Details of supplies attracting TCS | Supplier wise following details needs to be disclosed: <ol style="list-style-type: none"> GSTIN of the supplier Gross value of supplies made (with a breakdown of supplies made to registered persons and unregistered persons separately) Value of supplies returned (with a breakdown of supplies made to registered persons and unregistered persons separately) |

| <i>Table Reference</i> | <i>Description</i> | <i>Remarks</i> |
|------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | 4. Amount of tax collected at source |
| 4 | Amendments to details of supplies attracting TCS | <ul style="list-style-type: none"> - Details of TCS in respect of any earlier tax period can be amended (in "Uploaded by e-commerce operator" tab), - TCS details rejected by supplier can be modified (in "Rejected by Supplier" tab). |

Special points for consideration

1. Against every supplier's GSTIN, consolidated entry needs to be made. No invoice level detailing is required.
2. TCS liability should be discharged through Electronic Cash Ledger only at the time of filing return.
3. The supplier can accept/ reject the TCS details auto populated to TCS credit received table of his/her return. Taking action by supplier is mandatory for crediting the amount of TCS to his cash ledger.

Hence it is important to note that the e-commerce operator will not be able to make amendments if the supplier has already accepted the original entry of the e-commerce operator.

4. If the supplier rejects the TCS credit entries, the relevant details will be required to be amended by the e-commerce operator in Form GSTR-8 of the next tax period. Post correction of such details in Form GSTR-8, the data will automatically flow to concerned GSTIN (e-commerce operator) for accepting or rejecting it. This process will be repeated until TCS details are accepted by counterparty.
5. Refund from electronic cash ledger can be claimed by the e-commerce operator only when the entire TCS liability for that tax period has been discharged.

6.10 Form GSTR-9: Annual Return

Relevant Sections: Section 44 of the Act and Rule 80 of the Rules.

Applicability: Every registered person, other than the following

- an Input Service Distributor,
- a person paying tax under section 51 or section 52,
- a casual taxable person
- a non-resident taxable person
- any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of

Handbook on Returns and Payments under GST

India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

shall furnish an annual return in Form GSTR-9 on or before the thirty-first day of December following the end of such financial year through the common portal. Further, the section also empowered the Commissioner, on the recommendations of the Council, by notification, to exempt any class of registered persons from filing annual returns under this section. Accordingly, the Commissioner, vide various notifications had exempted the registered person, whose **aggregate turnover in the financial year is up to two crore rupees**, from filing the requirement of annual return for the financial year 2017-18, 2018-19, 2019-20, 2020-21 & 2021-22.

One of the important pre-requisites of Form GSTR-9 is that all Forms GSTR-1 and GSTR-3B applicable for that particular Financial year need to be filed, without which filing of Form GSTR-9 is not possible.

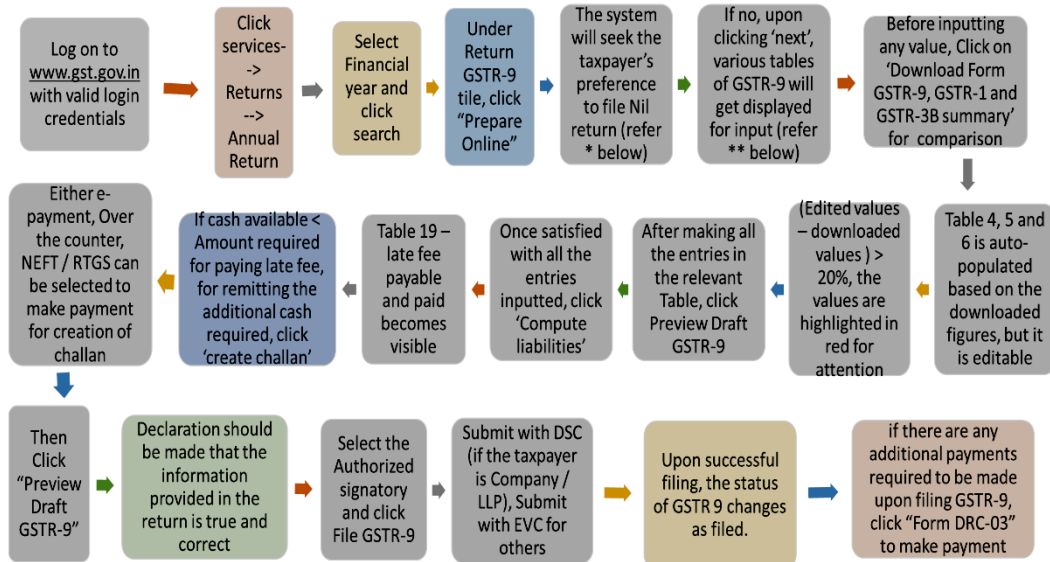
It is important to note that Form GSTR-9 should be furnished for every registered person (i.e., for every GSTIN) separately and not on PAN India basis.

Those small taxpayers whose aggregate turnover during the financial year does not exceed Rs 2 Crores (whether or not covered under composition) can opt not to file annual return for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22.

Due date: Every registered person as stated above, is liable to file Form GSTR-9 on or before 31st December following the end of such financial year. However as on date, further to multiple extensions, following are the notified due dates for FY 2017-18, 2018-19, 2019-20, 2020-21 & FY 2021-22.

| Financial Year | Due date |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FY 2017-18 | 5th February 2020 (in case of Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh) 7th February 2020 (in case of Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, and Other Territory) |
| FY 2018-19 | 31st December 2020 |
| FY 2019-20 | 31st March 2021 |
| FY 2020-21 | 28th February, 2022 |
| FY 2021-22 | 31st December, 2022 |

Procedure for filing



* "NIL" Form GSTR-9 can be filed by a registered person only when *all* the following conditions are satisfied:

1. No outward supply has been made during the year;
2. No inward supply of goods / services has been received during the year;
3. There is no liability of any kind during the year;
4. No amount has been claimed as input tax credit during the year
5. No order creating demand has been received during the year;
6. No refund has been claimed during the year

** Various Tables of Form GSTR-9

| Part | Description | Tables covered |
|------|---------------------------------------------------------------------------------------------------------------------------------|--------------------|
| I | Basic details | 1, 2, 3A, 3B |
| II | Details of advances, inward and outward supplies made during the financial year | 4, 5 |
| III | Details of ITC during the financial year | 6, 7, 8 |
| IV | Details of tax paid as declared in returns filed during the financial year | 9 |
| V | Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period | 10, 11, 12, 13, 14 |
| VI | Other information | 15, 16, 17, 18, 19 |

Table 4: Details of advances, inward and outward supplies made during the financial year on which tax is payable

| Table Reference | Description | Remarks | Source table |
|------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| 4A. | Supplies made to unregistered persons (B2C) | <ol style="list-style-type: none"> 1. Aggregate value of supplies made to consumers and unregistered persons (B2C supplies) on which tax has been paid shall be declared here. These will include details of supplies made to unregistered persons / consumers through e-commerce operators, if any. 2. Details are to be declared as net of credit notes or debit notes issued during the financial year. 3. If there is an amendment of B2C transaction as B2B, disclose the amount correctly as B2B, even if the amendment is carried out in the subsequent financial year. | Table 5, Table 7, Table 9, Table 10 of Form GSTR-1 |
| 4B. | Supplies made to registered persons (B2B) | <ol style="list-style-type: none"> 1. Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. 2. These will include supplies made through e-commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. 3. <i>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions</i> | Table 4A and Table 4C of Form GSTR-1 |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 4C. | Zero rated supply (export) on payment of tax (except supplies to SEZ) | Aggregate value of exports (except supplies to SEZ) on which tax has been paid shall be declared here. <i>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</i> | Table 6A of Form GSTR-1 |
| 4D. | Supply to SEZ on payment of tax | Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. <i>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</i> | Table 6B of Form GSTR-1 |
| 4E. | Deemed Exports | Aggregate value of supplies which are in the nature of deemed exports on which tax has been paid shall be declared here. <i>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</i> | Table 6C of Form GSTR-1 |
| 4F. | Advances on which tax has | Details of all unadjusted advances i.e., advance received and tax paid, but | Table 11 of Form GSTR-1 |

