

Chapter 9

Returns

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RETURNS UNDER GST LAW

Form	Particulars	Due Date	Applicable To
GSTR-3B	Monthly/ Quarterly summary return	To be filed as under: → Registered persons, who are not under QRMP Scheme – 20 th of the next month. → Registered persons, who have opted for QRMP Scheme - a. Aggregate turnover up to ₹ 5 Cr. in the previous financial year and registered in category 1 States – 22 nd of the next month following the quarter. b. Aggregate turnover up to ₹ 5 Cr. in the previous financial year and registered in category 2 States – 24 th of the next month following the quarter → pay the tax due in each of the first two months of the quarter by depositing the due amount in Form GST PMT-06, by 25 th day of the month succeeding such month under the head “Monthly payment for quarterly taxpayer”	All registered persons other than: 1) Input service distributor (ISD), 2) Non-resident taxable person, 3) Person paying tax under section: a. 10 - Composition levy b. 51 - Tax deduction at source c. 52 - Collection of tax at source Category - 1 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 Category - 2 States of Himachal Pradesh, Punjab,

			Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi
GSTR-1/ IFF	Statement for furnishing details of outward supplies	To be filed by either of the following persons on or before the below given dates: → Registered person, who are not under QRMP Scheme - 11 th of the next month Registered persons, who have opted for QRMP Scheme - 13 th of the subsequent month Such persons can furnish details of outward supplies using IFF for the first two months of the quarter as under– 1 st month of the quarter – on or before 13 th of the subsequent month (max value = ₹ 50 Lakhs) 2 nd month of the quarter - on or before 13 th of the subsequent	Normal / regular taxpayer

		month (max value = ₹ 50 Lakhs) → Invoices furnished using the said facility in the first two months are not required to be furnished again in Form GSTR-1.	
GSTR-2	Inward supplies	15 th of the next month (Deferred)	Normal / regular taxpayer
GSTR-3	Monthly return [periodic]	20 th of the next month (Deferred)	Normal / regular taxpayer
GSTR-4	Return by composition tax payers	CMP-08 by 18 th of the month succeeding the quarter. GSTR-4 Annually by 30 th April following the end of a financial year.	Composition taxpayer
GSTR-5	Return by non-resident tax payers [foreigners]	20 th of the next month or within 7 days after expiry of registration, whichever is earlier	Non-resident taxpayer
GSTR-5A	Monthly return by online information and database access or retrieval services (supply to a person other than a registered person i.e., online non-taxable recipient)	20 th of the next month	Online information and database access or retrieval services
GSTR-6	Monthly return by input service distributors	13 th of the next month	Input service distributor
GSTR-7	Monthly return for TDS	10 th of the next month	Tax Deductor
GSTR-8	Monthly return (statement) for collection of tax at source	10 th of the next month	E-commerce operator

GSTR-9	Annual return	<p>31st December of the next financial year</p> <p>FY 2017-18 has been extended till 05.02.2020 for the registered person in the Category – 1 States and for rest of the States 07.02.2020 (<i>Notification No 06/2020 C.T. dated 03.02.2020</i>)</p> <p>FY 2018-19 has been extended till 30-09-2020 (<i>Notification No. 41/2020 – C.T. dated 05.05.2020</i>)</p> <p>FY 2019-20 has been extended till 31-03-2021 [<i>Notification No. 95/2020 – C.T. dated 30.12.2020 (As amended)</i>]</p> <p>For FY 2020-21- has to be filed on or before 31-12-2021</p>	<p>Normal tax payer other than the following registered person:</p> <p>a. Casual tax payer, b. Input service distributor (ISD), Section 51 – Tax deduction at source, c. Section 52 – Collection of tax at source, d. Non-resident Taxable Person.</p> <p>Category - 1 States of Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.</p> <p>→ It is optional to furnish the annual return for FY 2017-18 and , 2018-19, 2019 – 20 and 2020 – 21 (exempted) for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees</p>
GSTR-9C	Annual return along with copy of audited annual accounts and a		FY 2017 – 18 : Normal tax payer having aggregate turnover of more than

	reconciliation statement		Rs.2 crores FY 2018 -19, 2019 – 20 and 2020 - 21: Normal tax payer having aggregate turnover of more than Rs.5 crores.
GSTR-9A	Annual return by composition supplier	31 st December of the next financial year.	Composition Taxpayer It optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees (Notification No. 47/2019 C.T. dated 09.10.2019)
GSTR-10	Final Return	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later	Registered person whose registration has been cancelled
GSTR-11	Return to be filed by a person having UIN (Unique Identity Number) w.r.t inward supplies received by him to file refund of the taxes paid by him on inward supplies.		Person having UIN

Note: The above due dates have been extended from time to time. Refer Annexure- 'A' for details of extended due dates and relevant notification(s).

Statutory Provisions**37. Furnishing details of outward supplies**

- (1) *Every registered taxable person, other than an input service distributor, a non-resident taxable person and a person paying tax under the provisions of section 10, section 51 or section 52, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected, during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within the time and in the manner as may be prescribed:*

Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:

Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided also that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

- (2) *Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of input service distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.*

- (3) *Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:*

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

¹*Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details*

¹ Inserted vide Order No. 02/2018-Central Tax dated 31.12.2018

under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.]

Explanation.—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period

Extract of the CGST Rules, 2017

59. Form and manner of furnishing details of outward supplies

- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in Form GSTR-1 for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.
- (2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, - using invoice furnishing facility (hereafter in this notification referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month:

Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021²:

Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021³.
- (3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in FORM GSTR-1 for the said quarter.
- (4) The details of outward supplies of goods or services or both furnished in Form GSTR-1 shall include the—
 - (a) invoice wise details of all—
 - (i) inter-State and intra-State supplies made to the registered persons; and
 - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

² Inserted vide Notf. No. 13/2021-CT dt. 01.05.2021

³ Inserted vide Notf. No. 13/2021-CT dt. 01.06.2021

<p>(b) consolidated details of all—</p> <p>(i) intra-State supplies made to unregistered persons for each rate of tax; and</p> <p>(ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;</p> <p>(c) debit and credit notes, if any, issued during the month for invoices issued previously.</p> <p>[(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the—</p> <p>(a) invoice wise details of inter-State and intra-State supplies made to the registered persons;</p> <p>(b) debit and credit notes, if any, issued during the month for such invoices issued previously]⁴⁵.</p> <p>(6) [Notwithstanding anything contained in this rule,—</p> <p>(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in Form GSTR-1, if he has not furnished the return in Form GSTR-3B for preceding two months;</p> <p>(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in Form GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in Form GSTR-3B for preceding tax period;</p> <p>(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in Form GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in Form GSTR-3B for preceding tax period]⁶.</p>
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Related provisions of the Statute:

Section or Rule	Description
Section 2(82)	Definition of "Output tax"
Section 2(83)	Definition of "Outward supply"
Section 2(94)	Definition of "Registered person"
Section 2(97)	Definition of "Return"

⁴ Sub-rule (5) inserted vide *Notf No. 94/2020-CT dt. 22.12.2020*

⁵ Substituted vide *Notf. No. 82/2020- CT dt. 10.11.2020 w.e. f 01.01.2021*

⁶ Inserted vide *Notf. No. 01/2021-CT dated 01.01.2021*

Section 2(117)	Definition of "Valid return"
Section 16	Eligibility and conditions for taking input tax credit
Section 17	Apportionment of credits and blocked credits
Section 22	Persons liable for registration
Section 24	Compulsory registration in certain cases
Section 38	Furnishing details of inward supplies
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 14 (IGST Act)	Special provision for payment of tax by a supplier of online information and database access or retrieval services.

37.1 Introduction

This provision relates to furnishing of details of outward supplies by the supplier .

37.2 Analysis

- (a) A return of outward supplies in terms of this section should be furnished by every registered taxable person except for the following persons namely,
- Input service distributor
 - A non-resident taxable person
 - A person paying tax under the provisions of section 10 (composition levy)
 - A person paying tax under the provisions of section 51 (TDS)
 - A person remitting tax collected under the provisions of section 52 (TCS)
 - A person referred to in section 14 of IGST Act – Person providing online information and data access & retrieval services to a non-taxable online recipient.
- (b) Explanation to section 37 relating to furnishing of the "details of outward supplies" shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period. This e-return shall be filed within 11 days from the end of the tax period in Form GSTR-1.
- (c) Such returns shall be for supply of goods or services or both as effected during a tax period and shall be filed electronically.
- (d) The Commissioner is empowered to notify any extension of due date of filing, for any class of persons, beyond the tenth of the succeeding month, with reasons to be recorded in writing. Refer Annexure 'A' at the end of the Chapter, for extensions notified, from time to time, for various returns.
- (e) The details provided by the supplier in Form GSTR-1 shall be auto-populated and made available electronically to the recipient, for matching purposes, in accordance with the

provision of Rule 60 in Form GSTR-2A / Form GSTR-2B , *which can be used for reconciliation and filing of Form GSTR-9 i.e. Annual return.*

- (f) The present process of return filing envisages that the recipient of the supply shall be provided an opportunity to accept, reject, amend or delete the details in a two-way communication process. This opportunity is not available at present as filing of Form GSTR-2 has been deferred.
- (g) If any error or omission is discovered in the course of matching as specified in the Act and discussed under sections 42 and 43, rectifications of the same shall be effected; and tax and interest, if any, as applicable shall be paid on such corrections by the person responsible for filing the return of outward supplies. Sections 42 and 43 are currently not applicable as the due dates for filing of details in Form GSTR-2 are yet to be notified.
- (h) Such rectification of error or omission, however, is not permitted after filing of annual return or the return for the month of September of the following financial year to which the details pertain to, whichever is earlier.

However, the GST Council has provided relaxation to the tax payers for the financial year 2017-18 vide the Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018, after considering the fact that financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to in sub-section (4) within the stipulated time;
- (ii) the registered persons could not rectify the error or omission in terms of the provisions of sub-section (3) of section 37 within the stipulated time.

Therefore, any error or omission pertaining to the financial year 2017-18 could be rectified till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.

For example assume an entity has furnished the annual returns for the year 2020-21 on August 15, 2021. If an error is discovered in respect of a transaction pertaining to the tax period July 2020, where the entity has filed its returns for the month of September 2021 on October 18, 2021. In this case, the rectification of the error pertaining to a transaction in July 2020 cannot be made beyond August 15, 2021. This is because the said entity has already filed its annual return on 15th August, 2021.

The following registered persons will not be allowed to furnish the details of outward supplies of goods or services (Form GSTR-1)–

- who is allowed to set off 100% of ITC against the outward tax liability but has not furnished the below said return:

- Monthly Form GSTR-3B - for preceding two months.
(or)
 - Quarterly Form GSTR - 3B under QRMP Scheme – for the preceding tax period i.e. previous quarter.
- who is not allowed to set off ITC in excess of 99%.of outward tax liability and has not furnished the following returns:
- Monthly Form GSTR-3B - for the preceding one month.
(or)
 - Quarterly Form GSTR - 3B under QRMP Scheme – for the preceding tax period i.e. previous quarter.

Linking e-way bill with GSTR-1

Every registered person who causes movement of goods of consignment value exceeding ₹ 50,000/- or ₹ 1,00,000/- (as prescribed under the respective State GST law), as the case may be, in relation to supply, or for reason other than supply such as sale of goods on approval basis, job work etc., or due to inward supply from an unregistered person excluding exempted goods needs to furnish information relating to the said goods and thereby, furnish details of invoices while generating e-way bills. Further, the invoice details for business to business supplies have to be given in Form GSTR-1 by the tax payer. To avoid duplicate data entry, GSTN has provided a facility to taxpayers, where e-way bill data of a tax period can be imported by the taxpayer in their Form GSTR-1. If the number of e-way bills generated in a month are:

- up to 50 only, the invoice details can be directly imported into the respective Tab of Form GSTR 1, without using the offline tool.
- more than 50 but less than 500, invoices can be downloaded in three separate CSV files with data pertaining to B2B transactions, B2C transactions and HSN summary. These files can then be imported into Form GSTR-1 offline tool.
- more than 500, the invoice details in respect of B2B transactions, B2C transactions and HSN summary can be imported from e-way bill portal in a single excel file. This file can then be imported into Form GSTR-1 offline tool.

However, the data so imported can be edited while filing Form GSTR-1.

