

28<sup>th</sup> May 2017

## GST – Type of GST Returns



Convergence is the key to GST; convergence between states and central taxes.

Consider what happens today. A manufacturer who is compliant under Central Excise, Service Tax, and VAT has to file returns as specified by each of the states. The manufacturer has to deal with returns, annexures, and registers for Excise, Service tax and VAT with monthly, quarterly, half-yearly and yearly periodicity.

With GST in place, it does not matter whether you are a trader, manufacturer, reseller or a service provider, you only need to file GST returns.

Let us understand different types of return forms in GST.

Under GST, there are 19 forms for filing of returns by tax payers. All these forms are required to be e-filed. The details of each form are listed below along with details of applicability and periodicity.



## Regular Dealer

| <b>Form Type</b> | <b>Frequency</b> | <b>Due Date</b>                         | <b>Details to be Furnished</b>  |
|------------------|------------------|---|---|
| Form GSTR-1      | Monthly          | 10 <sup>th</sup> of succeeding month    | Furnish details of outward supplies of taxable goods and/or services affected   |
| Form GSTR-2A     | Monthly          | On 11 <sup>th</sup> of succeeding Month | Auto-populated details of inward supplies made available to the recipient on the basis of <b>Form GSTR-1</b> furnished by the supplier  |
| Form GSTR-2      | Monthly          | 15 <sup>th</sup> of succeeding month    | Details of inward supplies of taxable goods and/or services for claiming input tax credit. Addition (Claims) or modification in <b>Form GSTR-2A</b> should be submitted in <b>Form GSTR-2</b> . |
| Form GSTR-1A     | Monthly          | 20 <sup>th</sup> of succeeding month    | Details of outward supplies as added, corrected or deleted by the recipient in <b>Form GSTR-2</b> will be made available to supplier  |
| Form GSTR-3      | Monthly          | 20 <sup>th</sup> of succeeding month    | Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax  |
| Form GST ITC-1   | Monthly          | —                                       | Communication of acceptance, discrepancy or duplication of input tax credit claim   |
| Form GSTR-3A     | —                | —                                       | Notice to a registered taxable person who fails to furnish return under section 27 and section 31   |
| Form GSTR-9      | Annually         | 31 <sup>st</sup> Dec of next fiscal     | Annual Return – furnish the details of ITC availed and GST paid which includes local, interstate and import/exports.  |

### Composite Tax Payer

| Return Type  | Frequency | Due Date                             | Details to be Furnished   |
|--------------|-----------|--------------------------------------|---|
| Form GSTR-4A | Quarterly | —                                    | Details of inward supplies made available to the recipient registered under composition scheme on the basis of <b>Form GSTR-1</b> furnished by the supplier |
| Form GSTR-4  | Quarterly | 18 <sup>th</sup> of succeeding month | Furnish all outward supply of goods and services. This includes auto-populated details from <b>Form GSTR-4A</b> , tax payable and payment of tax.           |
| Form GSTR-9A | Annual    | 31 <sup>st</sup> Dec of next fiscal  | Furnish the consolidated details of quarterly returns filed along with tax payment details.   |

### Foreign Non-Resident Tax payer

| Return Type | Frequency | Due Date   | Details to be Furnished  |
|-------------|-----------|--|--|
| Form GSTR-5 | Monthly   | 20 <sup>th</sup> of succeeding month or within 7 days after the expiry of registration | Furnish details of imports, outward supplies, ITC availed, tax paid, and closing stock |

### Input Service Distributor

| Return Type  | Frequency | Due Date                                | Details to be Furnished   |
|--------------|-----------|---|---|
| Form GSTR-6A | Monthly   | On 11 <sup>th</sup> of succeeding month | Details of inward supplies made available to the ISD recipient on the basis of <b>Form GSTR-1</b> furnished by the supplier |
| Form GSTR-6  | Monthly   | 13 <sup>th</sup> of succeeding month    | Furnish the details of input credit distributed   |

## Tax Deductor

| Return Type  | Frequency | Due Date  | Details to be Furnished  |
|--------------|-----------|---|--|
| Form GSTR-7  | Monthly   | 10 <sup>th</sup> of succeeding month              | Furnish the details of TDS deducted  |
| Form GSTR-7A | Monthly   | TDS certificate to be made available for download | TDS Certificate – capture details of value on which TDS is deducted and deposit on TDS deducted into appropriate Govt. |

## E-Commerce

| Return Type | Frequency | Due Date                             | Details to be furnished  |
|-------------|-----------|--------------------------------------|--|
| Form GSTR-8 | Monthly   | 10 <sup>th</sup> of succeeding month | Details of supplies effected through e-commerce operator and the amount of tax collected on supplies |

## Aggregate Turnover exceeds 1 Crore

| Return Type  | Frequency | Due Date                        | Details to be furnished  |
|--------------|-----------|---------------------------------|--|
| Form GSTR-9B | Annually  | Annual, 31st Dec of next fiscal | Reconciliation Statement – audited annual accounts and a reconciliation statement, duly certified. |

## Final return

For taxable person whose registration has been surrendered or cancelled

| Return Type  | Frequency | Due Date  | Details to be furnished   |
|--------------|-----------|---|---|
| Form GSTR-10 | Monthly   | Within 3 months of cancellation of registration | Furnish details of inputs and capital goods held, tax paid and payable. |



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## Government Departments and United Nation Bodies

| <b>Return Type</b> | <b>Frequency</b> | <b>Due Date</b>                      | <b>Details to be furnished</b>                                    |
|--------------------|------------------|--------------------------------------|---|
| Form GSTR-11       | Monthly          | 28 <sup>th</sup> of succeeding month | Details of inward supplies to be furnished by a person having UIN |