Handbook on Returns and Payments under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| | been paid but invoice has not been issued (not covered in 4A to 4E above) | invoice not been issued in the current year shall be declared here. | |
| 4G. | Inward supplies on which tax is to be paid on reverse charge basis | <p>1. Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e., by the person filing the annual return) on reverse charge basis.</p> <p>2. This shall include supplies received from registered persons and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services.</p> | Table 3.1(d) of Form GSTR-3B |
| 4H. | SUB-TOTAL | (4A+4B+4C+4D+4E+4F+4G) | - |
| 4I. | Credit notes issued in respect of transactions specified in (B) to (E) above (-) | Aggregate value of credit notes issued in respect of B2B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. | Table 9B of Form GSTR-1 |
| 4J. | Debit notes issued in respect of transactions specified in (B) to (E) above (+) | Aggregate value of debit notes issued in respect of B2B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. | Table 9B of Form GSTR-1 |
| 4K. | Supplies / tax declared through amendments (+) | Details of amendments made to B2B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. | Table 9A & 9C of Form GSTR-1 |
| 4L. | Supplies / tax declared through amendments (-) | | |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|--------------------------------------------------|----------------|---------------------|
| 4M. | SUB-TOTAL | 4J+4K+4L | - |
| 4N. | Supplies and advances on which tax is to be paid | 4H+4M | - |

Table 5: Details of outward supplies made during the financial year on which tax is not payable

| Table Reference | Description | Remarks | Source table |
|------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 5A | Zero rated supply (Export) without payment of tax | Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. <i>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</i> | Table 6A of Form GSTR-1 |
| 5B | Supply to SEZs without payment of tax | Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. <i>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</i> | Table 6B of Form GSTR-1 |

Handbook on Returns and Payments under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 5C. | Supplies on which tax is to be paid by the recipient on reverse charge | <p>Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis.</p> <p><i>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</i></p> | Table 4B of Form GSTR-1 |
| 5D | Exempted | <p>Generally, aggregate value of exempted supplies, Nil rated supplies and non-GST supplies shall be separately disclosed. However, there is an option for FY 2017-18 and FY 2018-19, 2019-20 and 2020-21 to report all these supplies under 'Exempted' category as a consolidated information.</p> <p>For FY 2021-22, Non-GST supply shall be disclosed separately. However, there is an option to report exempt supply and nil-rated supply into exempt supply.</p> <p><i>Also generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions</i></p> | Table 8 of Form GSTR-1 |
| 5E | Nil Rated | | |
| 5F | Non-GST supply (includes 'no supply') | | |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| | | <p>Notes:</p> <p>A. Exempt income should include those transactions which have been prescribed in the exemption notifications e.g interest income, residential accommodation etc.</p> <p>B. Non-GST supply or 'No supply' should include income from dividend, sale of securities, liquidated damages, notice pay recovery, sale of land, Schedule III transactions, etc.</p> <p>C. Book adjustment like depreciation written off, bad debt recovery, advances written off, etc. need not be disclosed here.</p> | |
| 5G | Sub-total | 5A +5B+5C+5D+5E+5F | - |
| 5H | Credit notes issued in respect of transactions specified in (A to F) above (-) | Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. | Table 9B of Form GSTR-1 |
| 5I | Debit notes issued in respect of transactions specified in (A to F) (+) | Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. | Table 9B of Form GSTR-1 |
| 5J | Supplies declared through amendments (+) | Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. | Tables 9A & 9C of Form GSTR-1 |
| 5K | Supplies reduced through amendments (-) | | |
| 5L | SUB-TOTAL | 5H +5I + 5J+ 5K | - |
| 5M | Turnover on which tax is not to be paid | 5G+5L | - |
| 5N | Total Turnover (including advances) | 4N +5M-4G | - |

Table 6: Details of ITC availed during the Financial year

| Table Reference | Description | Remarks | Source table |
|------------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 6A. | Total amount of input tax credit availed through Form GSTR-3B | If the taxpayer has availed credit in excess and it is required to be reversed, it is advisable to carry out the reversal in subsequent Form GSTR-3B as against doing the same through GST DRC-03. The reason being it would lead to cash payment and also the availment of credit can be questioned. | Table 4A of Form GSTR-3B |
| 6B. | Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) | Aggregate value of ITC availed on all inward supplies <i>Includes:</i> Supply of services received from SEZs. <i>Excludes:</i> (1) Supplies on which tax is payable on reverse charge basis (2) ITC which was availed, reversed and then reclaimed in the ITC ledger <i>Note: Generally, total ITC availed is to be classified as ITC on inputs, capital goods and input services. However, for FY 2017-18 and FY 2018-19, there is an option to disclose the entire input tax credit under the 'Input' row only. For FY 2019-20, 2020-21 and 2021-22 Input tax credit related to capital goods shall be disclosed separately. However, there is an option to disclose the remaining amounts of inputs and input services under the 'Input' row only.</i> | Table 4A(5) of Form GSTR-3B |
| 6C. | Inward supplies received from unregistered | Generally aggregate value of ITC availed on all inward supplies received from unregistered persons | Table 4A(3) of Form GSTR-3B |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| | persons liable to reverse charge on which tax is paid and ITC is availed | (other than import of services) and registered persons on which tax is payable on reverse charge basis are to be reported separately. However, for FY 2017-18 and FY 2018-19, 2019-20, 2020-21 & 2021-22 there is an option to report consolidated details in Table 6D only. <i>Note: Generally, total ITC availed is to be classified as ITC on inputs, capital goods and input services. However, for FY 2017-18 and FY 2018-19, there is an option to disclose the entire input tax credit under the 'Input' row only. For FY 2019-20, 2020-21 and 2021-22 Input tax credit related to capital goods shall be disclosed separately. However, there is an option to disclose the remaining amounts of inputs and input services under the 'Input' row only.</i> | |
| 6D. | Inward supplies received from registered persons liable to reverse charge on which tax is paid and ITC is availed | | |
| 6E. | Import of goods (including supplies from SEZ) | Aggregate value of ITC availed on all imports of goods including supplies from SEZ. A control check to be made that the values of Table 6E matches with Table 8H. <i>Note: Generally, total ITC availed is to be classified as ITC on inputs, capital goods and input services. However, for FY 2017-18 and FY 2018-19, there is an option to disclose the entire input tax credit under the 'Input' row only. For FY 2019-20, 2020-21 and 2021-22 Input tax credit related to capital goods shall be disclosed separately. However, there is an option to</i> | Table 4A (1) of Form GSTR-3B |

Handbook on Returns and Payments under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| | | <i>disclose the remaining amounts of inputs and input services under the 'Input' row only.</i> | |
| 6F. | Import of services (excluding inward supplies from SEZ) | Aggregate value of ITC availed on all import of services excluding supplies from SEZ. <i>Note:</i> Total ITC availed is to be classified as ITC on inputs, capital goods and input services. | Table 4A(2) of Form GSTR-3B |
| 6G. | Input tax credit received from ISD | Aggregate value of input tax credit received from input service distributor | Table 4A(4) of Form GSTR-3B |
| 6H. | Amount of ITC reclaimed (other than 6B) | Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here. Should include ITC reclaimed only during the current financial year. | - |
| 6I. | SUB-TOTAL | 6B+6C+6D+6E+6F+6G+6H | - |
| 6J. | Difference | 6I-6A | - |
| 6K | Transition credit through TRAN-1 (including revisions if any) | Details of transition credit received in the electronic credit ledger on filing of Form GST TRAN-1 including revision thereof (whether upwards or downwards), if any shall be declared here. This field shall be auto filled based on the credit availed through Tran 1. However, this field is open for edit. <i>Note:</i> This column should be filled only if the TRAN-1 or revision of TRAN-1 has been made in the financial year in question. | Form GST TRAN-1 |
| 6L | Transition credit through TRAN-2 | Details of transition credit received in the electronic credit ledger after the filing of Form GST TRAN-2 shall be declared here. This field shall be auto filled based on the credit availed | Form GST TRAN-2 |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| | | through Tran 2. However, this field is open for edit. <i>Note:</i> This column should be filled only if the TRAN-2 has been made in the financial year in question. | |
| 6M | Any other ITC availed but not specified above | Details of ITC availed but not covered in any of the heads specified under 6B to 6L above shall be declared here. E.g.: Details of ITC availed through Form ITC-01 and Form ITC-02 in the financial year shall be declared here. | - |
| 6N | SUB-TOTAL | 6K+6L+6M | - |
| 6O | Total ITC availed | 6I +6N | - |

Table 7: Details of ITC Reversed and Ineligible ITC for the financial year

1. Details of input tax credit reversed due to ineligibility or reversals required under rules 37, 39, 42 and 43 of the CGST/SGST Rules, 2017 shall be declared here.
2. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST/SGST Act, 2017 and details of ineligible transition credit claimed through Form GST TRAN-1 or Form GST TRAN-2 and then subsequently reversed.
3. Table 4(B) of Form GSTR-3B may be used for filling up these details. Any ITC reversed through Form GST ITC -03 shall be declared in 7H.

Notes :

- (i) Only those reversals which have not been reclaimed should be disclosed as part of this Table.
- (ii) If Section 17(5) reversal is not included in Table 4A of GSTR-3B, then the same need not be included in this Table also.