It is pertinent to mention here that 'import EWB data' option in the GSTN portal and selection of requisite data of invoices to be uploaded in the GSTR-1 is an option, made available to ease the return filing procedure and the same is not mandatory. Where the user decides not to use the option, details of such invoices are to be filed manually.

Matching details given in Form GSTR-1 with those given in the e-way bill will curb tax evasion as evident from certain facts revealed like some transporters are doing multiple trips by generating only a single e-way bill or not reflecting invoices for which e-way bill is generated

while filing Form GSTR-1 or e-way bill is not being generated even as supplies are being made etc.

However, the following points need to be considered while reconciling e-way bills generated with the data declared in GST returns so that frivolous demands are not raised:

- movement of goods over and above a threshold limit require generation of e-way bill while data declared in Form GSTR-1 includes all the supplies regardless of any threshold,
- in case of supply of services, no e-way bill is required to be issued while the same needs to be duly reported in Form GSTR-1,
- varied State-specific requirements, such as different threshold limits and notified products for which e-way bills are required,
- reconciliation of the value of supplies considering the credit notes (tax or financial) issued later by the supplier to factor the discounts, deficiency, etc. for the customer,
- where goods are transported by job worker, the e-way bill will be generated on the basis of delivery challan and not on the basis of tax invoice issued by job worker for job work charges. The value of goods moved on the basis of delivery challan is not to be reported in Form GSTR-1 and neither there is mention of tax invoice issued by job worker for job work charges in e-way bill; therefore, no data would be auto-populated in Form GSTR-1 of the job worker.

Components of valid GST Return for Outward Supplies made by the Taxpayer (Form GSTR-1)

This Statement of outward supplies would capture the following information:

1. GSTIN
2. Name
3. Period to which the return pertains
4. Aggregate turnover of the taxpayer in the previous financial year. This information would be submitted by the taxpayers only in the first year, first tax period and will be auto-populated in subsequent tax periods and years.
5. The transactions of outward supplies are required to be furnished in the said statement i.e., Form GSTR 1 at invoice / consolidated level, as per the requirements laid down in law / rules which are as mentioned in the following tables:

Table 1 Submission of information at Invoice level

Type	Supplies made to	Invoice Value	Level of submission
Inter-State	Registered persons	Any	Invoice level
	Unregistered persons (stated as consumer in the return)	> 250,000	Invoice level
	Credit notes for the above		Invoice level submission

Table 2 Submission of information at consolidated (Place of supply) level

Type	Supplies made to	Invoice Value	Level of submission
Intra-State	Unregistered persons	Any	Consolidated
	Unregistered persons (stated as consumer in the return)	< 250,000	Consolidated
	All exempted supplies	Any	Consolidated

Note: For all B2C supplies (whether inter-State or intra-State) where invoice value is up to ₹ 2,50,000/- State-wise and rate-wise summary of supplies should be uploaded in Table 7 of Form GSTR-1.

Additional Comments

Every registered person furnishing any statement or return or making any application, shall make sure that they have read the instructions provided by GSTN which is to be followed by every registered person furnishing such statement / return / application. The said instruction is available in the format(s) of Form(s) prescribed in CGST Rules, 2017 as well as at the offline utility of each of the statement / return / application.

Illustration:

1. HSN requirement: HSN summary to be provided in Table 12 of Form GSTR 1 is divided into 2 parts vide Notification No. 78/2020 – C.T. dated 15.10.2020 i.e., (a) Aggregate turnover up to ₹ 5 crore in the previous financial year - 4 digits compulsorily for B2B supply and optional for B2C supply (b) Aggregate turnover above ₹ 5 crore in the previous financial year - 6 digits.

Further, Unit Quantity Code (UQC) for which no specific unit of measurement is available, shall be selected as 'OTHERS'; for example in case of supply of services, UQC can be on the basis of number of invoices issued under particular HSN for a particular tax period.

It is also important to note that, HSN Summary or summary of supplies at description of goods / services level, shall also contain details of supplies which are exempt from payment of tax or is not liable to goods and service tax i.e., non-taxable supply (example supply of alcoholic liquor meant for human consumption).

2. Furnishing of details of Physical Exports as against supplies made to SEZ unit or SEZ developer / Deemed Exports: Details of physical export of goods or services or both are to be separately furnished in Table 6A of Form GSTR-1.

37.3 Comparative Review

Under all the earlier laws, which have been subsumed into GST, there was no concept of furnishing a statement of outward supplies for the purpose of matching outward supplies with the input tax credit availed by the recipient of such supply. However, VAT laws of few States such as Karnataka had the facility of e-UPaSS which was introduced with the intent of matching

output tax paid by the seller with that of input tax credit availed. However, the said activity was never carried out even as part of assessment under respective State VAT Laws.

37.4 Issues and Concerns

- (i) It is important for every registered person to note that the details of all outward supplies made by him is to be furnished in Form GSTR-1 i.e., statement of outward supplies, irrespective of the fact, whether such supply is outside the umbrella of GST or exempted from payment of tax i.e., GST, by way of exemption notification or is it a supply of notified goods or services which is liable to tax in the hands of recipient. The reason for disclosure is (1) the law requires one to provide details of such supplies though not liable to tax; and (2) as a registered person, by disclosing the values of all supplies, the registered person is effecting a reconciliation of financial statements with that of statements / returns furnished.
- (ii) The person effecting zero-rated supplies (physical export of goods), who wishes to claim refund of taxes paid has to ensure that details relating to such supplies as provided in GSTR-1, like invoice no., shipping bill details, value of goods exported and amount of IGST paid match with the details as available in the ICEGATE system. Only on matching of such details, refund of tax paid will be granted. Therefore, it is important that every registered person making physical export of goods verifies whether details of all export invoices as provided in GSTR-1 matches with details available in customs in ICEGATE.

The same can be verified by logging in to www.gst.gov.in with valid credentials and carrying out the following step:

Refunds >> Track status of invoice data to be shared with ICEGATE

Note: If the difference between the amount of IGST paid as disclosed in Form GSTR-3B and that in Form GSTR-1 is more than ₹ 100, the information will not be shared by GSTN for verification by ICEGATE; in such cases one has to first ensure that there is parity in the value disclosed in Form GSTR-3B and Form GSTR-1 by amending the details as required.

37.5 Quarterly Return Monthly Payment Scheme (QRMP Scheme)

The GST Council, in its 42nd meeting held on 05.10.2020, had recommended that registered person having aggregate turnover up to five crore rupees may be permitted to furnish return on quarterly basis along with monthly payment of tax, with effect from 01.01.2021. Accordingly, the scheme was announced and registered persons having an aggregate turnover of up to 5 crore rupees in the preceding financial year were allowed to file quarterly Form GSTR – 1.

Details of the scheme are explained here under:

- a. For each of the first and second months of a quarter, such a registered person will have the facility (Invoice Furnishing Facility- IFF) to furnish the details of such outward supplies

- to a registered person, as he may consider necessary, between the 1st day of the succeeding month and the 13th day of the succeeding month.
- b. The said details of outward supplies shall, however, not exceed the value of fifty lakh rupees in each month.
 - c. It may be noted that after 13th of the month, this facility for furnishing IFF for previous month would not be available.
 - d. As a facilitation measure, continuous upload of invoices would also be provided for the registered persons wherein they can save the invoices in IFF from the 1st day of the month till 13th - day of the succeeding month.
 - e. The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the Form GSTR-2A and Form GSTR-2B of the concerned recipient.
 - f. The facility of furnishing details of invoices in IFF is not mandatory and is only an optional facility made available to the registered persons under the QRMP Scheme.
 - g. The details of invoices furnished using the said facility in the first two months are not required to be furnished again in Form GSTR-1. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in Form GSTR-1 for the quarter.

Statutory Provisions

38. Furnishing details of inward supplies

- (1) *Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10, section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.*
- (2) *Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975, and credit or debit notes received in respect of such supplies*

during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such Form and manner as may be prescribed:

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner

- (3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed
- (4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.
- (5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

Extract of the CGST Rules, 2017

60. Form and manner of furnishing details of inward supplies

- (1) [The details of outward supplies furnished by the supplier in Form GSTR-1 or using the IFF shall be made available electronically to the concerned registered persons (recipients) in Part A of Form GSTR-2A, in Form GSTR-4A and in Form GSTR-6A through the common portal, as the case may be.
- (2) The details of invoices furnished by a non-resident taxable person in his return in Form GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of Form GSTR-2A electronically through the common portal.
- (3) The details of invoices furnished by an Input Service Distributor in his return in Form GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of Form GSTR-2A electronically through the common portal.

- (4) *The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in Form GSTR-7 shall be made available to the deductee in Part C of Form GSTR-2A electronically through the common portal*
- (5) *The details of tax collected at source furnished by an e-commerce operator under section 52 in Form GSTR-8 shall be made available to the concerned person in Part C of Form GSTR 2A electronically through the common portal.*
- (6) *The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in Part D of Form GSTR-2A electronically through the common portal.*
- (7) *An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in Form GSTR-2B , for every month, electronically through the common portal, and shall consist of -*
- (i) *the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in Form GSTR-1 , between the day immediately after the due date of furnishing of Form GSTR-1 for the previous month to the due date of furnishing of Form GSTR-1 for the month;*
 - (ii) *the details of invoices furnished by a non-resident taxable person in Form GSTR-5 and details of invoices furnished by an Input Service Distributor in his return in Form GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in Form GSTR-1 or using the IFF, as the case may be,-*
 - (a) *for the first month of the quarter, between the day immediately after the due date of furnishing of Form GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;*
 - (b) *for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;*
 - (c) *for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;*
 - (iii) *the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.*

- (8) *The Statement in Form GSTR-2B for every month shall be made available to the registered person, -*
- (i) *for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in Form GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;*
- (ii) *in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in Form GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39⁷.*

Related provisions of the Statute

Section or Rule	Description
Section 2(62)	Definition of "Input tax"
Section 2(67)	Definition of "Inward supply"
Section 2(94)	Definition of "Registered person"
Section 2(97)	Definition of 'Return'
Section 2(117)	Definition of "Valid return"
Section 16	Eligibility and conditions for taking input tax credit
Section 17	Apportionment of credits and blocked credits
Section 22	Persons liable for registration
Section 24	Compulsory registration in certain cases
Section 37	Furnishing details of outward supplies
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 14 (IGST Act)	Special provision for payment of tax by a supplier of online information and database access or retrieval services.

⁷ Substituted vide *Notf. No.-CT dt. 10.11.2020 w.e.f 01.01.2021*

38.1 Introduction

This provision relates to furnishing of details of inward supplies by the recipient on the basis of details of outward supplies uploaded by the supplier(s) in Form GSTR 1.

38.2 Analysis

- (a) In respect of the return for outward supplies filed by the supplier of goods / services (under section 37 of CGST / SGST Act, 2017), the recipient of supply is required to match his inward supply details with that of the details uploaded by the supplier by way of furnishing Form GSTR-1.
- (b) The details uploaded by the supplier and non-resident taxable person will be made available to the recipient in Part 'A' of Form GSTR 2A (the details of input tax credit distributed by input service distributor will be made available in Part 'B' of said Form i.e., Form GSTR 2A). The details will be available for verification as and when the supplier has furnished Form GSTR-1. The details of tax deducted at source and tax collected at source will be made available in Part 'C' of Form GSTR 2A and the details of IGST paid on import of goods will be made available in Part 'D' ..

Supplier Type	Return Form	GSTR-A of the Receptient
Regular	GSTR-1/iff	Part-A of GSTR 2A
Non-Resident Taxable Person	GSTR-5	
Input Service Distributor	GSTR-6	Part-B of GSTR 2A
TDS Dedctor - Sec. 51	GSTR-7	Part-C of GSTR 2A
TCS Collector – Sec. 52	GSTR-8	
Imported via Bill of Entry (BoE)		Part-D of GSTR 2A

Part A of Form GTSR 2A will contain the following details (auto-populated on the basis of Form GSTR 1 submitted by the supplier).

Sl. No. of Form 2A	Content of Form GSTR 1 of supplier
3	Inward supplies received from a registered person other than the supplies attracting reverse charge.
4	Inward supplies received from a registered person on which tax is to be paid on reverse charge.
5	Debit / credit notes (including amendments thereof) received during current tax period.

Note: The filing of Form GSTR-2 has been suspended for the time being.