For the FY 2017-18 2018-19, 2019-20, 2020-2021 and 2021-22 there is an option to fill the reversal details separately or report the entire amount under Table 7H.

Handbook on Returns and Payments under GST

Table 8: Other ITC related information

| Table Reference | Description | Remarks | Source table |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 8A | ITC as per GSTR-2A | This Table would contain the aggregate of all the input tax credit that have been declared by the corresponding suppliers in their Form GSTR-1. That is, the total credit available for inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) during the relevant financial year would be auto populated here. Note: GSTR-2A as on the end of the Financial year should be considered. If there are incorrect entries, grievance to be raised. For FY 2019-20, 2020-21 and 2021-22 details from Form GSTR-2A generated as on 1 st November 2020 shall be auto populated. | Tables 3 and 5 of GSTR-2A |
| 8B | ITC as per sum total of 6(B) and 6(H) above | 6B +6H | - |
| 8C | ITC on inward supplies (other than imports and inward supplies liable to reverse charge but including services received from SEZs) received during the Financial Year but availed in the next financial year up to specified period. | Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017. Amount reclaimed in the subsequent financial year to be included as part of this Table. | Table 4(A)(5) of Form GSTR-3B |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 8D | Difference | 8A – (8B+8C) | - |
| 8E | ITC available but not availed | The credit which was available and not availed in Form GSTR-3B | Not auto populated, but ensure control check: 8E + 8F = 8D |
| 8F | ITC available but ineligible | Credit not availed in Form GSTR-3B as the same was ineligible shall be declared here | |
| 8G | IGST paid on import of goods (including supplies from SEZ) | Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here. | - |
| 8H | IGST credit availed on import of goods | 6E | - |
| 8I | Difference | 8G-8H | - |
| 8J | ITC available but not availed on import of goods | 8I | |
| 8K | Total ITC to be lapsed in current financial year | 8E +8F+8J | - |

Table 9: Details of tax paid as declared in returns filed during the financial year

Amount of tax paid including cess, interest, late fee, penalty, etc. through cash and through ITC shall be auto-populated based on Table 6.1 of Form GSTR-3B.

The data under this table cannot be edited.

Tables 10, 11, 12 and 13: Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period:

| Table Reference | Description | Remarks | Source table |
|------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 10 | Supplies/tax declared through amendments (+) net of debit notes | Details of additions or amendments to any of the supplies already declared in the returns of the current financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of Form GSTR-1 furnished in the returns of the next financial year till the specified | Tables 9A, 9B, 9C of Form GSTR-1 furnished up to specified period/date of the following financial year. |
| 11 | Supplies/tax reduced through Amendments (net of credit notes) | | |

Handbook on Returns and Payments under GST

| Table Reference | Description | Remarks | Source table |
|-----------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| | | <p>period/date.</p> <p>Notes:</p> <ol style="list-style-type: none"> 1. Credit notes not disclosed in GST returns till the specified period of the following financial year need not be considered. 2. Delinking of date of issuance of debit note from the date of issuance of underlying invoice: section 16(4) has been amended vide the Finance Act 2020 and applicable w.e.f 01.01.2021 and the outcome of amendment is the date of issuance of the debit note (not the date of underlying invoice) shall determine the relevant financial year for the purpose of section 16(4) of the CGST Act. This has been further clarified by the Circular No. 160/16/2021 - GST dated 20.09.2021. 3. RCM of current financial year, discharged in the subsequent FY need not be disclosed here. | |
| 12 | Reversal of ITC availed during previous financial year | <p>Aggregate value of reversal of ITC which was availed in the current financial year but reversed in returns filed up to specified period/date in the following financial year shall be declared here.</p> <p><i>This table has been made optional for FY 2017-18, FY 2018-19 and FY 2019-20, 2020-21 & 2021-22.</i></p> <p>Reversal of TRAN-1 credit, and other reversals are to be included here. All reversals in the subsequent financial year are to be included here.</p> | Table 4B of Form GSTR-3B furnished up to specified period/date of the following financial year. |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| 13 | ITC availed for the previous financial year | Details of ITC for goods or services received in the current financial year but ITC for the same was availed in the returns filed up to specified period/date of the following financial year shall be declared here. <i>This table has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22.</i> | Table 4A of Form GSTR-3B furnished up to specified period/date of following financial year. |

Note: Section 16(4) provides the time limit for taking ITC in respect of invoices or debit notes pertaining to a financial year, section 34(2) provides the time limit for declaration of credit notes and proviso to section 37(3) & 39(9) deals with the rectification of any omission or incorrect particulars in Form GSTR-1 & GSTR-3B. In this connection, the following points are to be considered:

→ Upto FY 2020-21 the above points can be claimed / declared / rectified upto the due date of filing the returns for the month of September of the subsequent financial year or the date of filing the annual return, whichever is earlier.

→ Section 16(4), 34(2), proviso to section 37(3) & 39(9) have been amended by the Finance Act, 2022 and the same has been notified w.e.f. 1st October 2022 vide N.No. 18/2022-Central Tax dated 28.09.2022. The outcome of the amendment is that from FY 2021-22, time limit for claiming ITC, declaration of credit note and rectification of any omission or any incorrect particulars have been extended and can be shown in the returns/ statements furnished upto 30th November of the next financial year, or the date of furnishing the annual return for the said financial year, whichever is earlier. This is also clarified by the CBIC vide press release dated 04.10.2022.

Table 14: Differential tax

| Table Reference | Description | Remarks | Source table |
|------------------------|--------------------------------------------------------------------|----------------|---------------------|
| 14 | Differential tax paid on account of declaration in Table 10 and 11 | 10-11 | - |

Handbook on Returns and Payments under GST

Table 15: Particulars of demands and Refunds

Table 15 has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22.

| Table reference | Description | Remarks | Source |
|------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 15A | Total refund claimed | Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. <i>Should also include shipping bills reported in GST returns, since the same is considered as deemed refund application.</i> | - |
| 15B | Total refund sanctioned | Refund sanctioned means the aggregate value of all refund sanction orders. | - |
| 15C | Total refund rejected | - | - |
| 15D | Total refund pending | Refund pending will be the aggregate amount in all refund applications for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. | - |
| 15E | Total demand of taxes | Aggregate value of demands of taxes for which an order has been issued by the adjudicating authority. | - |
| 15F | Total taxes paid in respect of 15E | Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here | - |
| 15G | Total demands pending out of 15E above | Aggregate value of demands pending recovery out of 15E above shall be declared here. | - |

Table 16: Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis.

Table 16 has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22.

| Table reference | Description | Remarks | Source |
|------------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 16A | Supplies received from composition taxpayers | Aggregate value of supplies received from composition taxpayers shall be declared here. | Table 5 of Form GSTR-3B |
| 16B | Deemed supply under Section 143 | Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. | - |
| 16C | Goods sent on approval basis but not returned | Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within 180 days of such supply shall be declared here. | - |

Table 17: HSN wise summary of outward supplies

Table 17 has been made optional for FY 2017-18, 2018-19, 2019-20 and 2020-21.

1. In the HSN field, enter the applicable provision of reporting HSN or Service Classification Code of the outward supplies ()
2. In enter details of UQC, total quantity, total taxable value, rate of tax (%) - tax will be auto-calculated.
3. Click to add the details related to that particular HSN.
4. If the records are huge, then offline utility may be used from the beginning.

Table 18: HSN wise summary of inward supplies

Table 18 has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22.

1. In the HSN field, enter the applicable provision of reporting HSN or Service Classification Code of the inward supplies.

Handbook on Returns and Payments under GST

2. Then enter details of UQC, total quantity, total taxable value, rate of tax % - tax will be auto-calculated.
3. Click to add the details related to that particular HSN.
4. If the records are huge, then offline utility may be used from the beginning.

Notes: It is to be noted that the summary details are required to be declared only for those inward supplies which in value independently account for 10% or more of the total value of inward supplies.

General approach to be adopted before filing the Annual return

1. The starting point for reconciliation should be comparison of supplies as per Form GSTR-3B and supplies as per the Financial Statements.
2. If supply as per Financial Statement > Supply as per Form GSTR-3B, and if the difference had not been reported in Form GSTR-3B furnished up to specified period/date of the subsequent financial year, the differential amount of supply should be disclosed in Part II of Form GSTR-9.
3. If supply as per Financial Statement > Supply as per Form GSTR-3B, and if the difference had been reported in Form GSTR-3B furnished up to specified period/date of the subsequent financial year, the differential amount of supply should be disclosed in Part V of Form GSTR-9.
4. If supply as per Financial Statement < Supply as per Form GSTR-3B, then supply as per Financial Statement is to be considered and it will lead to excess tax becoming payable. The same will have to be discharged through DRC-03.
5. No amendment to GSTR-9 is permitted once filed.
6. Registered person cannot claim any credit of the Credit Note missed in Form GSTR-1 as well as in the Form GSTR-3B.
7. Registered person cannot claim any ITC if not taken in the Form GSTR-3B. However, if there any additional liability not reported in Form GSTR-3B, the same shall be reported in GSTR-9.

6.11 Form GSTR-9A: Annual Return for Composition taxpayer

GSTR-9A is the annual return for composition taxpayer.

Relevant Section and Rules: Sections 10 and 44 of the Act and Rule 80 of the Rules.

Applicability: Every person who has opted for composition scheme under Section 10 of the Act is required to furnish annual return in Form GSTR-9A. Even if there is no business activity, every person registered under composition scheme is required to file this form every year. Once filed, the Form cannot be revised.

Returns under GST

All GSTR-4 returns for the financial year should be filed, to be able to file Form GSTR-9A. Effective from FY 2019-20, the requirement to file GSTR-4 has been made annual from quarterly filing.

Due date: Every composition dealer as stated above, is liable to file Form GSTR-9A on or before 31st December following the end of such financial year. However as on date, further to multiple extensions, following were the notified due dates for FY 2017-18 and FY 2018-19.

| <i>Financial Year</i> | <i>Due date</i> |
|-----------------------|--------------------------------|
| FY 2017-18 | 31 st January 2020 |
| FY 2018-19 | 31 st December 2020 |

Waiver for FY 2017-18 and FY 2018-19: It is worth recalling that Central Tax *Notification No. 46/2017 dated 9th October 2019*, has notified a special procedure with respect to, those registered persons whose aggregate turnover in a financial year does not exceed Rs 2 Crores and who have not furnished the annual return under Section 44(1) of the Act read with Rule 80 of Rules.

Such persons shall have an option to furnish the annual return for FY 2017-18 and FY 2018-19.

It has been provided that if the return is not filed within the due date, it shall be deemed that the return has been furnished before the due date.

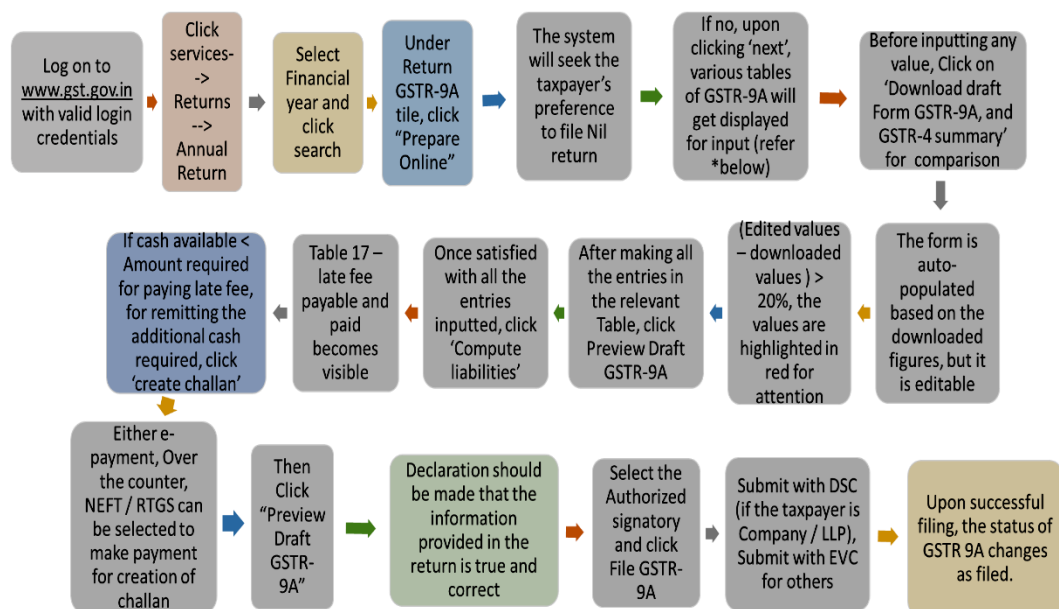
Based on the deeming provision, the following questions may arise:

- Will GST authorities consider GSTR-9A on the basis of the auto populated data appearing from GSTR-4 and assume it to be final and accept the same accordingly?
- If the answer to the above question is yes, will taxpayers get an opportunity to rectify the error(s), if any, that might have occurred at the time of filing of GSTR-4?

Not much clarity has been obtained on the above questions. We will have to wait for the time to come to know the answers.

Procedure for filing: The following flowchart explains the procedure for those who opt to file the annual returns:

Handbook on Returns and Payments under GST



* Various tables of Form GSTR-9A

Table 6: Details of outward supplies made during the Financial Year

| Table Reference | Description | Remarks | Source table |
|-----------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| 6A. | Taxable | Rate wise, aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. | Table 6 and Table 7 of Form GSTR-4 |
| 6B. | Exempted; Nil rated | Aggregate value of exempted, nil rated, and non-GST supplies shall be declared here. | - |
| 6C. | Total | 6A + 6B | - |

Table 7: Details of Inward supplies on which tax is payable on Reverse charge basis (net of debit / credit notes) for the financial year

| Table Reference | Description | Remarks | Source table |
|-----------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 7A | Inward supplies liable to reverse charge received from registered persons | Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here | Table 4B, Table 5 and Table 8A of Form GSTR-4 |

Returns under GST

| Table Reference | Description | Remarks | Source table |
|------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 7B. | Inward supplies liable to reverse charge received from unregistered persons | Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. | Table 4C, Table 5 and Table 8A of Form GSTR-4 |
| 7C. | Import of services | Aggregate value of all services imported during the financial year shall be declared here | Table 4D and Table 5 of Form GSTR-4 |
| 7D | Net tax payable on (A), (B) and (C) above | 7A + 7B + 7C | - |

Table 8: Details of other inward supplies for the financial year

| Table Reference | Description | Remarks | Source table |
|------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 8A | Inward supplies from registered persons (other than 7A) | Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. | Table 4A and Table 5 of Form GSTR-4 |
| 8B. | Import of goods | Aggregate value of all goods imported during the financial year shall be declared here. | - |

Table 9: Details of tax paid as declared in returns filed during the Financial year.

| Table Reference | Description | Remarks | Source table |
|------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------|
| 9 | Tax paid details as declared in returns filed during the financial year | Aggregate value of all payments made during the financial year shall be declared here. | Table 10 & Table 11 of Form GSTR-4 |

Handbook on Returns and Payments under GST

Table 10, 11, 12 and 13: Details of the Previous Financial Year's transactions reported in the next financial year

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> | <i>Source</i> |
|------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 10 | Supplies / tax (outward) declared through amendments (+) (net of debit notes) | Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 7 (relating to outward supplies) of Form GSTR- 4 furnished up to specified period/date of the current financial year or up to the date of filing of annual return for the previous financial year, whichever is earlier shall be declared here. | Table 7 of Form GSTR-4 |
| 12 | Supplies/ tax (outward) declared through amendments (-) (net of credit notes) | | |
| 11 | Inward supplies liable to reverse charge declared through amendments (+) (net of debit notes) | Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 7 (relating to outward supplies) of Form GSTR- 4 furnished up to specified period/date of the current financial year or up to the date of filing of annual return for the previous financial year, whichever is earlier shall be declared here. | Table 5 of Form GSTR-4 |
| 13 | Inward supplies liable to reverse charge reduced through amendments (-) (net of credit notes) | | |

Table 14: Differential tax

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> | <i>Source</i> |
|------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| 14 | Differential tax paid on account of declaration in Tables 10 and 11 | Details of payment made due to additions or amendments to any of the supplies already declared in the returns of the previous financial year, but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of Form GSTR- 4 furnished up to specified period/date of the current financial year or up to the date of filing of annual return for the previous financial year, whichever is earlier, shall be declared here. | Table 5 and Table 7 of Form GSTR-4 |

Table 15: Particulars of demands and Refunds

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> | <i>Source</i> |
|------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 15A | Total refund claimed | “Refund claimed” will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing | - |
| 15B | Total refund sanctioned | “Refund sanctioned” means the aggregate value of all refund sanction orders. | - |
| 15C | Total refund rejected | “Refund rejected” means the aggregate value of all refund rejected orders. | - |

Handbook on Returns and Payments under GST

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> | <i>Source</i> |
|------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 15D | Total refund pending | Refund pending will be the aggregate amount in all refund applications for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. | - |
| 15E | Total demand of taxes | Aggregate value of demands of taxes for which an order has been issued by the adjudicating authority | - |
| 15F | Total taxes paid in respect of 15E | Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here | - |
| 15G | Total demands pending out of 15E above | Aggregate value of demands pending recovery out of 15E above shall be declared here. | - |