- (c) In case, any error or omission is discovered in the course of matching as specified in the Act and discussed under section 42 and 43, rectification of the same shall be effected and tax and interest, if any as applicable shall be paid on such corrections by the person responsible for filing the return of inward supplies.
- (d) Such rectification of error or omission, however, is not permitted after filing of annual return or before the due date for filing the return for the month of September of the following financial year to which the details pertain, whichever is earlier.

38.3 Issues and Concerns

- (i) As a recipient of supply one would have to be cautious since supply details are uploaded by his suppliers by way of filing of Form GSTR 1. The recipient will only download and verify such details in Form GSTR 2A / Form GSTR 2B. The recipient should ensure that, all his inward supplies on which he has availed input tax credit has been uploaded by his supplier and the details of the same is available in Form GSTR-2A / Form GSTR 2B. By this, the recipient of supply can avoid interest liability on taking of excess credit (in the eyes of exchequer) which may also effect his goods and service tax compliance rating in long run.
- (ii) Further, the recipient of credit shall be aware of the fact that, input tax credit in relation to supply received in a particular financial year say 2020-219 (including transactions of credit / debit notes as the case may be), if not availed earlier, is to be availed on or before the due date prescribed for filing of return for the month of September 2021 or date of filing of annual return in Form GSTR 9, whichever is earlier. On this aspect, law is sacrosanct and no additional time is allowed which will result in losing out on input tax credit.

Statutory Provisions

39. *Furnishing of returns*

- (1) ⁸[Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

⁸ Substituted vide *Finance (No. 2) Act, 2019 w.e.f. 10.11.2020*

- (2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.]
- (3) *Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.*
- (4) *Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.*
- (5) *Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.*
- (6) *The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein*
- Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.*
- (7) ⁹*[Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:*
- Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:*
- Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.]*

⁹ Substituted vide Finance (No. 2) Act, 2019 w.e.f. 10.11.2020

- (8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.
- (9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars subject to payment of interest under this Act.
- Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following ¹⁰[the end of the financial year to which such details pertain], or the actual date of furnishing of relevant annual return, whichever is earlier.
- (10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.

Extract of the CGST Rules, 2017

61. Form and manner of submission of monthly return

- (1) [Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **Form GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under—
- (i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:
- (ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:—

¹⁰ Substituted vide The Central Goods and Services Tax (Amendment) Act, 2018 w.e.f. date to be notified

TABLE

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
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.	Twenty-second day 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, 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.	Twenty-fourth day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in Form GSTR-3B.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) 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 the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in Form GST PMT-06, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in Form GST PMT-06, such a registered person may—

- (a) for the first month of the quarter, take into account the balance in the electronic cash ledger.
- (b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

- (4) *The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in FORM GSTR-3B, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in FORM GSTR-3B for the said quarter has been filed]*¹¹.

61A. Manner of opting for furnishing quarterly return

- (1) *Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day 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:*

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,-

- (a) *becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or*
- (b) *opts for furnishing of return on a monthly basis, electronically, on the common portal:*

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

- (2) *A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.]*¹⁵

62. ¹²[Form and manner of submission of statement and return]

- (1) *Every registered person paying tax under section 10 shall-*
- (i) *furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in Form **GST CMP-08**, till the 18th day of the month succeeding such quarter; and*
 - (ii) *furnish a return for every financial year or, as the case may be, part thereof in Form **GSTR-4**, till the thirtieth day of April following the end of such financial year]*¹³

¹¹ Substituted w.e.f 01.01.2021 vide Notf No. 82/2020 dt. 10.11.2020

¹² Substituted vide Notf. no. 20/2019-CT dt. 23.04.2019 for—Form and manner of submission of quarterly return by the composition supplier

¹³ Substituted vide Notf no. 20/2019-CT dt. 23.04.2019

electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

~~¹⁴[Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.]~~

- (2) Every registered person furnishing the ¹⁵[statement under sub-rule (1) shall discharge his liability towards tax or interest] payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.
- (3) The return furnished under sub-rule (1) shall include the-
- (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
 - (b) consolidated details of outward supplies made.
- (4) A registered person who has opted to pay tax under section 10 []¹⁶ from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

Explanation.— For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail ¹⁷[~~of~~] input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme ¹⁸[].

- (5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish ¹⁹[a statement in **Form GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **Form GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls].

²⁰[(6)]

¹⁴ Inserted vide Notf no. 45/2017 - CT dt 13.10.2017 and Omitted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁵ Substituted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁶ Omitted vide Notf no. 82/2020-CT dt. 10.11.2020

¹⁷ Omitted vide Notf no. 20/2019-CT dt. 23.04.2019

¹⁸ Omitted vide Notf no. 82/2020-CT dt. 10.11.2020

¹⁹ Substituted vide Notf no. 20/2019-CT dt. 23.04.2019

²⁰ Inserted vide Notf no. 20/2019-CT dt. 23.04.2019 and omitted vide Notf no. 82/2020-CT dt. 10-11-2020.

63. Form and manner of submission of return by non-resident taxable person

Every registered non-resident taxable person shall furnish a return in **Form GSTR-5** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

64. Form and manner of submission of return by persons providing online information and database access or retrieval services

Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in **Form GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.

65. Form and manner of submission of return by an Input Service Distributor

Every Input Service Distributor shall, on the basis of details contained in **Form GSTR-6A**, and where required, after adding, correcting or deleting the details, furnish electronically the return in **Form GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

66. Form and manner of submission of return by a person required to deduct tax at source

- (1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **Form GSTR-7** electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.
- (2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the ²¹[deductees] ~~suppliers in Part C of FORM GSTR-2A and FORM GSTR-4A~~ ²²on the common portal after ²³[the due date of] filing of Form GSTR-7 ²⁴[for claiming the amount of tax deducted in his electronic cash ledger after validation].

²¹ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

²² Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

²³ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁴ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

(3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in **Form GSTR-7A** on the basis of the return furnished under sub-rule (1).

67. Form and manner of submission of statement of supplies through an ecommerce operator

(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in **Form GSTR-8** electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers ²⁵~~[in Part C of FORM GSTR-2A]~~ on the common portal after ²⁶~~[the due date of]~~ filing of **Form GSTR-8** ²⁷~~[for claiming the amount of tax collected in his electronic cash ledger after validation]~~.

²⁸ **[67A. Manner of furnishing of return by short messaging service facility. –**

Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in Form GSTR-3B or a Nil details of outward supplies under section 37 in Form GSTR-1 or a Nil statement in Form GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based one time password facility..

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in Form GSTR-3B or Form GSTR-1 or Form GST CMP-08, as the case may be²⁹³⁰

68. Notice to non-filers of returns

A notice in **Form GSTR-3A** shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

²⁵ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁶ Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁷ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

²⁸ Inserted vide Notf no. 38/2020 – CT dt. 05.05.2020 with effect from 08.06.2020 as amended by Notf No. 44/2020 dt. 08.06.2020

²⁹ Substituted by Notf. No. 58/2020- CT dt. 01.07.2020 w.e.f 01.07.2020

³⁰ Substituted by Notf. No. 79/2020- CT dt. 15.10.2020 w.e.f 15.10.2020

Related provisions of the Statute

Section or Rule	Description
Section 2(94)	Definition of "Registered person"
Section 2(97)	Definition of 'Return'
Section 2(117)	Definition of "Valid return"
Section 16	Eligibility and conditions for taking input tax credit
Section 17	Apportionment of credits and blocked credits
Section 22	Persons liable for registration
Section 24	Compulsory registration in certain cases
Section 37	Furnishing details of outward supplies
Section 38	Furnishing details of inward supplies
Section 41	Claim of input tax and provisional acceptance thereof
Section 42	Matching of reversal and reclaim of input tax credit
Section 43	Matching, reversal and reclaim of reduction in output tax liability
Section 46	Notice to return defaulters
Section 47	Levy of late fee
Section 51	Tax deduction at source
Section 52	Collection of tax at source
Section 14 (IGST Act)	Special provision for payment of tax by a supplier of online information and database access or retrieval services.

39.1 Analysis

This section deals with filing of GST returns by persons registered under different provisions of this Act and rules made thereto.

A. Return and due dates for payment of tax and filing of return for the registered person

Section Ref. (A)	Person Liable (B)	FORM (C)	CGST Rule (D)	Due date for payment of tax (E)	Due Date for filing of return (F)	Periodicity (G)
39 (1)	<p>Regular Taxpayers (other than registered persons covered under sub-section 2, 3, 4 & 5 of Section 39)</p> <p>Category - 1 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</p>	GSTR-3B	Rule 61	On or before the due date of filing of return – As referred in column (F)	<p>→ Registered persons, who are not under QRMP Scheme – 20th of the next month.</p> <p>→ Registered persons, who have opted for QRMP Scheme -</p> <p>a. registered in Category 1 States – 22nd of the next month following the Quarter.</p> <p>b. registered in Category 2 States – 24th of the next month following the Quarter.</p>	Monthly / Quarterly

	Category - 2 States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi					
39(2)	Composition Taxable persons	GSTR-4 / GST CMP - 08	Rule – 62	On or before the due date of filing of return – Ref column (F)	CMP 08 to be filed within 18 th day of the month succeeding the quarter. GSTR-4 up to 30 th Apr after the end of the FY.	Quarterly / Annual.
39(3)	Any registered	GSTR-7	Rule –	On or	On or before	Monthly

	person who is liable to deduct tax at source under section 51		66	before the due date of filing of return – As referred in column (F)	10 th day of the subsequent month	
39(4)	Input Service Distributor (for distributing credits)	GSTR-6	Rule – 65	Not Applicable	On or before 13 th day of the succeeding month	Monthly
39(5)	Non-resident taxable person	GSTR-5	Rule – 63	On or before the due date of filing of return – As referred in column (F)	Within 20 days from the end of the calendar month or within 7 days after the last day of the period of registration, whichever is earlier	
	Supplier located outside taxable territory – making supply of online information and data base access or retrieval services from a place outside India to non-taxable online recipient	GSTR-5A	Rule – 64	On or before due date of filing of return – As referred in Column (F)	On or before 20 th day of the succeeding month (including part thereof)	Monthly

B. The extension of time limit for furnishing the returns

The Commissioner is empowered by sub-section (6) of section 36, for extending the due dates for furnishing the returns and on the basis of this, commissioner Central Tax / State Tax has issued Notification(s) extending due date(s) originally prescribed for filing of statement(s) / return(s), as the case may be.

Refer Annexure – A at the end of the Chapter, giving details of Notification(s) extending due date(s) for various statement(s) / return(s) prescribed under the GST laws.

C. Mandatory to file returns

Every registered person covered under section 39(1) & 39(2) shall furnish a return for every tax period whether or not any supplies of goods and/or services have been effected during such tax period. In other words, the person registered as regular taxpayer (including SEZ unit or developer) and person registered as a composition taxpayer, are obliged to file "NIL RETURN" even when there is / are no transaction(s) effected by them in any tax period.

D. Rectification of error and omission

- (i) Every registered person (including ISD and the person liable to deduct tax at source) who has furnished or is required to file a return in terms of this section, can, on identification of any error or omission rectify the same in the tax period in which such error or omission is noticed by him.
- (ii) Rectification, resulting in additional output tax or reduction in input tax credit shall be paid / reversed and the same would be subject to interest as prescribed in section 50 of this Act.
- (iii) Such rectification of error or omission will not be allowed, when omission or incorrect particulars are discovered as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities,
- (iv) Further, no rectification of any error or omission will be allowed after the due date for filing of return for the month of September or second quarter of the succeeding financial year, or the actual date of filing of relevant annual return, whichever is earlier.

E. Non-submission of previous tax period returns

A registered person will not be allowed to furnish a return for any tax period, unless the returns for all previous tax periods have been furnished by him. Currently, the filing of monthly return in Form GSTR 3 is suspended and a summary return in Form GSTR 3B is required to be filed on monthly basis by every taxpayer including composition taxpayer.

CBIC vide *Circular No. 129/48/2019 – GST dated 24th December, 2019* issued clarifications and guidelines for standard operating procedure to be followed in case of non-filers of returns.

Further, filing of Form GSTR 2 i.e., statement of inward supply is also suspended for an indefinite period and therefore filing of Form GSTR 3 i.e., monthly return is not possible. As a result, currently, the assessment of returns and information furnished thereon, is being done on the basis of information furnished in Form GSTR-3B, Form GSTR-1 i.e., statement of outward supply for supplies effected and Form GSTR-2A which is made available to the recipient of supply on the basis of details of outward supply furnished by supplier in Form GSTR-1.

Provisions relating to deduction of tax at source (section 51) and provisions of collection of tax at source (section 52), have been implemented w.e.f 1.10.2018. Form GSTR-7 is required to be filed by a person liable to deduct tax at source and furnishing of a statement in Form GSTR-8 is required to be filed by the person liable to collect tax at source in terms of GST provisions.

F. Quarterly Return Monthly Payment Scheme→ *Eligibility:*

- A registered person who is required to furnish a return in Form GSTR-3B, and who has an aggregate turnover of up to 5 crore rupees in the preceding financial year, is eligible for the QRMP Scheme from 01.01.2021.
- Further, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

→ *Mode of exercising the option*

- Facility to avail the scheme on the common portal would be available throughout the year.
- A registered person can opt in for any quarter from first day of second month of preceding quarter to the last day of the first month of the quarter. In order to exercise this option, the registered person must have furnished the last return, as due on the date of exercising such option. Once the option has been exercised, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the said option.
- Similarly, the facility for opting out of the Scheme for a quarter will be available from first day of second month of preceding quarter to the last day of the first month of the quarter.
- It is also clarified that such registered person, whose aggregate turnover crosses 5 crore rupees during a quarter in current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the succeeding quarter. In other words, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall no longer be eligible for the Scheme from the next quarter.
- It is further clarified that the option to avail the QRMP Scheme is GSTIN wise and therefore, distinct persons as defined in section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme for one or more GSTINs. In other words, some GSTINs for that PAN can opt for the QRMP Scheme and remaining GSTINs may not opt for the Scheme.

→ *Filing Quarterly Return (Form GSTR-3B)*

- Registered persons would be required to furnish Form GSTR-3B, for each quarter, on or before 22nd or 24th day of the month succeeding such quarter. In Form GSTR-3B, they shall declare the supplies made during the quarter, ITC availed during the quarter and all other details required to be furnished therein.

- The amount deposited by the registered person through Form GST PMT-06 in the first two months shall be debited solely for the purposes of offsetting the liability furnished in that quarter's Form GSTR-3B. However, any amount left after filing of that quarter's Form GSTR-3B may either be claimed as refund or may be used for any other purpose in subsequent quarters.
- In case of cancellation of registration of such person during any of the first two months of the quarter, he is still required to furnish return in Form GSTR-3B for the relevant tax period.

→ *Making Monthly Payment*

- A registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in Form GST PMT-06, by the twenty fifth day of the month succeeding such month. While generating the challan, taxpayers should select Monthly payment for quarterly taxpayer as reason for generating the challan. The said person can use any of the following two options provided below for monthly payment of tax during the first two months –
 - (a) Fixed sum method: A facility is being made available on the portal for generating a pre-filled challan in Form GST PMT-06 for an amount equal to thirty five per cent. 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.
 - (b) Self-assessment method: The said persons, in any case, can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available, in Form GST PMT-06. In order to facilitate ascertainment of the ITC available for the month, an auto-drafted input tax credit statement has been made available in Form GSTR-2B, for every month.

→ *Applicability of Interest*

- For registered person making payment of tax by opting fixed sum method-
 - (i) No interest would be payable in case the tax due is paid in the first two months of the quarter by way of depositing auto-calculated fixed sum amount as detailed in Para 6.1(a) above by the due date. In other words, if while furnishing return in Form GSTR-3B, it is found that in any or both of the first two months of the quarter, the tax liability net of available credit on the supplies made /received was higher than the amount paid in challan, then, no interest would be charged provided they deposit system calculated amount for each of the first two months and discharge their entire liability for the quarter in the Form GSTR-3B of the quarter by the due date.

- (ii) In case such payment of tax by depositing the system calculated amount in Form GST PMT-06 is not done by due date, interest would be payable at the applicable rate, from the due date of furnishing Form GST PMT-06 till the date of making such payment.
- (iii) Further, in case Form GSTR-3B for the quarter is furnished beyond the due date, interest would be payable as per the provisions of section 50 of the CGST Act for the tax liability net of ITC.
- For a 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.
- Interest payable, if any, shall be paid through Form GSTR-3B.

→ *Applicability of Late Fee*

Late fee is applicable for delay in furnishing of return / details of outward supply as per section 47 of the Act. The requirement to furnish the return under the proviso to sub-section (1) of section 39 is quarterly. Accordingly, late fee would be the applicable for delay in furnishing of the said quarterly return / details of outward supply. It is clarified that no late fee is applicable for delay in payment of tax in first two months of the quarter.³¹

Return by Composition taxpayer

Every person registered as composition tax payer is required to furnish return on quarterly basis in Form GSTR CMP-08 within 18 days from the end of the relevant quarter to which such return pertains.

Further, *Notification No. 12/2020- Central Tax dated 21st March 2020* has exempted those registered persons from filing GSTR-1 for 2019-20 who could not opt for availing the option of special composition scheme by filing Form CMP-02 & have furnished a return in Form GSTR-3B instead of furnishing the statement containing the details of payment of self-assessed tax in Form GST CMP-08.

Refer Annexure - A at the end of this Chapter for changes in due dates and details of relevant notifications.

Return by Input Service Distributor

Every person who is registered as an Input Service Distributor for the purpose of distributing credits relating to input services, is required to file a monthly return in Form GSTR-6 within 13 days of the succeeding month.

³¹ Refer *Circular No. 143/13/2020- GST dt. 10.11.2020*

Refer Annexure – A at the end of this Chapter for changes in due dates and details of relevant notifications.

Valid Return

Return furnished for any tax period will be considered as a valid return in terms of section 2(117) of the CGST Act, 2017, only when self-assessed taxes are paid in full.

Statutory provisions

40. First Return

Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration.

40.1 Analysis

First Return – On grant of registration, a taxable person is required to file his first return. This section specifies the period for which this first return needs to be furnished. It is important to note that no separate form / return has been prescribed for first return and will have to furnish first return in regular forms such as GSTR-3B / 3 or GSTR 4, as the case may be.

Furnishing details as part of first return would apply, only when the person has effected taxable supplies between the period of date of application for registration and the actual date of grant of registration, where such registration certificate is granted effective from the date of application for registration.

The details would generally include:

Transaction to be reported	Related Period
Outward supplies	From date on which he becomes liable to get registered till the date on which registration is granted

Applicability of provisions of revised invoice

It is important to note that, one would have to issue or raise a revised invoice, to give effect to the taxes liable to be paid under GST laws. This would be applicable only when any person, receives a certificate of registration in Form GST REG-06 bearing the date of application for registration as effective date of registration, though such registration certificate may be received at a later date (Rule 53 of CGST Rules, 2017 should be referred).

Input tax credit on purchases prior to the date of registration

As per the section 18(1), the person making an application for new registration shall be entitled to claim credit of input tax held in inputs as such, inputs contained in semi-finished goods or finished goods held in stock by such person on the day immediately preceding the date from which such person is liable to obtain registration i.e., the supplies made thirty days before the

date of registration if the application for registration is made on thirtieth day, from the date on which he became liable to get registered *or* the date on which he made an application for registration, if application for registration is made immediately when he became liable for registration.

Note: Input tax credit in relation to capital goods held as a fixed asset as on the above date, which will be used or is intended to be used in making taxable supply will not be available, as there is no specific provision in this regard. In such cases, person making an application for registration could effect purchases of such capital goods (if he is intending to purchase any) after receiving the said registration certificate.

Statutory provisions

41. Claim of input tax credit and provisional acceptance thereof

- (1) *Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.*
- (2) *The credit referred to in sub section (1) shall be utilised only for payment of self-assessed output tax liability as per the return referred to in the said sub-section.*

41.1 Introduction

This section relates to claim of input tax credit on self-assessment basis and its provisional acceptance thereof by the revenue.

41.2 Analysis

All registered persons shall be eligible to avail eligible input tax credit on self-assessment basis. The amount availed as input tax credit on self-assessment basis, shall be credited to his electronic credit ledger on a provisional basis and it would attain finality only after applying the procedures as prescribed under sections 42 and 43 of CGST / SGST Act, 2017.

This self-assessed input tax credit can be utilised for making payment of self-assessed output tax only (other than inward supplies liable to tax under reverse charge).

Statutory provisions

42. Matching, reversal and reclaim of input tax credit

- (1) *The details of every inward supply furnished by a registered person (hereafter in this section referred to as the "recipient") for a tax period shall, in such manner and within such time as may be prescribed, be matched-*
 - (a) *with the corresponding details of outward supply furnished by the corresponding registered person (hereafter in this section referred to as the "supplier") in his valid return for the same tax period or any preceding tax period,*

- (b) *with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him, and*
- (c) *for duplication of claims of input tax credit.*
- (2) *The claim of input tax credit in respect of invoices or debit notes relating to inward supply that match with the details of corresponding outward supply or with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him shall be finally accepted and such acceptance shall be communicated, in such manner as may be prescribed, to the recipient.*
- (3) *Where the input tax credit claimed by a recipient in respect of an inward supply is in excess of the tax declared by the supplier for the same supply or the outward supply is not declared by the supplier in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.*
- (4) *The duplication of claims of input tax credit shall be communicated to the recipient in such manner as may be prescribed.*
- (5) *The amount in respect of which any discrepancy is communicated under subsection (3) and which is not rectified by the supplier in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the recipient, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.*
- (6) *The amount claimed as input tax credit that is found to be in excess on account of duplication of claims shall be added to the output tax liability of the recipient in his return for the month in which the duplication is communicated.*
- (7) *The recipient shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5), if the supplier declares the details of the invoice or debit note in his valid return within the time specified in sub-section (9) of section 39.*
- (8) *A recipient in whose output tax liability any amount has been added under sub-section (5) or sub-section (6) shall be liable to pay interest at the rate specified under sub-section (1) of section 50 on the amount so added from the date of availing of credit till the corresponding additions are made under the said sub-sections.*
- (9) *Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the recipient by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed*
- Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the supplier.*
- (10) *The amount reduced from the output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the recipient in his return for the month in which such contravention takes place and such recipient shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.*

Extract of the CGST Rules, 2017**69. Matching of claim of input tax credit**

The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in Form GSTR-3-

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) invoice or debit note number;
- (d) invoice or debit note date; and
- (e) tax amount:

Provided that where the time limit for furnishing Form GSTR-1 specified under section 37 and Form GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

Explanation.- For the purposes of this rule, it is hereby declared that –

- (i) The claim of input tax credit in respect of invoices and debit notes in Form GSTR- 2 that were accepted by the recipient on the basis of Form GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;
- (ii) The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.

70. Final acceptance of input tax credit and communication thereof

- (1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in **Form GST MIS-1** through the common portal.
- (2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in **Form GST MIS-1** through the common portal.

71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit

- (1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy,

shall be made available to the recipient making such claim electronically in **Form GST MIS-1** and to the supplier electronically in **Form GST MIS-2** through the common portal on or before the last date of the month in which the matching has been carried out.

- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in Form GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Explanation. - For the purposes of this rule, it is hereby declared that –

- (i) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

72. Claim of input tax credit on the same invoice more than once

Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in **Form GST MIS-1** electronically through the common portal.

77. Refund of interest paid on reclaim of reversals

The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in Form GSTR-3 and shall be credited to his electronic cash ledger in Form GST PMT-05 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.

Related provisions of the Statute

Section or Rule	Description
Section 16	Eligibility and conditions for taking input tax credit
Section 17	Apportionment of credits and blocked credits
Section 37	Furnishing details of outward supplies
Section 38	Furnishing details of inward supplies

Section 41	Claim of input tax and provisional acceptance thereof
Section 42	Matching, reversal and reclaim of input tax credit
Section 43	Matching, reversal and reclaim of reduction in output tax liability
Section 46	Notice to return defaulters
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts
Section 50	Interest on delayed payment of tax
Section 51	Tax deduction at source
Section 52	Collection of tax at source

42.1 Introduction

This provision relates to matching, reversal and reclaim of input tax credit. The provisions of section 42 are currently not applicable due to deferment of filing of Form Nos. GSTR-2 and GSTR-3. However, the matching of input tax credit and verification of output tax liability would still be done on the basis of GSTR 1 furnished for outward supplies and the amount of credit availed by recipient apart from values as made available to him in his Form GSTR 2A, the facility of which is still available to both registered persons as well as to the exchequer to ensure that there is no mismatch in output tax paid or payable / input tax credit availed or available, as the case may be.