Table 16: Details of credit reversed or availed

| <i>Table reference</i> | <i>Description</i> | <i>Remarks</i> | <i>Source</i> |
|------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------|
| 16A | Credit reversed on opting for the composition scheme (-) | Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. | Form ITC-03 |
| 16B | Credit availed on opting out of the composition scheme | Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here | Form ITC-01 |

6.12 Form GSTR-9C: Reconciliation Statement and Certification

Relevant Sections: Section 35 of the Act and Rule 80 of the Rules

Applicability: As per Section 35(5) of the Act read with rule 80, every registered person whose aggregate turnover during the financial year exceeds Rs 2 Crores for the FY 2017 – 18 and Rs. 5 Crores for the FY 2018 – 19 and 2019-20 are required to get their annual accounts audited by a Chartered Accountant or a Cost Accountant and shall submit the following:

1. Audited annual accounts
2. Reconciliation statement in Form GSTR-9C
3. Such other documents as may be prescribed.

However, the provision i.e., section 35 (5) of the GST Law has been amended and from FY 2020-21, now there is no requirement for the registered person to get his annual accounts audited by a Chartered Accountant or a Cost Accountant. In other words, the Form GSTR 9C are to be self-certified by the registered taxpayer himself.

This provision does not apply to the following persons:

1. Input service distributor
2. Person paying tax under section 51 of the Act
3. Person paying tax under Section 52 of the Act
4. Casual taxable person
5. Non-resident taxable person
6. Central Government, State Government, Local authorities whose books of account are subject to audit by Comptroller and Auditor General of India, or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

All such taxpayers are first required to file Form GSTR-9 (Form GSTR-9A in case of composition dealers) and then GSTR-9C along with a copy of the audited annual financial statements.

It is important to note that Form GSTR-9C should be furnished for every registered person separately and not on PAN India basis.

Due date: All those persons who are required to file annual return shall file it on or before 31st December following the end of such financial year

However as on date, further to multiple extensions, the following are the notified due dates

| Financial Year | Due date |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FY 2017-18 | 5th February 2020 (in case of Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh) 7th February 2020 (in case of Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and |

Handbook on Returns and Payments under GST

| Financial Year | Due date |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, and Other Territory) |
| FY 2018-19 | 31st December 2020 |
| FY 2019-20 | 31st March 2021 |
| FY 2020-21 | 28th February, 2022 |
| FY 2021-22 | 31st December 2022 |

Procedure to file Form GSTR-9C

1. The taxpayer shall download Form GSTR-9C Tables derived from filed Form GSTR-9 and Form GSTR-9 (log onto the GST portal under Reconciliation statement, click "Initiate filing", then next page click "download GSTR-9C tables derived from GSTR-9 PDF")
2. The taxpayer will download Form GSTR-9C offline utility and prepare Form GSTR-9C using it. The following steps to be performed by the taxpayer:
 - (a) Download GSTR-9C offline utility
 - (b) Install emSigner from GST portal. To install emSigner, the taxpayer needs to perform steps mentioned in the following link: Manual > Install emSigner
 - (c) Open the Form GSTR-9C offline utility excel worksheet
 - (d) Add Table wise details in the worksheet
 - (e) Generate Preview PDF file to draft Form GSTR-9C
 - (f) Generate JSON file
3. The taxpayer shall upload the file, by clicking 'Prepare offline' button in Form GSTR-9C tile. The upload section is displayed. Browse and attach the JSON file for upload.
4. A message above the green box would appear displaying "Your JSON file has been uploaded successfully. And it may take up to 15 minutes to do the validation".
5. In case of error, the upload history will show status as 'Processed error' with the error report generated.
6. and correct the data
7. Once the JSON file is successfully uploaded, and no more changes are required to be made, click 'Initiate filing' button in the GSTR-9C tile.
8. GSTR-9C is displayed and on the bottom, click 'make payment for additional liability via Form GST DRC-03' hyperlink to make payment as suggested.

9. In upload, relevant documents section, click choose the file to upload-
 - (a) Balance sheet
 - (b) Profit and loss statement / Income and expenditure statement
 - (c) Other statements, if any
10. Upon clicking 'Save', "proceed to file" button gets enabled.
11. Before filing, the taxpayer has an option to 'Preview Draft GSTR-9C PDF'. Upon satisfaction, click 'Proceed to file'
12. Once Ready to file option is displayed, select declaration checkbox and the name of the Authorised signatory. Then click "File GSTR-9C".
13. After successful verification, Status changes as Filed and ARN gets generated.

A brief about Form GSTR-9C: Form GSTR-9C contains reconciliation statement

A reconciliation statement contains a registration wise, detailed walk of the following components contained in the financial statements and the annual return.

1. Turnover (gross turnover and taxable turnover),
2. Tax paid, and
3. Input tax credit.

In case there is a difference warranting additional payment of tax liability, they can report the same under the table recommendation.

Reconciliation statement

| <i>Reference</i> | <i>Description</i> | <i>Table Number</i> |
|------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------|
| PT.I | Basic details | 1,2,3A,3B,4 |
| PT.II | Reconciliation of turnover declared in audited annual financial statement with turnover declared in Annual Return (GSTR-9) | 5,6,7,8 |
| PT.III | Reconciliation of tax paid | 9,10,11 |
| PT.IV | Reconciliation of Input tax credit (ITC) | 12,13,14,15,16 |
| PT.V | Recommendation on additional liability due to non-reconciliation | |

6.13 Form GSTR-10: Final Return

Relevant Section: Section 45 of the Act and Rule 81 of the Rules

Applicability: Section 29 of the Act provides that cancellation of registration can be either on the Proper Officer's motion or it can be based on the application filed by the registered person.

Cancellation by Proper officer on his own motion

Reasons

- Registered Person has contravened the provisions of the Act or Rules made thereunder
- There is a continuous failure in filing the returns
 - For 3 Consecutive tax periods (in case of composition taxpayers under Section 10)
 - For 6 Consecutive tax periods (in case of others)
- Voluntary registration has been obtained by the person, but he has not commenced business within 6 months from the date of registration
- Registration has been obtained by means of fraud, willful misstatement or suppression of facts.

Cancellation based on Application of Registered Person

Reasons

- Discontinuation of business, including death
- Change in the Constitution of business
- The person who has obtained registration has not applied under Voluntary registration provisions (Section 25) and such person is no longer liable under Section 22 or Section 24 of the Act

If registration has been cancelled in respect of any of the under-mentioned persons, Form GSTR-10 needs to be filed :

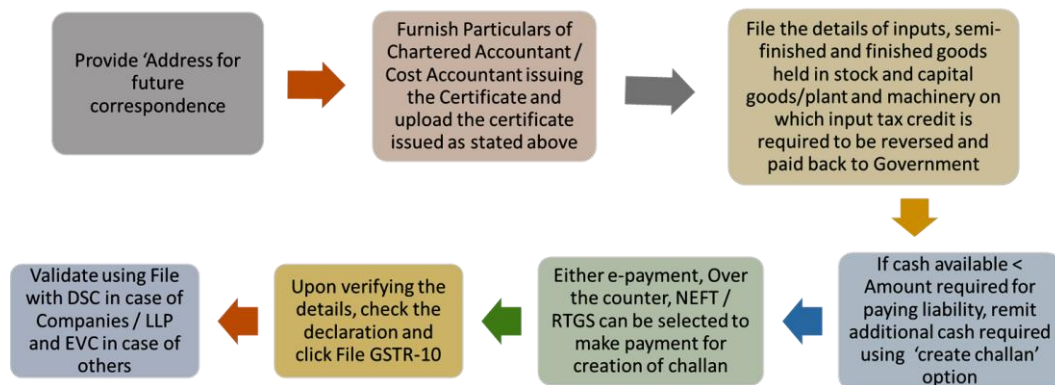
1. Every registered person whose aggregate turnover during a financial year exceeds the threshold limit (except composition taxpayers); and
2. Casual taxable persons.

Due date: The final return shall be filed within 3 months of the effective date of cancellation of registration or date of cancellation order whichever is later.

Procedural steps for filing

1. Every person who intends to apply for cancellation on his own shall use his valid login credentials, log into www.gst.gov.in
2. Navigate to Services --> Registration --> Application for cancellation of Registration
3. Fill all the fields of the application like address for future correspondence, then select reason for cancellation and date from which registration is to be cancelled.
4. Once all the details are filled, declaration should be made that the information provided in the return is true and correct
5. Upon checking the declaration box, select the Authorised Signatory on whose behalf the cancellation of registration is sought.