Further, *Notification No. 49/2019 C.T. dated 09.10.2019* as amended has inserted new sub-rule (4) to rule 36 of the CGST Rules, 2017 restricting taking of input tax credit in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the CGST Act, 2017. Such input tax credit is restricted to 5% of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers.

The following principal was laid down by the above referred sub-rule:

- The restriction of taking of input tax credit is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 but have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD, etc. which are outside the ambit of sub-section (1) of section 37, provided that eligibility conditions for taking of ITC are met in respect of the same.
- The particulars of the invoice in the **Form GSTR-2A** have to be matched with the inward register maintained under section 35 of the CGST Act, 2017.

- The supplier has to calculate 5% of the eligible credit available on only those invoices which have been uploaded by the supplier i.e., 5% of the eligible credit available in **Form GSTR-2B**.
- The balance ITC may be claimed by the taxpayer in any of the succeeding months provided details of requisite invoices are uploaded by the suppliers. The receiver can claim proportionate ITC as and when details of some invoices are uploaded by the suppliers provided that credit on invoices, the details of which are not uploaded (under sub-section (1) of section 37) remains under 5 per cent of the eligible input tax credit, the details of which are uploaded by the suppliers.

42.2 Analysis

A. Matching, reversal and reclaim envisages the following circumstances

<i>Situation</i>	<i>Remarks / Comments</i>
All transactions where input credit details of recipient are matched for output tax as stated by supplier and recipient (including cases where amount of input tax credit claimed is less than the amount of output tax paid by supplier on a particular tax invoice)	The transaction is treated as matched.
Transactions where the claim of input tax credit is made more than once (i.e., duplication of claims)	Details of such discrepancy shall be communicated to the registered person (only recipient) in Form GST MIS 1 .
Transactions where the claim for input tax credit is higher than the output tax as declared by the supplier	<p>Details of such discrepancy shall be made available to recipient in Form GST MIS-1 and to the supplier in Form GST MIS-2 – Two possibilities:</p> <p>(a) If the discrepancy is due to supplier's mistake and he accepts it, he can correct it in GSTR 1 of that month (results in increase in output liability in the hands of supplier).</p> <p>(b) If the discrepancy is due to recipient's mistake and he accepts it, he can correct it in the statement of inward supply for that month (results in reduction in input tax credit in the hands of recipient).</p> <p>However, if the same is not rectified by both of them, such amount will get added to output</p>

	tax liability of such recipient and the said amount is payable along with applicable interest [section 50(1) of CGST Act, 2017].
Transactions where the claim for input tax credit is higher than the output tax as declared by the supplier because the supplier has not furnished a particular transaction.	Same as above

Statutory Provisions

<p>43. Matching, reversal and reclaim of reduction in output tax liability</p> <p>(1) <i>The details of every credit note relating to outward supply furnished by a registered person (hereinafter referred to in this section as the 'supplier') for a tax period shall, in such manner and within such time as may be prescribed, be matched –</i></p> <p>(a) <i>with the corresponding reduction in the claim for input tax credit by the corresponding registered person (hereinafter referred to in this section as the 'recipient') in his valid return for the same tax period or any subsequent tax period, and</i></p> <p>(b) <i>for duplication of claims for reduction in output tax liability.</i></p> <p>(2) <i>The claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated, in the manner as may be prescribed, to the supplier.</i></p> <p>(3) <i>Where the reduction of output tax liability in respect of outward supplies exceeds the corresponding reduction in the claim for input tax credit or the corresponding credit note is not declared by the recipient in his valid returns, the discrepancy shall be communicated to both such persons in the manner as may be prescribed.</i></p> <p>(4) <i>The duplication of claims for reduction in output tax liability shall be communicated to the supplier in such manner as may be prescribed.</i></p> <p>(5) <i>The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the recipient in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the supplier, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.</i></p> <p>(6) <i>The amount in respect of any reduction in output tax liability that is found to be on account of duplication of claims shall be added to the output tax liability of the supplier in his return for the month in which such duplication is communicated.</i></p> <p>(7) <i>The supplier shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5) if the recipient declares the details of the credit note in his valid return within the time specified in sub-section (9) of section 39.</i></p>
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- (8) A supplier in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 50 in respect of the amount so added from the date of such claim for reduction in the output tax liability till the corresponding additions are made under the said sub-sections.
- (9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the supplier by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed.
- Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the recipient.*
- (10) The amount reduced from output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the supplier in his return for the month in which such contravention takes place and such supplier shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.

Extract of the CGST Rules, 2017**73. Matching of claim of reduction in the output tax liability.-**

The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in Form GSTR-3, namely:-

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) credit note number;
- (d) credit note date;
- (e) tax amount:

Provided that where the time limit for furnishing Form GSTR-1 under section 37 and Form GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.

Explanation.- For the purposes of this rule, it is hereby declared that –

- (i) the claim of reduction in output tax liability due to issuance of credit notes in Form GSTR-1 that were accepted by the corresponding recipient in Form GSTR-

2 without amendment shall be treated as matched if the said recipient has furnished a valid return.

- (ii) the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.

74. Final acceptance of reduction in output tax liability and communication thereof

- (1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in Form GST MIS-1 through the common portal.
- (2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in Form GST MIS-1 through the common portal.

75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.-

- (1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in Form GST MIS-1 and the recipient electronically in Form GST MIS- 2 through the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in Form GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purposes of this rule, it is hereby declared that-

- (i) rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;

- (ii) *rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.*

76. Claim of reduction in output tax liability more than once.

The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in Form GST MIS-1 electronically through the common portal.

77. Refund of interest paid on reclaim of reversals.

The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in Form GSTR-3 and shall be credited to his electronic cash ledger in Form GST PMT-05 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.

Related provisions of the Statute

Section or Rule	Description
Section 16	Eligibility and conditions for taking input tax credit
Section 17	Apportionment of credits and blocked credits
Section 37	Furnishing details of outward supplies
Section 38	Furnishing details of inward supplies
Section 41	Claim of input tax and provisional acceptance thereof
Section 42	Matching, reversal and reclaim of input tax credit
Section 43	Matching, reversal and reclaim of reduction in output tax liability
Section 46	Notice to return defaulters
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts
Section 50	Interest on delayed payment of tax

43.1 Introduction

This provision relates to matching, reversal and reclaim of reduction in output tax liability due to discrepancy in the output tax reduced by the supplier by way of issuing credit note and corresponding reduction of input tax credit by the recipient. However, the provisions of section 43 are currently not applicable as filing of details in inward supplies in Form GSTR 2 and furnishing a monthly return in Form GSTR 3 have been suspended for an indefinite period. However, still matching of reduction in output tax paid by the supplier and reduction of

corresponding input tax credit (if availed earlier) will be verified by revenue authorities by adopting different modes, such as, obtaining details through jurisdiction of the recipient of supply, as the Government will not be ready to forego revenue twice viz., (i) on account of reduction in output tax liability by the supplier by way of issuing credit note; and (ii) taking of input tax credit in full, without reversing credit resulting due to credit note issued by the supplier.

The said reduction in output tax liability can also be possible on account of reduction of output tax liability by the supplier which originally was due to duplication of output tax liability and the procedure as said above would mutatis and mutandis would apply.

43.2 Analysis

A. *Issuance of credit note for reduction in output tax liability:*

Where the output tax is reduced by the supplier by way of issuing a credit note, details of every such credit note issued is to be matched with the corresponding reduction in the credit by the recipient by availing lower input tax credit to that extent in the return furnished for such period in which details of credit note is made available to the recipient on the portal. For example a supply invoice originally issued at ₹ 150,000 was overstated by ₹ 50,000; to that effect a credit note is issued by the supplier (along with tax). This credit note is to be accepted by the recipient and should result in reduction of input tax credit to the said extent in the return furnished by the recipient of the supply.

B. *Reduction in output tax liability due to duplication of output liability*

Similarly, where the supplier has paid taxes twice on a particular supply by issuing two tax invoices or otherwise and a credit note is issued to rectify the said error, the recipient of supply shall reduce his input tax credit (only if availed credit twice) in the tax period in which such credit note is issued by the supplier and the same is made available to the portal to the recipient. same shall also be accounted by the recipient.

Additional Comments

All procedures as outlined above under the heading "Analysis" of section 42 and related rules thereto, would equally be applicable to this section and the reference to the same can be made to understand the consequences, liability to pay interest and refund of interest paid earlier by way of credit to electronic credit ledger.

Statutory Provisions

³²**43A. Procedure for furnishing return and availing input tax credit**

(1) *Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.*

³² Central Goods and Services Tax (Amendment) Act, 2018 (Effective date yet to be notified)

- (2) *Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.*
- (3) *The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.*
- (4) *The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.*
- (5) *The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.*
- (6) *The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.*
- (7) *For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.*
- (8) *The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—*
- (i) within six months of taking registration;*
 - (ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,*
- shall be such as may be prescribed.”]*

As per sub-section (2) of section 41 of the CGST Act, the registered person is entitled to take ITC as self - assessed in the return, which will be credited on a provisional basis to his electronic credit ledger. Section 43A was introduced by the CGST (Amendment) Act, 2018 laying down the procedure for furnishing return and availing ITC. According to section 43A, the recipient of goods and services could avail ITC only if the supplier had deposited the tax with Government either in cash or through utilisation of input tax credit. In other words, every registered person would be allowed to take credit in the returns furnished under sub-section (1) of section 39 only after verifying, validating, modifying or deleting the details of supplies furnished by the suppliers. Further, in respect of outward supplies not furnished, the ITC would be restricted to maximum

slab of 20% of the ITC available, on the basis of details furnished by the suppliers. The supplier and the recipient of a supply would be made jointly and severally liable to pay tax or to pay the ITC availed, as the case may be, in relation to outward supplies for which the details were furnished but return thereof had not been furnished.

However, it needs to be noted that section 43A as inserted vide CGST (Amendment) Act, 2018 has not been notified as yet. Though clause (aa) under section 16(2) has been introduced vide the Finance Act, 2021 to put a blanket restriction on provisional availment of ITC with respect to unmatched invoices, the GST Council has categorically discarded the process of introducing the new form to file return making the process as prescribed in this section and ultimately making section 43A dormant. Therefore, the return process shall continue with the same Form GSTR-3B.

Statutory Provisions

44. Annual return³³

Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to 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 India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Extract of the CGST Rules, 2017

80. Annual return³⁴.-

- (1) *Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **Form GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:*

³³ Amended vide Finance Act, 2021 and notified vide Nof. No. 29/2021 CT-dated 30th July, 2021 w.e.f 01.08.2021

³⁴ Amended vide Nof. No. 30/2021 CT- dated 30th July, 2021

Provided that a person paying tax under section 10 shall furnish the annual return in Form GSTR-9A.

[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]³⁵

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in Form GSTR - 9B .

*(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **Form GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.*

[(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]³⁵

44.3. Related provisions

Section or Rule	Description
Section 2(6)	Definition of aggregate turnover
Section 2(94)	Definition of registered person
Section 16	Eligibility and conditions for taking input tax credit
Section 17	Apportionment of credits and blocked credits
Section 37	Furnishing details of outward supplies
Section 38	Furnishing details of inward supplies
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts

44.1 Introduction

This section applies to all registered taxable persons other than persons registered as,

— An Input Service Distributor;

³⁵ Inserted vide *Notf. No. 40/2021-CT dt. 29.12.2021.*

- A person liable to deduct tax under section 51 (TDS)
- A person liable to collect tax at source under section 52 (TCS)
- A casual tax taxable person; and
- Non-resident taxable person.

The due date for filing annual return is on or before 31st December, following the end of the financial year to which the said annual return is to be submitted.

44.2 Analysis

- (a) Every registered person (other than those covered in the exclusion list specified supra) is required to file an annual return in **Form GSTR-9**;
- (b) Person paying tax under composition scheme in terms of section 10 of this Act will be required to furnish annual return in **Form GSTR 9A**;
- (c) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement in **Form GSTR - 9B**;
- (d) Every registered person, (other than those covered in the exclusion list specified supra), whose aggregate turnover during a financial year **exceeds five crore rupees**, shall also furnish a self-certified reconciliation statement in **Form GSTR-9C**.

The said annual returns are to be submitted electronically by persons specified above, for every financial year on or before 31st day of December of the following financial year, to which such annual return pertains.