6. Validate the form using “File with DSC” in case of Companies / Limited liability partnerships and “EVC” in the case of others.
7. Once the application is submitted, a reference number will be generated for future reference.
8. The Proper Officer shall act upon the application within 30 days from the date of receipt of application. The Proper Officer shall notify the registered person to pay arrears of any tax, interest, or penalty including the amount liable to be paid under Section 29(5) of the Act.
9. Once the process is complete and within the later of - 3 months from the date of cancellation of registration or date of cancellation order, the final return in Form GSTR-10 shall be furnished.
10. The final return will be available to be paid for such persons whose registration has been cancelled or cancellation order has been issued under **Services > Returns > Final Return** command.
11. Such a return can be prepared either online or using excel based offline utility.
12. The details furnished in Table 8 of GSTR-10 (Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government) needs to be certified by a Practicing Chartered Accountant or Cost Accountant.

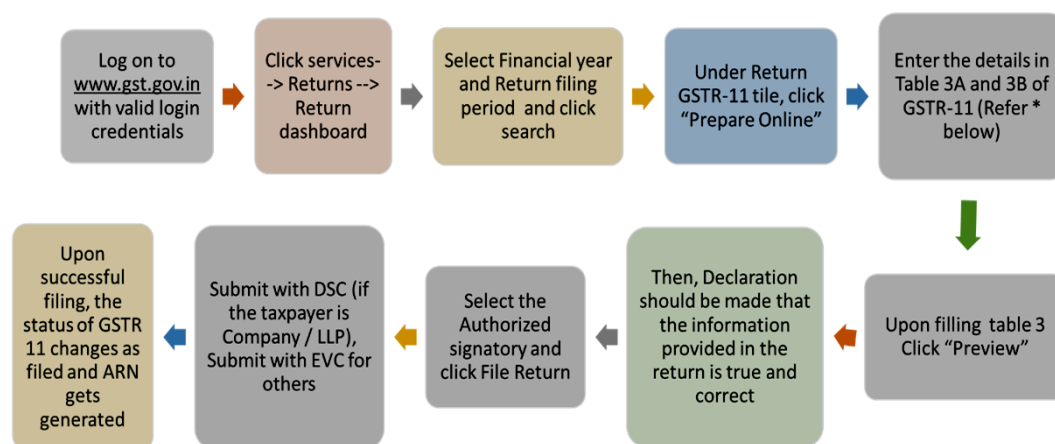


6.14 Form GSTR-11: Statement of inward supplies by persons having Unique Identification Number (UIN)

1. **Relevant Section:** Sections 25, 54 and Rule 82 of the Rules
2. **Applicability:** Every person who has been allotted a Unique Identity Number (UIN) as provided in Section 25(9) of the Act i.e.

Handbook on Returns and Payments under GST

- (a) any specialised agency of the United Nations Organisation or
- (b) any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947;
- (c) Consulate or Embassy of foreign countries; and
- (d) any other person or class of persons, as may be notified by the Commissioner,
- shall file details of inward supplies of goods or services or both made during that quarter in Form GSTR-11.
3. **Due date:** There is no due date for the filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time after the end of the relevant quarter.
4. **Procedure for filing:** GSTR-11 can be filed either online or through offline excel based utility.



* Table 3 of GSTR-11

| Table Reference | Description | Remarks |
|-----------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3A | Details of invoices received | Invoice details containing the following will have to be furnished: <ol style="list-style-type: none"> 1. Supplier GSTIN 2. Place of supply 3. Invoice number 4. Invoice date 5. Invoice value 6. Rate of tax 7. Taxable value 8. Taxes details (IGST, CGST, SGST, Cess) |

Returns under GST

| <i>Table Reference</i> | <i>Description</i> | <i>Remarks</i> |
|-------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <i>Note:</i> In the supplier's GSTIN field, only GSTIN of the normal taxpayer or non-resident taxpayer is accepted. |
| 3B | Details of credit/debit notes received | <p>Debit note/credit note details containing the following will have to be furnished:</p> <ol style="list-style-type: none"> 1. Supplier GSTIN 2. Place of supply 3. Debit /credit note number 4. Debit / credit note date 5. Debit / credit note value against the applicable rate of tax <p><i>Notes:</i></p> <ol style="list-style-type: none"> (i) In the supplier's GSTIN field, only GSTIN of the normal taxpayer or non-resident taxpayer is accepted. (ii) Reference to original invoice details is not required to be furnished in the Portal. |

II. PAYMENTS UNDER GST

7. Various ledgers to be maintained on the common portal and their charter of utilisation

Like Central Excise (older regime), as per section 35 (1) of the Act the registered person is expected to maintain few records and documents. This includes ledgers say, Credit Ledger (like RG 23 A & C Part II), Cash Ledger (like PLA in Excise) and Liability Ledgers. Thanks to computerization, these ledgers are available on the common portal.

Under each of the ledgers, 4 major Accounting Heads, namely Integrated Tax, Central Tax, State Tax (or) Union Territory tax and cess are available. Any deposit in any of the following ledgers will have to be made Account Head wise.

Utilisation of balance from electronic cash ledger can be made for payment under any of the 5 minor heads namely tax, interest, penalty, any other amount or fees, whereas balance in the electronic credit ledger can be utilised only towards payment of output tax i.e. tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent excluding tax payable by him on reverse charge basis. Tax pay out from reverse charge has to be made from cash ledger only.

| S. No | Particulars | Electronic cash ledger | Electronic credit ledger | Electronic liability ledger |
|--------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| 1 | Name of the Form in which the respective ledger is to be maintained on the common portal | Form GST PMT-05 | Form GST PMT-02 | Form GST PMT-01 |
| 2 | Relevant sections and rules | Section 49 of the Act and Rule 87 of the Rules. | Section 49 of the Act and Rules 86, 86A & 86B of the Rules. | Section 49 of the Act and Rule 85 of the Rules. |
| 3 | What are the allowed credits to the ledger (i.e., various additions allowed and mode of addition) | The amount deposited towards payment of tax, interest, penalty or any other amount can be done through challan in Form GST PMT-06. | Claim of eligible input tax credit as per section 16 will be credited. In case of refund claimed being rejected, to that extent amount will | The amount payable towards tax, interest, late fee, penalty, or any other amount payable which can be either: |

Payments under GST

| S. No | Particulars | Electronic cash ledger | Electronic credit ledger | Electronic liability ledger |
|--------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <p>The above referred amounts can be deposited through any one of the following authorised means:</p> <p>a. Internet banking</p> <p>b. National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Unified Payment Interface (UPI) or Immediate payment services(IMPS)</p> <p>c. Over the Counter payments for challans up to Rs 10,000 per challan per tax period (amount restriction not applicable for Government Departments, recovery by the proper officer, the amount collected</p> | <p>be recredited in electronic credit ledger by Proper officer by an order made in Form GST PMT-03.</p> | <ol style="list-style-type: none"> 1. As per the return furnished by the taxable person 2. As determined by a proper officer 3. Tax and interest payable as a result of mismatch under Section 42 or 43 or 50 of the Act. |

Handbook on Returns and Payments under GST

| S. No | Particulars | Electronic cash ledger | Electronic credit ledger | Electronic liability ledger |
|--------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------|
| | | <p>during investigation or enforcement activity or any adhoc deposit)</p> <p>d. An OIDAR service provider situated outside India can make the deposit through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network.</p> <p>Upon successful credit, a challan identification number is generated.</p> <p><i>Notes :</i></p> <p>(i) Deductee's electronic cash ledger will reflect cash receipts amount that has been deducted under Section</p> | | |

Payments under GST

| S. No | Particulars | Electronic cash ledger | Electronic credit ledger | Electronic liability ledger |
|--------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <p>51.</p> <p>(ii) The supplier's electronic cash ledger will reflect cash receipts amount that has been collected by an electronic commerce operator under Section 52.</p> | | |
| 4 | What are the allowed debits to the ledger (i.e., various utilisations allowed) | <p>1. Any payment towards tax, interest, penalty, fee or any other amount.</p> <p>2. Any amount in electronic cash ledger can be claimed as a refund. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged. In case of refund claimed being rejected, to that extent the amount will be</p> | <p>1. Discharge of liability of tax payable on outward supplies made.</p> <p>2. Amount of unutilised input tax credit claimed as refund in accordance with Section 54 of the Act.</p> <p>3. Following shall be added to outward tax liability:-</p> <ul style="list-style-type: none"> • Payment of Ineligible ITC taken i.e., violation of section 17(5) | <p><u>a. Discharge of the following liabilities:</u></p> <p>1. Tax deducted at source under Section 51 of the Act by the deductor.</p> <p>2. Tax collected at source under Section 52 of the Act by the supplier</p> <p>3. Reverse charge on supply of goods under Sections 9(3) and 9(4) of the Act and Sections 5(3) and 5(4) of Integrated Goods and</p> |