Further, *Notification No. 47/2019-CT dated 09.10.2019* (as amended by *Notification No. 77/2020-CT dated 15.10.2020*) has made filing of annual return under section 44(1) of CGST Act for F.Y. 2017-18, 2018-19 and 2019-20 **optional for small taxpayers** whose aggregate turnover is less than ₹ 2 crores and who have not filed the said return before the due date.

Notification No. 31/2021 - C.T. dated 30.07.2021 **exempts the registered person** whose aggregate turnover in the financial year 2020-21 is up to two crore rupees, from filing annual return for the said financial year.

Applicability of GSTR -9 & GSTR-9C

Branch 1 (Turnover)	Branch 2 (Turnover)	Aggregate Total Turnover	Whether GSTR- 9 is required ?	Whether GSTR- 9C is required ?
Karnataka 100L	Tamil Nadu 5L	105L	Both States not required	Both States not required
Karnataka 199L	Assam 2L	201L	Both States required	Both States not required

Karnataka 510L	Kerala Re.1	510L	Both States required	Both States required
Karnataka 410L + 50L worth goods sent to Tamil Nadu(TN) branch	TN 50L	510L	Both States required	Both States required
Karnataka exclusively exempted goods 250L registration not taken	Tamil Nadu taxable goods 5L	255L	Both States required	Both States not required
Karnataka total sale 90L plus 50L transfer to Mysore branch (with same GSTIN) from Bangalore	Mysore Branch Sale 90L	180L	Both States not required	Both States not required

Computation of aggregate total turnover and requirement for filing annual return forms.

<i>Nature of Income 1</i>	<i>Nature of Income 2</i>	<i>Aggregate Total Turnover</i>	<i>Whether GSTR-9 is required ?</i>	<i>Whether GSTR-9C is required ?</i>
Rent from residential building 150L	Sale of garments 400L	550L	Required	Required
Sale of petrol 490L	Engine oil 20L	510L	Required	Required
Salary received 180L	Sale of stationery 30L	30L	Not required	Not required
Sale of land 190L	Construction service 300L	300L	Required	Not required
Sales 531L (including GST collected ₹ 81 Lacs)	-	450L	Required	Not required
Sales 580L with GST	Inward RCM 30L	580L	Required	Required

Statutory Provisions**45. Final return**

Every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form and manner as may be prescribed.

Extract of the CGST Rules, 2017**81. Final return**

*Every registered person required to furnish a final return under section 45, shall furnish such return electronically in **Form GSTR-10** through the common portal either directly or through a Facilitation Centre notified by the Commissioner.*

Related provisions of the Statute

Section or Rule	Description
Section 18	Availability of credit in special circumstances
Section 25	Cancellation of registration
Section 37	Furnishing details of outward supplies
Section 38	Furnishing details of inward supplies
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts

45.1 Introduction

This section applies to all registered taxable persons other than the persons registered as-

- Input Service Distributor
- A person paying tax under section 51 (TDS)
- A person paying tax under section 52 (TCS)
- Non-resident taxable person
- A person paying tax under section (10) composition levy.

45.2 Analysis

Every registered person whose registration is cancelled (suo motu or on an application made by applicant i.e., voluntary cancellation) shall file a final return in **Form GSTR-10** through the

common portal within 3 months from the date of cancellation (in case of voluntary cancellation) or date of order of cancellation (forceful cancellation by authority), whichever is later.

Details, which shall be made available in the final return to be furnished in Form-GSTR-10, are available in CGST Rules, 2017 as amended on 18-04.2018 vide *Notification No. 21/2018 – CT dated 18.04.2018*.

Most important information is that this return would require a person whose registration is cancelled, to furnish, information as follows:

- (a) Details of value (after adjustment of credit/debit notes) and quantity of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods /plant and machinery.
- (b) Details of credit availed / reversed as per the provisions of GST law and tax payable if any.
- (c) Details of amount to be payable on cancellation of registration through electronic cash ledger/ electronic credit ledger.
- (d) Details of interest / late fee if any payable and paid details.
- (e) State-wise summary of supplies, rate-wise, should be uploaded in Table 7 of the Form GSTR-1.

Further, it is also important to take care of the following things while furnishing final return in **Form GSTR 10:**

- (a) While providing details of inputs held in stock, inputs contained in semi-finished goods or finished goods as the case may be the following compliances arise :
 - Where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the value of inputs available in stock (in all three forms) for the purpose of reversal, based on the prevailing market price of the goods
Note: The details of stock for which invoices are not available, shall be certified by a Chartered Accountant or Cost Accountant and should to be furnished with final return filed in Form GSTR 10.
 - In case of capital goods / plant and machinery, the value for the purpose of arriving at the value of input tax to be reversed or paid, should be the invoice value reduced by 1/60th value per month or part thereof, from the date of invoice / purchase taking useful life as five years. For example, if the asset value was say ₹ 5 Lacs and input tax credit availed on the same was ₹ 90,000 (at 18%), the said asset was put to use for say 48 months as on the date of cancellation of registration, then, in

such a case the amount of reversal would be calculated as follows:

Amount of input tax credit eligible, till the date of cancellation - ₹ 90,000 / 60 * 48
= ₹ 72,000/-.

Amount of input tax credit to be reversed / paid in cash - ₹ 90,000 / 60 * 12 =
₹ 18,000/-.

Statutory Provisions

46. Notice to return defaulters

Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

Related provisions of the Statute:

Section or Rule	Description
Section 37	Furnishing details of outward supplies
Section 38	Furnishing details of inward supplies
Section 39	Furnishing of returns
Section 47	Levy of late fee
Section 49	Payment of tax, interest, penalty and other amounts
Section 62	Assessment of non-filers of returns

46.1 Introduction

This section applies to all registered persons who fail to furnish the return under section 39 or section 44 and includes final return to be furnished in terms of section 45 of CGST Act, 2017.

46.2 Analysis

Notice to defaulter

Notice in **Form GSTR-3A** shall be issued electronically to a registered person, who has failed to file return(s) under 39 (monthly return) and under section 44 (annual return) requiring him to file all such return(s) within 15 days from the date of service of the notice.

It is important to note that, a registered person who has failed to furnish return(s) as prescribed under section 39 including annual return under section 44, read with relevant rules thereto, even after service of notice as specified supra, the proper officer in such cases, can proceed with making a best judgement assessment on the basis of information available with him or gathered by him, anytime within 5 years from the due date prescribed for filing annual return under section 44 of CGST Act, 2017 for that particular year, and issue an assessment order to that effect (Refer rule 100(1) of CGST Rules, 2017 for details).

However, where the return(s) are furnished by a person on whom such order is served, within 30 days from the date of service of order, the order issued will stand withdrawn but the liability to pay interest for delay in payment and late fee for delay in furnishing returns would continue. Refer detailed discussion under section 62 with respect to notice under 46.

Statutory Provisions

47. Levy of late fee

- (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.
- (2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

Related provisions of the Statute:

Section or Rule	Description
Section 2(112)	Definition turnover in the State or turnover in Union territory
Section 37	Furnishing details of outward supplies
Section 38	Furnishing details of inward supplies
Section 39	Furnishing of returns
Section 44	Annual return
Section 46	Notice to return defaulters
Section 49	Payment of tax, interest, penalty and other amounts

47.1 Introduction

This section provides for late fee applicable on belated filing of statement / return(s) including belated filing of annual return.

47.2 Analysis

For late filing of return, late fee as specified hereunder will apply:

Defaulted Return	Late fee under each CGST & SGST / UTGST Law	Revised late fee under each CGST & SGST / UTGST Law
Details of outward supplies (Ref: Section 37) (GSTR-1)	₹ 100 per day of delay with cap on maximum late fee of ₹ 5,000	₹ 25 per day each under CGST / SGST of delay (maximum of ₹ 5,000) In case of NIL return – ₹ 10 per day of delay maximum of ₹ 5000

Details of inward supplies (Ref: Section 38)	Same as above	Not applicable – as Form GSTR 2 is suspended for indefinite period
Monthly return (Ref: Section 39) – GSTR 3 / GSTR 3B	Same as above	₹ 25 per day of delay (maximum of ₹ 5,000) In case of NIL return – ₹ 10 per day of delay maximum of ₹ 5000
Details of supplies made by Composition dealers (Ref. Section 39(2))	₹ 100 per day of delay with cap on maximum late fee of ₹ 5,000	₹ 25 per day of delay (maximum of ₹ 5,000) In case of nil return – ₹ 10 per day of delay maximum of ₹ 5000
Annual return (Sec 44)	₹ 100 per day of delay with cap on maximum amount = 0.25% on turnover in the state / UT*	No revision
Final return in case of cancellation of registration (Sec 45)	Same as applicable to regular return / statement	No revision

Maximum late fees on belated filing of returns

Returns	Applicability	Late fee under each CGST & S / UT GST Law		
Form GSTR – 1	From June 2021 onwards [Notification No. 20/2021 C.T. dated 01.06.2021 & Parallel GO has been issued by respective State / UT]	Maximum late fees:		
		A. Nil return	CGST - ₹ 250.00	
			S / UT GST - ₹ 250.00	
		B. Other than Nil return : AT in PFY	→ upto 1.5 Cr.	CGST - ₹ 1,000.00
				S / UT GST - ₹ 1,000.00
			→ more than 1.5 Cr. & upto 5 Cr.	CGST - ₹ 2,500.00
	As per section 47	CGST - ₹ 5,000.00		
S / UT GST - ₹ 5,000.00				

Form GSTR - 3B	From June 2021 onwards [Notification No. 19/2021 C.T. dated 01.06.2021 & Parallel GO has been issued by respective State / UT]	<u>Maximum late fees:</u>		
		A. Nil return	CGST - ₹ 250.00	
			S / UT GST - ₹ 250.00	
		B. Other than Nil return : AT in PFY		
		→ upto 1.5 Cr.	CGST - ₹ 1,000.00	
			S / UT GST - ₹ 1,000.00	
		→ more than 1.5 Cr. & upto 5 Cr.	CGST - ₹ 2,500.00	
S / UT GST - ₹ 2,500.00				
As per section 47		CGST - ₹ 5,000.00		
		S / UT GST - ₹ 5,000.00		
Form GSTR - 4	From F.Y. 2021 - 22 onwards [Notification No. 21/2021 C.T. dated 01.06.2021 & Parallel GO has been issued by respective State / UT]	<u>Maximum late fees:</u>		
		A. Nil return	CGST - ₹ 250.00	
			S / UT GST - ₹ 250.00	
		B. Other than Nil return	CGST - ₹ 1,000.00	
			S / UT GST - ₹ 1,000.00	
S / UT GST - ₹ 1,000.00				
Form GSTR - 7	From June 2021 onwards	<u>Maximum late fees:</u> ₹ 25 per day upto a maximum of ₹ 1,000.00 per return under each head (i.e. CGST & S / UT GST)		

Note:

AT in PFY - Aggregate turnover in the preceding financial year

(Refer Note No. 2 at the end of the Chapter, for details of Notification reducing late fee for returns to be furnished in Form GSTR 1 and GSTR 3B).

* "Turnover in State" or "turnover in Union Territory" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union Territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union Territory by the said taxable person but excludes Central tax, State tax, Union Territory tax, integrated tax and cess.

Statutory Provisions**48. Goods and services tax practitioners**

- (1) *The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as may be prescribed.*
- (2) *A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 ³⁶[and to perform such other functions] in such manner as may be prescribed.*
- (3) *Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.*

Extract of the CGST Rules, 2017**83. Provisions relating to a goods and services tax practitioner. -**

- (1) *An application in Form GST PCT-01 may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,*
 - (i) *is a citizen of India;*
 - (ii) *is a person of sound mind;*
 - (iii) *is not adjudicated as insolvent;*
 - (iv) *has not been convicted by a competent court;**and satisfies any of the following conditions, namely: -*
 - (a) *that he is a retired officer of the Commercial Tax Department of any State Government or of the ³⁷[Central Board of Indirect Taxes] and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or*
 - (b) *that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;*

³⁶ Inserted vide *Central Goods & Services (Amendment) Act, 2018* and notified vide *Notf. No. 2/2019-CT dt. 29.01.2019 w.e.f. 01.02.2019*

³⁷ Substituted vide *Notf. No. 03/2019-CT dt. 29.01.2019 w.e.f. 01.02.2019*

- (c) *he has passed,*
- (i) *a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or*
 - (ii) *a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or*
 - (iii) *any other examination notified by the Government, on the recommendation of the Council, for this purpose; or*
 - (iv) *has passed any of the following examinations, namely:*
 - (a) *final examination of the Institute of Chartered Accountants of India; or*
 - (b) *final examination of the Institute of Cost Accountants of India; or*
 - (c) *final examination of the Institute of Company Secretaries of India.*
- (2) *On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in Form GST PCT-02 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.*
- (3) *The enrolment made under sub-rule (2) shall be valid until it is cancelled*
Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:
Provided further that no person to whom the provisions of clause (b) of sub-rule (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of ³⁸ [thirty months] from the appointed date.
- (4) *If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in Form GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in Form GST PCT -04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.*

³⁸ Substituted for the word – "eighteen months" vide *Notf. no. 03/2019-CT dt. 29.01.2019 w.e.f 01.02.2019*

- (5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.
- (6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in Form GST PCT-05 or, at any time, withdraw such authorisation in Form GST PCT-05 and the goods and services tax practitioners authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.
- (7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:
- Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.*
- ³⁹[(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-
- (a) furnish the details of outward and inward supplies;
 - (b) furnish monthly, quarterly, annual or final return;
 - (c) make deposit for credit into the electronic cash ledger;
 - (d) file a claim for refund;
 - (e) file an application for amendment or cancellation of registration;
 - (f) furnish information for generation of e-way bill;
 - (g) furnish details of challan in Form GST ITC-04;
 - (h) file an application for amendment or cancellation of enrolment under rule 58; and
 - (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said

³⁹ Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 w.e.f. 01.02.2019

practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.]

- (9) *Any registered person opting to furnish his return through a goods and services tax practitioner shall-*
- (a) *give his consent in Form GST PCT-05 to any goods and services tax practitioner to prepare and furnish his return; and*
 - (b) *before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.*
- (10) *The goods and services tax practitioner shall-*
- (a) *prepare the statements with due diligence; and*
 - (b) *affix his digital signature on the statements prepared by him or electronically using his credentials.*
- (11) *A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).*

[83A. Examination of Goods and Services Tax Practitioners. -

- (1) *Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.*
- (2) *The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as "NACIN") shall conduct the examination.*
- (3) *Frequency of examination.- The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.*
- (4) *Registration for the examination and payment of fee. -*
- (i) *A person who is required to pass the examination shall register online on a website specified by NACIN.*
 - (ii) *A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.*

- (5) *Examination centers.- The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.*
- (6) *Period for passing the examination and number of attempts allowed. -*
- (i) ⁴⁰*[Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.]*
- (ii) *A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).*
- (iii) *A person shall register and pay the requisite fee every time he intends to appear at the examination.*
- (iv) *In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.*
- (7) *Nature of examination.-The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.*
- (8) *Qualifying marks. - A person shall be required to secure fifty percent of the total marks.*
- (9) *Guidelines for the candidates. -*
- (i) *NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal.*
- (ii) *Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -*
- (a) *obtaining support for his candidature by any means;*

⁴⁰Substituted vide Notf no. 49/2019 – CT dt 09.10.2019

- (b) *impersonating;*
- (c) *submitting fabricated documents;*
- (d) *resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;*
- (e) *found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;*
- (f) *communicating with others or exchanging calculators, chits, papers etc. (on which something is written);*
- (g) *misbehaving in the examination center in any manner;*
- (h) *tampering with the hardware and/or software deployed; and*
- (i) *attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.*
- (10) *Disqualification of person using unfair means or practice.- If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.*
- (11) *Declaration of result.- NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.*
- (12) *Handling representations.- A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.*
- (13) *Power to relax.- Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.*
- Explanation :- For the purposes of this sub-rule, the expressions –*
- (a) *“jurisdictional Commissioner” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in Form GST PCT-1. It shall refer to the Commissioner of Central Tax if the enrolling authority in Form GST PCT-1 has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in Form GST PCT-1 has been selected as State;*

(b) *NACIN* means as notified by notification No. 24/2018-Central Tax, dated 28.05.2018.

<i>Pattern and Syllabus of the Examination PAPER: GST Law & Procedures:</i>	
<i>Time allowed:</i>	<i>2 hours and 30 minutes</i>
<i>Number of Multiple Choice Questions:</i>	<i>100</i>
<i>Language of Questions:</i>	<i>English and Hindi</i>
<i>Maximum marks:</i>	<i>200</i>
<i>Qualifying marks:</i>	<i>100</i>
<i>No negative marking</i>	
Syllabus:	
1	The Central Goods and Services Tax Act, 2017
2	The Integrated Goods and Services Tax Act, 2017
3	All The State Goods and Services Tax Acts, 2017
4	The Union territory Goods and Services Tax Act, 2017
5	The Goods and Services Tax (Compensation to States) Act, 2017
6	The Central Goods and Services Tax Rules, 2017
7	The Integrated Goods and Services Tax Rules, 2017
8	All The State Goods and Services Tax Rules, 2017
9	Notifications, Circulars and orders issued from time to time under the said Acts and Rules.

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⁴²**[83B. Surrender of enrolment of goods and service tax practitioner. -**

- (1) *A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in Form GST PCT-06, at the common portal, either directly or through a facilitation centre notified by the Commissioner.*
- (2) *The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in Form GST PCT-07, cancel the enrolment of such practitioner.]*

84. Conditions for purposes of appearance.-

- (1) *No person shall be eligible to attend before any authority as a goods and services tax*

⁴¹ Inserted vide *Notf. no. 60/2018 – CT dt. 30.10.2018*

⁴² Inserted vide *Notf. no. 33/2019-CT dt. 18.07.2019* with effect from a date to be notified later

practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.

- (2) *A goods and services tax practitioner attending on behalf of a registered or an unregistered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in Form GST PCT-05.*

48.1 Introduction

This provision relates to:

- Procedure to be followed in appointment / termination of specified persons as Goods and Service Tax Practitioners (GSTPs)
- Activities, which can be performed or services that can be offered by a person eligible for appointment as GST practitioner.

48.2 Analysis

The procedure as prescribed in rule 83 of CGST Rules, 2017 supra, is to be followed to enrol as a Goods and Services Tax Practitioner (GSTP). The eligibility and disqualifications from enrolment as GSTP is also provided in the said rule.

Further, procedure and purposes for which a registered person can appoint a GSTP and duties of GSTP in relation to activities specified, is also clearly provided in the rule.

For activities, such as application for refund and cancellation of registration it is important to note that though the application is made by GSTP, approval / confirmation of the information by the registered person of information submitted by GSTP is mandatory.

A GST practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by the registered person viz,

- (a) furnish details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration.

Notes to the Chapter

Note 1. Filing of Forms GSTR-2 and GSTR-3 have been suspended for indefinite period. As such, all provisions relating to filing of details of inward supply in Form GSTR-2, monthly return in Form GSTR-3, matching provisions specified in section 42 and section 43 shall not be applicable till the date Government prescribes the new form of returns and issues notification(s) in this regard.

Note 2. Late fees for failure to file Form GSTR-3B has been waived for the months of July 2017, August 2017 and September 2017. From October 2017, the late fees has been reduced to twenty five rupees per day (both under CGST, SGST / UTGST) and where the central tax payable is nil, the late fee is restricted to ten rupees per day (both under CGST and SGST / UTGST / IGST). Refer table in Para 47.2 supra.

Note 3. Non-filing of GST returns for two consecutive tax periods/ months would debar the taxpayer from generating any e-way bill.

In a bid to force non-compliant businesses to file returns regularly, the Finance Ministry has barred e-way bill generation while transporting consignment if the supplier or recipient of the cargo has not furnished returns for -

- two consecutive tax periods under GST in case of composition tax payer
- a consecutive period of two months, in case of person other than composition tax payer

ANNEXURE A

Revised / Applicable due dates

<i>Type of Return:</i>	<i>Tax period</i>	<i>Due date</i>	<i>Reference</i>
GSTR - 1 (Quarterly)	July 2017 to Sep 2017	31.10.2018	Notification No. 43/2018, dated 10 th Sep 2018
	Oct 2017 to Dec 2017	31.10.2018	
	Jan 2018 to Mar 2018	31.10.2018	
	Apr 2018 to Jun 2018	31.10.2018	
	Jul 2018 to Sep 2018	31.10.2019	Notification No. 43/2018, dated 10 th Sep 2018 - persons whose principal place of business is not in Srikakulam district in the State of Andhra Pradesh, In the State of Kerala & in Mahe in the UT of Puducherry & in Kodagu district in the State of Karnataka
	Jul 2018 to Sep 2018	30.11.2018	Notification No. 64/2018 - Central Tax dated 29.11.2018 - persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh
	Jul 2018 to Sep 2018	15 th Nov 2018	Notification No. 43/2018, dated 10 th Sep 2018- registered persons in the State of Kerala, in Mahe in

			the UT of Puducherry & in Kodagu district in the State of Karnataka
	Jul 2017 to Sep 2018	31 st Dec 2018	Notification No. 43/2018, dated 10 th Sep 2018 - for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 Newly Migrated
	Oct 2018 to Dec 2018	31.01.2019	Notification No. 43/2018, dated 10 th Sep 2018
	Jan 2019 to Mar 2019	30.04.2019	Notification No. 43/2018, dated 10 th Sep 2018
	Apr 2019 to Jun 2019	31 st Jul 2019	Notification No. 11/2019, dated 7 th March 2019
	Jul 2019 to Sep 2019	31 st Oct 2019	Notification No. 27/2019, dated 7 th March 2019
		30 th Nov, 2019	Notification No. 52/2019 – Central Tax dated 14.10.2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir.

	Oct 2019 to Dec 2019	31 st Jan, 2020	Notification No.45/2019 - Central Tax dated 09.10.2019
	Jan 2020 to Mar 2020	30 th Jun, 2020	Notification No. 33/2020, dated 03 rd April 2020
	Apr 2020 to Jun 2020	31 st Jul, 2020	Notification No. 27/2020, dated 23 rd March 2020
	Jul 2020 to Sep 2020	31 st Oct, 2020	Notification No. 27/2020, dated 23 rd March 2020
	Oct 2020 to Dec 2020	13 th Jan, 2021	Notification No. 74/2020 – Central Tax dated 15.10.2020
	January, 2021 to March, 2021	13 th April, 2021	Notification No. 74/2020 – Central Tax dated 15.10.2020
	April, 2021 to June 2021	13 th Jul, 2021	Notification No. 82/2020 – Central Tax dated 10.11.2020
	July, 2021 to September, 2021	13 th Oct, 2021	
GSTR - 1 (Monthly)	July 2017 to June 18	31.10.2018	Notification No.44/2018 - Central Tax dated 10.09.2018
	July 18 to Aug 18	31.10.2018	Notification No.44/2018 - Central Tax dated 10.09.2018 - unregistered persons in the State of Kerala, not having principal place of business is in Kodagu district in

			the State of Karnataka; and registered persons whose principal place of business is in Mahe in the Union territory of Puducherry
	Sep-18	31.10.2018	Notification No.44/2018 - Central Tax dated 10.09.2018, persons whose principal place of business is not in Srikakulam district in the State of Andhra Pradesh
	Sep-18	30-11-2018	Notification No. 63/2018 - Central Tax dated 29.11.2018- persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh
	Oct-18	11.11.2018	Notification No.44/2018 - Central Tax dated 10.09.2018- persons, whose principal place of business is not in Srikakulam district in the state of Andhra Pradesh & some districts of Tamil Nadu

	Oct-18	30-11-2018	Notification No. 63/2018 - Central Tax dated 29.11.2018- persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh
	Oct-18	20-12-2018	Notification No. 63/2018 - Central Tax dated 29.11.2018 - persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu
	Nov-18	11.12.2018	Notification No.44/2018 - Central Tax dated 10.09.2018
	Dec-18	11.01.2018	Notification No.44/2018 - Central Tax dated 10.09.2018
	Jul17 to Nov 18	31 st Dec 2018	For the taxpayers who have obtained Goods and

			Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 Newly Migrated.
	Jan-19	11.02.2019	Notification No.44/2018 - Central Tax dated 10.09.2018
	Feb-19	11.03.2019	Notification No.44/2018 - Central Tax dated 10.09.2018
	Mar-19	11.04.2019	Notification No.44/2018 - Central Tax dated 10.09.2018
	Apr 2019	11 th May 2019	Notification No.12/2019 - Central Tax dated 07.03.2019
		10th June, 2019	For registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of