Handbook on Returns and Payments under GST

| S. No | Particulars | Electronic cash ledger | Electronic credit ledger | Electronic liability ledger |
|-------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <p>recredited in the electronic cash ledger by the Proper officer by an order made in Form GST PMT-03.</p> <p>Note: Following amounts will have to be necessarily discharged through Electronic cash ledger, even if sufficient balance is available in the electronic credit ledger.</p> <p>a. Amount deducted under Section 51 of the Act by the deductor</p> <p>b. Amount collected under Section 52 of the Act by the electronic commerce operator</p> <p>c. Amount payable on reverse charge basis under Section 9(3) and 9(4) of the Act or 5(3) and</p> | <ul style="list-style-type: none"> • Payment for taxes for non-payment of invoice value to the supplier within 180 days i.e., violative of Section 16 | <p>Services Tax Act, 2017.</p> <p>4. Amount payable under Section 10 of the Act.</p> <p>5. Interest, penalty, fee, or any other amount under the Act.</p> <p>6. Amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.</p> |

Payments under GST

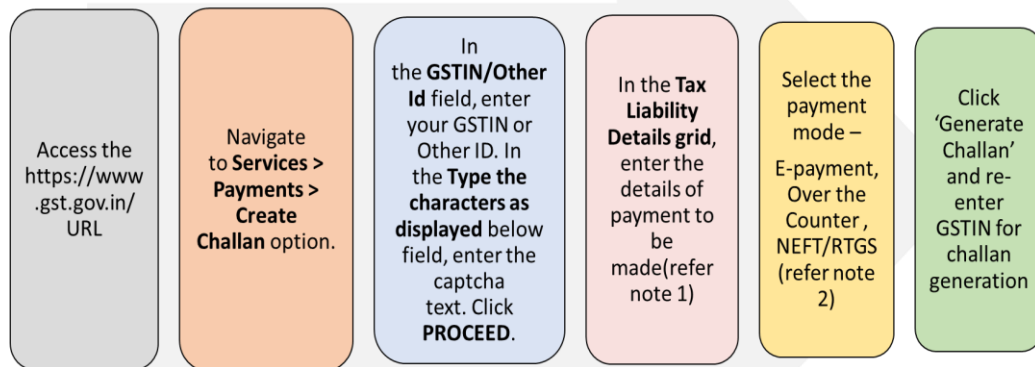
| S. No | Particulars | Electronic cash ledger | Electronic credit ledger | Electronic liability ledger |
|--------------|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| | | 5(4) of Integrated Goods and Services Tax Act, 2017. d. Amount payable under Section 10 of the Act. | | |
| 5 | What does the balance in the account signify | Amount available for future payment of tax, interest, penalty, fee, or any other amount in the future. | Amount available as input tax credit for payment of output tax in the future. | Amount of liability in the form of tax, interest, penalty, or others due to be discharged by the registered person. |
| 7 | Can the ledger be used by an unregistered person? | Yes – payment can be made by an unregistered person based on a temporary identification number generated on the common portal. | No | No |
| 8 | Transfer of amount lying in one head to another | If an amount is deposited in the wrong head (say, IGST instead of CGST), the registered person need not deposit the amount again in the correct head and claim refund of amount deposited in the wrong head. Instead transfer of an amount from | No option of transferring the credit from one major head to another major head. Transfer of credit from one registration to another is also possible. (Form has not been implemented yet) | |

Handbook on Returns and Payments under GST

| S. No | Particulars | Electronic cash ledger | Electronic credit ledger | Electronic liability ledger |
|--------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| | | one account head to another has been made possible by filing Form GST PMT-09. Transfer within account heads (minor heads) is also possible | | |
| 9 | Action in case of discrepancies | Amount debited in the bank account, but Challan identification number not generated – Registered person to represent electronically in Form GST PMT-07 through Common portal to Bank or electronic gateway through which deposit was initiated. | In case of discrepancy in electronic credit ledger, communicate to the officer exercising jurisdiction in Form GST PMT-04. | In case of discrepancy in electronic liability ledger, communicate to the officer exercising jurisdiction in Form GST PMT-04. |

8. Generation of Challan

1. In order to deposit any amount in the electronic cash ledger, a challan has to be generated. An amount can be deposited in the electronic cash ledger at any point of time. The steps to generate a challan are as follows:



Note 1: Any amount can be entered irrespective of the liability which will get updated in Electronic Cash Ledger and can be utilized later.

Note 2: In case payment is made through Over the Counter mode, mandate form is valid for 15 days from the date of generation of challan.

9. Order of utilisation of Credit

A conjoint reading of Sections 49, 49A, 49B of the Act and Rule 88A of the Rules contemplates on the order of utilisation of input tax credit as follows:

| Set off | IGST liability | CGST Liability | SGST liability |
|----------------|-----------------------|-----------------------|-----------------------|
| IGST Credit | (1) | (2) | (2) |
| CGST Credit | (4) | (3) | Not available |
| SGST Credit | (6) | Not available | (5) |

IGST Credit shall first be set off against IGST liability and the balance would be set off against CGST liability and SGST liability in any order. (Input tax credit on account of Integrated tax to be completely exhausted mandatorily).

CGST Credit shall first be set off against CGST Liability and then against IGST Liability.

SGST Credit shall first be set off against SGST Liability and then against IGST Liability.

Set off CGST Credit against SGST Liability and SGST Credit against CGST liability is not available.

However, Section 49A of the Act imposes an overall condition that balance in IGST credit will have to be first exhausted before considering CGST and SGST credits for setting off all the liabilities.

10. Conclusion

Goods and services tax is just a 5-year-old toddler, though the fact that, more time than expected is taken for stabilising, cannot be overlooked.

As on date, 160 countries have implemented GST. Most of the countries have proclaimed the benefits that this legislation has bestowed like increasing tax base, reducing cascading effect, etc.

Like it is rightly said 'Everything has its time', the day when all the small technical difficulties are corrected, and this beautiful country reaps the benefit of this wonderful legislation is not very far.

ANNEXURE 1

Form GSTR 3B - Notifications

→ 22/2018 C.T. dated 14.05.2018

Seeks to waive the late fee for FORM GSTR-3B from October, 2017 to April, 2018, for the class of registered persons whose declaration in FORM GST TRAN-1 was submitted but not filed on the common portal on or before the 27th day of December, 2017.

Provided that such registered persons have filed the declaration in FORM GST TRAN-1 on or before the 10th day of May, 2018 and the return in FORM GSTR-3B for each of such months, on or before the 31st day of May, 2018.

→ 76/2018 C.T. dated 31.12.2018 (AS AMENDED)

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B:

- Nil Return - Rs. 20 per day of delay (CGST - Rs. 10 & SGST - 10)
- others - Rs. 50 per day of delay (CGST - Rs. 25 & SGST - 25)
- waive late fee payable for delayed filing of FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.
- prescribe maximum late fee payable for delayed filing of FORM GSTR-3B for the tax period and the class of registered persons as given below: (Notification No. 52/2020-Central Tax, dated 24-06-2020)

| Class of registered persons having | Tax period | Condition for Filing Form GSTR 3B - |
|------------------------------------------------------------------------|----------------------|----------------------------------------------------------|
| - an aggregate turnover > Rs. 5 crores in the PFY | Feb 2020 to Apr 2020 | → furnished on or before the 24th day of June, 2020 |
| - an aggregate turnover < Rs. 5 crores in the PFY in CATEGORY A STATES | Feb-20 | → furnished on or before the 30th day of June, 2020 |
| | Mar-20 | → furnished on or before the 3rd day of July, 2020 |
| | Apr-20 | → furnished on or before the 6th day of July, 2020 |
| | May-20 | → furnished on or before the 12th day of September, 2020 |
| | Jun-20 | → furnished on or before the 23rd day of September, 2020 |

Handbook on Returns and Payments under GST

| Class of registered persons having | Tax period | Condition for Filing Form GSTR 3B - |
|------------------------------------------------------------------------|-------------------|----------------------------------------------------------------------|
| | Jul-20 | → furnished on or before the 27 th day of September, 2020 |
| - an aggregate turnover < Rs. 5 crores in the PFY in CATEGORY B STATES | Feb-20 | → furnished on or before the 30 th day of June, 2020 |
| | Mar-20 | → furnished on or before the 5 th day of July, 2020 |
| | Apr-20 | → furnished on or before the 9 th day of July, 2020 |
| | May-20 | → furnished on or before the 15 th day of September, 2020 |
| | Jun-20 | → furnished on or before the 25 th day of September, 2020 |
| | Jul-20 | → furnished on or before the 29 th day of September, 2020 |

- (e) prescribes maximum late fee payable for delayed filing of FORM GSTR-3B the class of registered persons mentioned above, who fail to furnish the returns for the tax period with in the time mentioned in the corresponding entry but furnishes the said return till the 30th day of September, 2020:

→ Nil Return - Rs. Nil

→ others - Rs. 500 per day of delay (CGST - Rs. 250 & SGST - 250)

- (f) prescribes maximum late fee payable for delayed filing of FORM GSTR-3B for the months of Jul 2017 to Jan 2020 and furnishing the same between the period from 01st day of July, 2020 to 30th day of September, 2020

→ Nil Return - Rs. Nil

→ others - Rs. 500 per day of delay (CGST - Rs. 250 & SGST - 250)

- (g) prescribe maximum late fee payable for delayed filing of FORM GSTR-3B for the tax period and the class of registered persons as given below:

| Class of registered persons having | Tax period | Condition for Filing Form GSTR 3B - |
|---------------------------------------------------|----------------------|-----------------------------------------------------|
| - an aggregate turnover > Rs. 5 crores in the PFY | Mar 2021 to May 2021 | Fifteen days from the due date of furnishing return |
| - an aggregate turnover < Rs. 5 crores in the | Mar-21 | Sixty days from the due date of furnishing return |

| | | |
|----------------------------------------------------------------------|---------------------|---------------------------------------------------------------|
| PFY in CATEGORY A (or) B STATES | Apr-21 | <i>Forty-five days from the due date of furnishing return</i> |
| | May-21 | <i>Thirty days from the due date of furnishing return</i> |
| - an aggregate turnover < Rs. 5 crores in the PFY and opted for QRMP | Jan 2021 - Mar 2021 | <i>Sixty days from the due date of furnishing return.</i> |

- (h) prescribes maximum late fee payable for delayed filing of FORM GSTR-3B for the months of Jul 2017 to Apr 2021 and furnishing the same between the period from 01st day of June, 2021 to 30th day of November, 2021
- Nil Return - Rs. 500 per day of delay (CGST - Rs. 250 & SGST – 250)
- others - Rs. 1000 per day of delay (CGST - Rs. 500 & SGST - 500)
- (i) prescribe maximum late fee payable for delayed filing of FORM GSTR-3B from June 2021 onwards for the class of registered persons as given below:
- Nil Return - Rs. 500 per day of delay (CGST - Rs. 250 & SGST – 250)
- Others :
- ☼ AGT upto 1.5 Cr. - Rs. 2000 (CGST - Rs. 1000 & SGST - 1000)
- ☼ AGT upto 5 Cr. but below 1.5 Cr. - Rs. 5000 (CGST - Rs. 2500 & SGST – 2500)

* Category A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

**Category B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

Form GSTR 1 - Notifications

→ 04/2018 C.T Dated 23.01.2018

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-1:

- (a) Nil Return - Rs. 20 per day of delay (CGST - Rs. 10 & SGST - 10)
- (b) others - Rs. 50 per day of delay (CGST - Rs. 25 & SGST - 25)
- (d) waive late fee payable for delayed filing of FORM GSTR-1 monthly / IFF return for the months of July, 2017 to November, 2019 by the due date but furnishes the said return between the period from 19th December, 2019 to 17th January 2020 for both monthly and IFF return. (Notification No. 04/2020-Central Tax, dated 10-01-2020)
- (e) waive late fee for registered persons who fail to furnish the details for the months or quarter but furnishes the details on or before the dates mentioned in the below table: (Notification No. 53/2020-Central Tax, dated 24-06-2020)

| Month/Quarter | Dates |
|-----------------------|-------------------------|
| Mar-20 | 10th day of July, 2020 |
| Apr-20 | 24th day of July 2020 |
| May-20 | 28th day of July 2020 |
| Jun-20 | 05th day of August 2020 |
| January to March 2020 | 17th day of July 2020 |
| April to June 2020 | 03rd day of August 2020 |

- (f) prescribe maximum late fee payable for delayed filing of FORM GSTR-1 from June 2021 onwards for the class of registered persons as given below:
 - Nil Return - Rs. 500 per day of delay (CGST - Rs. 250 & SGST - 250)
 - Others :
 - ⊗ Aggregate Turnover upto 1.5 Cr. - Rs. 2000 (CGST - Rs. 1000 & SGST - 1000)
 - ⊗ Aggregate Turnover upto 5 Cr. but more than 1.5 Cr. - Rs. 5000 (CGST - Rs. 2500 & SGST - 2500)

→ 41/2019 C.T Dated 31.08.2019

Seeks to waive the late fees in certain cases for the month of July, 2019 for FORM GSTR-1 and GSTR-6 provided the said returns are furnished by 20.09.2019.

- (a) the registered persons whose principal place of business is in the specified states or in the state of Jammu & Kashmir having Aggregate Turnover > 1.5 Cr in the PFY or CFY, who have furnished details of outward supplies in FORM GSTR-1 of the CGST Tax Rules, 2017 for the month July, 2019 on or before 20th September 2019.

- (b) the Input Service Distributors whose principal place of business is in the specified states or in the state of Jammu & Kashmir who have furnished return in FORM GSTR-1 of the CGST Tax Rules, 2017, for the month of July, 2019, on or before 20th September, 2019.

List of specified States as follows:

| Sl. No. | Name of State | Name of District |
|---------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Bihar | Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran. |
| 2 | Gujarat | Vadodara. |
| 3 | Karnataka | Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir. |
| 4 | Kerala | Idukki, Malappuram, Wayanad, Kozhikode. |
| 5 | Maharashtra | Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar. |
| 6 | Odisha | Balangir, Sonapur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur. |
| 7 | Uttarakhand | Uttarkashi and Chamoli |

Form GSTR 4 – Notification

73/2017 C.T. Dated 29.12.2017

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-4:

- (a) Nil Return - Rs. 20 per day of delay (CGST - Rs. 10 & SGST - 10)
- (b) others - Rs. 50 per day of delay (CGST - Rs. 25 & SGST - 25)
- (d) prescribe maximum late fee payable for delayed filing of FORM GSTR-4 from July, 2017 to March, 2020 but furnishes the details of said return between 22nd day of September, 2020 to 31st day of October, 2020: (Notification No. 67/2020-Central Tax, dated 21-09-2020)
- Nil Return - NIL
- others - Rs.500 (CGST - Rs.250 & SGST - Rs.250)
- (e) waive late fee payable for delayed filing of FORM GSTR-4 for FY 2019-20 from the 1st day of November, 2020 till the 31st day of December, 2020 for the registered person

whose principal place of business is in Union Territory of Ladakh. (Notification No, 93/2020-Central Tax, dated 22-12-2020)

- (f) prescribe maximum late fee payable for delayed filing of FORM GSTR-4 from Financial Year 2021-22 onwards: (Notification No. 21/2021-Central Tax, dated 01-06-2021)
- Nil Return - Rs.500 (CGST - Rs.250 & SGST - Rs.250)
 - others - Rs.2000 (CGST - Rs.1000 & SGST - Rs.1000)
- (g) waive late fee payable for delayed filing of FORM GSTR-4 for FY 2021-22 from the 1st day of May,2022 till the 28th day of July,2022. (Notification No. 07/2022-Central Tax, dated 26-05-2022)

Form GSTR 5A & 5 – Notification

→06/2018 C.T. Dated 23.01.2018

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-5A:

- (a) Nil Return - Rs. 10 per day of delay (IGST - Rs. 10)
- (b) Others - Rs. 25 per day of delay (IGST - Rs. 25)

→05/2018 C.T. Dated 23.01.2018

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-5:

- (a) Nil Return - Rs. 20 per day of delay (CGST - Rs. 10 & SGST - Rs. 10)
- (b) Others - Rs. 50 per day of delay (CGST - Rs. 25 & SGST - Rs. 25)

Form GSTR 6 – Notification

→07/2018 C.T. Dated 23.01.2018

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-6 is Rs. 50 per day of delay (CGST - Rs. 25 & SGST - Rs.25)

Form GSTR 7 - Notification

→22/2021 C.T. Dated 01.06.2021

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-7 from June, 2021 onwards is Rs. 50 per day of delay (CGST - Rs. 25 & SGST - Rs.25) upto a maximum of Rs.1,000 and the late fee payable in excess of Rs. 1000 is waived off.

Form GSTR 10 - Notification

→**68/2020 C.T. Dated 21.09.2020**

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-10 but have furnished the same between 22-09-2020 to 31-12-2020 is Rs. 500 per day of delay. (CGST - Rs. 250 & SGST - Rs.250)

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