			Odisha - vide Notification date 23/2019 dated 11th May 2019
	May 2019	11 th June 2019	Notification No.12/2019 - Central Tax dated 07.03.2019
	Jun 2019	11 th July 2019	Notification No.12/2019 - Central Tax dated 07.03.2019
	Jul 2019	11 th Aug 2019	Notification No.28/2019 - Central Tax dated 28.06.2019
	Aug 2019	11 th Sept 2019	Notification No.28/2019 - Central Tax dated 28.06.2019
	Sep 2019	11 th Oct 2019	Notification No.28/2019 - Central Tax dated 28.06.2019
	Oct 2019	11 th Nov 2019	Notification No.46/2019 - Central Tax dated 09.10.2019
	Nov 2019	11 th Dec 2019	Notification No.46/2019 - Central Tax dated 09.10.2019
	Dec 2019	11 th Jan 2020	Notification No.46/2019 - Central Tax dated 09.10.2019

	Jan 2020	11 th Feb 2020	Notification No. 28/2020, dated 23 rd March 2020
	Feb 2020	30 th Jun 2020	Notification No. 33/2020, dated 03 rd April 2020
	Mar 2020	30 th Jun 2020	Notification No. 33/2020, dated 03 rd April 2020
	Apr 2020	30 th Jun 2020	Notification No. 33/2020, dated 03 rd April 2020
	May 2020	11 th Jun 2020	Notification No. 28/2020, dated 23 rd March 2020
	Jun 2020	11 th Jul 2020	Notification No. 28/2020, dated 23 rd March 2020
	Jul 2020	11 th Aug 2020	Notification No. 28/2020, dated 23 rd March 2020
	Aug 2020	11 th Sep 2020	Notification No. 28/2020, dated 23 rd March 2020
	Sep 2020	11 th Oct 2020	Notification No. 28/2020, dated 23 rd March 2020
	Oct 2020	11 th Nov 2020	Notification No. 75/2020 – Central Tax dated 15.10.2020
	Nov 2020	11 th Dec 2020	Notification No.75/2020 – Central Tax dated 15.10.2020
	Dec 2020	11 th Jan 2021	Notification No. 75/2020 – Central

			Tax dated 15.10.2020
	Jan 2021	11 th Feb 2021	Notification No 75/2020 – Central Tax dated 15.10.2020
	Feb 2021	11 th Mar 2021	Notification No 75/2020 – Central Tax dated 15.10.2020
	Mar 2021	11 th Apr 2021	Notification No 75/2020 – Central Tax dated 15.10.2020
	Apr 2021	26 th May 2021	Notification No. 12/2021 – Central Tax dated. 01.05.2021
	May 2021	26 th Jun 2021	Notification No. 17/2021 – Central Tax dated. 01.06.2021
	Jul 2021	11 th Aug 2021	Notification No. 83/2020 – Central Tax dated. 10.11.2020
	Aug 2021	11 th Sep 2021	Notification No. 83/2020 – Central Tax dated. 10.11.2020
	Sep 2021	11 th Oct 2021	Notification No. 83/2020 – Central Tax dated 10.11.2020
GSTR - 3B	Jul-17	25/28.08.2017	Notification No. 23 & 24/2017 - Central Tax dated 17.08.2017 and
	Aug-17	20.09.2017	

			21.08.2017 respectively
Sep-17	20.10.2017	Notification No.35/2017 Central Tax dated 15.09.2017 & Notification No. 2/2018 - Central Tax dated 20.01.2018 (for January only)	
Oct-17	20.11.2017		
Nov-17	20.12.2017		
Dec-17	22.01.2018		
Jan-18	20.02.2018	Notification No. 56/2017 – Central Tax dated 15.11.2017 &	
Feb-18	20.03.2018		
Mar-18	20.04.2018		
Apr-18	20.05.2018	Notification No.16/2018 – Central Tax dated 23.03.2018	
May-18	20.06.2018		
Jun-18	20.07.2018		
July -18	24.08.2018	Notification 35/2018 Central tax dated 21 st Aug 2018 - persons other than registered persons in the State of Kerala, registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and in Mahe in the Union Territory of Puducherry	
July -18	05-10-2018	Registered persons in the State of Kerala, registered persons whose	

			principal place of business is in Kodagu district in the State of Karnataka; and in Mahe in the Union Territory of Puducherry
	Aug-18	20.09.2018	Notification 34/2018 Central tax dated 10 th Aug 2018- persons other than registered persons in the State of Kerala, registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and in Mahe in the Union territory of Puducherry
	Aug-18	10-10-2018	Registered persons in the State of Kerala, registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and in Mahe in the Union territory of Puducherry
	Sep-18	25.10.2018	Notification 55/2018 Central tax dated 21 st Oct 2018 -persons whose principal place of

			business is not in Srikakulam district in the State of Andhra Pradesh
	Sep-18	30-11-2018	Notification No. 62/2018 - Central Tax dated 29.11.2018 - Persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh
	Oct-18	20.11.2018	Notification 34/2018 Central tax dated 10 th Aug 2018 - persons whose principal place of business is not in Srikakulam district in the State of Andhra Pradesh & some districts of Tamil Nadu
	Oct-18	30-11-2018	Notification No. 62/2018 - Central Tax dated 29.11.2018 - Persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh
	Oct-18	20-12-2018	Notification No. 62/2018 - Central Tax dated 29.11.2018 - persons whose principal place of

			business is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu
	Nov-18	20.12.2018	Notification 34/2018 Central tax dated 10 th Aug 2018
	Dec-18	20.01.2018	Notification 34/2018 Central tax dated 10 th Aug 2018
	July 17 to Nov 18	31 st Dec 2018	Taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 (newly migrated persons)
	Jan-19	20.02.2019	Notification 34/2018 Central tax dated 10 th Aug 2018
	Feb-19	20.03.2019	Notification 34/2018 Central tax dated 10 th Aug 2018
	March-19	20.04.2019	Notification 34/2018 Central tax

			dated 10 th Aug 2018
	April 2019	20 th May 2019	Notification No.13/2019 - Central Tax dated 07.03.2019
		20 th June, 2019	For registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha - vide Notification No. 24/2019 dated 11 th May 2019
	May 2019	20 th June 2019	Notification No.13/2019 - Central Tax dated 07.03.2019
	June 2019	20 th July 2019	Notification No.13/2019 - Central Tax dated 07.03.2019
	July 2019	20 th Aug 2019	Notification No.29/2019 - Central Tax dated 28.06.2019
	Aug 2019	20 th Sept 2019	Notification No.29/2019 -

			Central Tax dated 28.06.2019
	Sept 2019	20 th Oct 2019	Notification No.29/2019 - Central Tax dated 28.06.2019
	Oct 2019	20 th Nov 2019	Notification No. 44/2019 – Central Tax dated 09.10.2019
	Nov 2019	23 th Dec 2019	Notification No. 73/2019 – Central Tax dated 23.12.2019
	Dec 2019	20 th Jan 2020	Notification No. 44/2019 – Central Tax dated 09.10.2019
	Jan 2020 to Apr 2020	<ul style="list-style-type: none"> Aggregate turnover above 5 Cr. in the previous financial year – 20th of the next month. Aggregate turnover up to 5 Cr. in the previous financial year and registered in category 1 States – 22nd of the next month. Aggregate turnover up to 5 Cr. in the previous financial year and registered in category 2 States – 24th of the next month. 	Notification No. 07/2020 – Central Tax dated 03.02.2020
	May 2020		Notification No. 29/2020 – Central Tax dated 23.03.2020
	Jun 2020		Notification No. 29/2020 – Central Tax dated 23.03.2020
	Jul 2020		Notification No. 29/2020 – Central Tax dated 23.03.2020
	Aug 2020		Notification No. 29/2020 – Central

			Tax dated 23.03.2020
	Sep 2020		Notification No. 29/2020 – Central Tax dated 23.03.2020
	Oct 2020 to Mar 2021	AT > 5 Cr. in PFY : 20 th of next month AT < 5Cr. in PFY = → Category 1 State : 22 nd of next month → Category 2 State : 24 th of next month	Notification No. 76/2020 – Central Tax dated 15.10.2020
AT > 5 Cr. in PFY or have opted to file monthly returns			
Apr 2021 to Aug 2021	20 th of next month	No Notification issued and date as per law continues	
For the month of Feb 2020, Mar 2020 and Apr 2020 – Refer <i>Notification No. 32/2020 C.T. dated 03.04.2020</i>			
For the month of May 2020 – Refer <i>Notification No. 36/2020 C.T. dated 03.04.2020</i>			
GSTR – 4	July 2017 to Sept 2017	24.12.2017	Notification No. 59/2017 - Central Tax dated 15.11.2017
	Oct 2017 to Dec 2017	18.01.2018	No Notification issued and date as per law continues
	Jan 2018 to Mar 2018	18.04.2018	No extension as of now [as per section 39(2) due date is provided]
	Apr 2018 to June 2018	18.07.2018	
	July 18 to Sep 2018	18.10.2018	No Notification issued and date as per law continues, whose principal place of business is not in Srikakulam

			district in the State of Andhra Pradesh
	July 18 to Sep 2018	30.11.2018	Notification No. 65/2018 - Central Tax dated 29.11.2018 - persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh
	Oct 18 to Dec 2018	18.01.2019	No Notification issued and date as per law continues
	Jan 19 to Mar 2019	18.04.2019	No Notification issued and date as per law continues
	Apr 2019 to Mar 2020	15 th Jul 2020	Notification No. 03/2020 - Central Tax dated 03 rd April 2020
	Apr 2020 to Mar 2021	31.07.2021	Notification No. 25/2021 - Central Tax- Dated 1st June 2021
	Apr 2021 to Mar 2022	30.04.2022	No Notification issued and date as per law continues
CMP 08	Apr 2019 to June 2019	31 st Aug 2019	Notification No. 35/2019 - Central Tax dated 29 th July 2019
	July 19 to Sep 2019	22 nd Oct 2019	Notification No. 50/2019 - Central Tax dated 24 th October 2019
	Oct 19 to Dec 2019	18 th Jan 2020	Notification No. 21/2019 - Central

			Tax dated 23 rd April 2019
	Jan 20 to Mar 2020	18 th Apr 2020	Notification No. 21/2019 - Central Tax dated 23 rd April 2019
	Apr 2020 to Mar 2022	18 th of the month succeeding the respective quarter	No Notification issued and date as per law continues
GSTR 6	July 2017 to Aug 2018	30.09.2018	Notification No. 30/2018 – Central Tax dated 30.07.2018
	Sept 2018 onwards	13 th of Next month	
GSTR 7	July 2017 to Sept 2018	Not Applicable	NA
	Oct 2017 to July 2019	31 st Aug 2019	Notification No. 26/2019 – Central Tax dated 28 th June 2018
	Aug 2019 onwards	10 th of next month	
GSTR-1 (QRMP Scheme)	Jan 2021 to Mar 2021	13.04.2021	No Notification issued and date as per law continues
	Apr 2021 to Jun 2021	13.07.2021	No Notification issued and date as per law continues
IFF (QRMP Scheme)	Jan 2021	13.02.2021	No Notification issued and date as per law continues
	Feb 2021	13.03.2021	No Notification issued and date as per law continues
	Mar 2021	13.04.2021	No Notification issued and date as per law continues
	Apr 2021	28.05.2021	Notification No. 13/2021- Central

			Tax dated 01.05.2021
	May 2021	28.06.2021	Notification No. 2 7/2021 – Central Tax dated 01.06.2021
	Jul 2021	13.08.2021	No Notification issued and date as per law continues
	Aug 2021	13.09.2021	No Notification issued and date as per law continues
Form GSTR – 3B (QRMP Scheme)	<i>Category 1 States</i>		
	Jan 21 to Mar 21	22.04.2021	Notification No. 76/2020, dated 15 th Oct 2020
	Apr 21 to Jun 21	22.07.2021	Rule 61 of CGST Rules
	Jul 21 to Sep 21	22.10.2021	
	<i>Category 2 States</i>		
	Jan 21 to Mar 21	24.04.2021	Notification No. 76/2020, dated 15 th Oct 2020
	Apr 21 to Jun 21	24.07.2021	Rule 61 of the GST Rules
	Jul 21 to Sep 21	24.10.2021	

Category – 1 States

States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

Category – 2 States

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