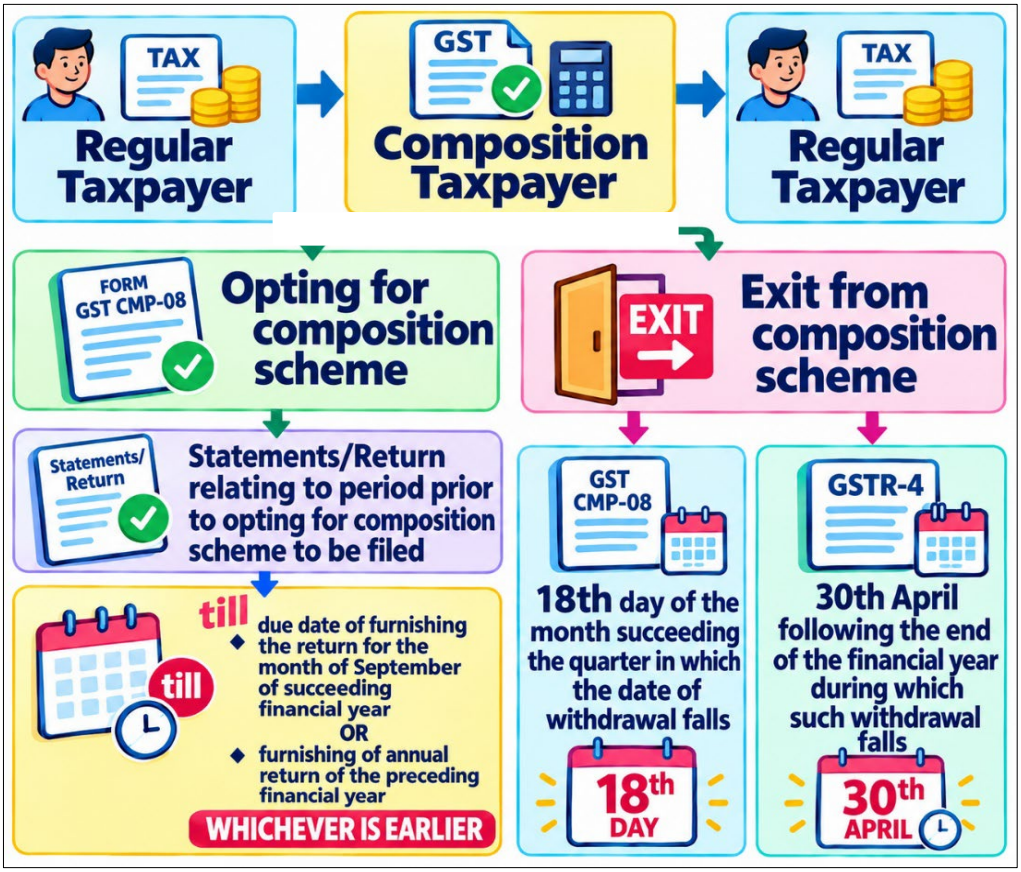


(31) Radhika Boutique, a small garment retailer in Nagpur, opts for the composition scheme under section 10 from 1st April of current financial year. During the year, she pays tax quarterly through Form GST CMP-08 (for Q1: April-June, Q2: July-September, Q3: October-December, Q4: January-March), but files only one consolidated return in Form GSTR-4 for the entire financial year, covering her turnover, inward supplies and tax paid across all four quarters.

(32) For the financial year 2025-26, Radhika Boutique must:

- ❑ File GST CMP-08 for Q1 (April-June 2025) by 18th July 2025
- ❑ File GST CMP-08 for Q2 (July-September 2025) by 18th October 2025
- ❑ File GST CMP-08 for Q3 (October-December 2025) by 18th January 2026
- ❑ File GST CMP-08 for Q4 (January-March 2026) by 18th April 2026
- ❑ File the yearly GSTR-4 for FY 2025-26 by 30th June 2026

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3. GSTR-5 - Return for Non-Resident Taxable Persons [Section 39(5) read with rule 63]

Non-Resident Taxable Persons (NRTPs) are those suppliers who do not have a business establishment in India and have come for a short period to make supplies in India. They would normally import their products into India and make local supplies. The concept of Non-Resident Taxable Person has been *discussed in detail in Chapter 8 – Registration in this Module of the Study Material.*

(a) Monthly return

A registered NRTP is not required to file the Statement of Outward Supplies and return which are otherwise applicable for a normal taxpayer.

In place of the same, a simplified monthly tax return has been prescribed in **Form GSTR-5** for a NRTP for every calendar month or part thereof. The details of outward supplies and inward supplies of an NRTP are incorporated in GSTR-5.

(b) Last date of filing return

GSTR-5 should be furnished within **13 days** after the end of the calendar month or within 7 days after the last day of validity period of the registration, whichever is earlier[20].

(c) Payment of interest, penalty, fees or any other amount payable

An NRTP should pay the tax, interest, penalty, fees or any other amount payable under the CGST Act or the provisions of the Returns Chapter under CGST Rules till the last date of filing GSTR-5.

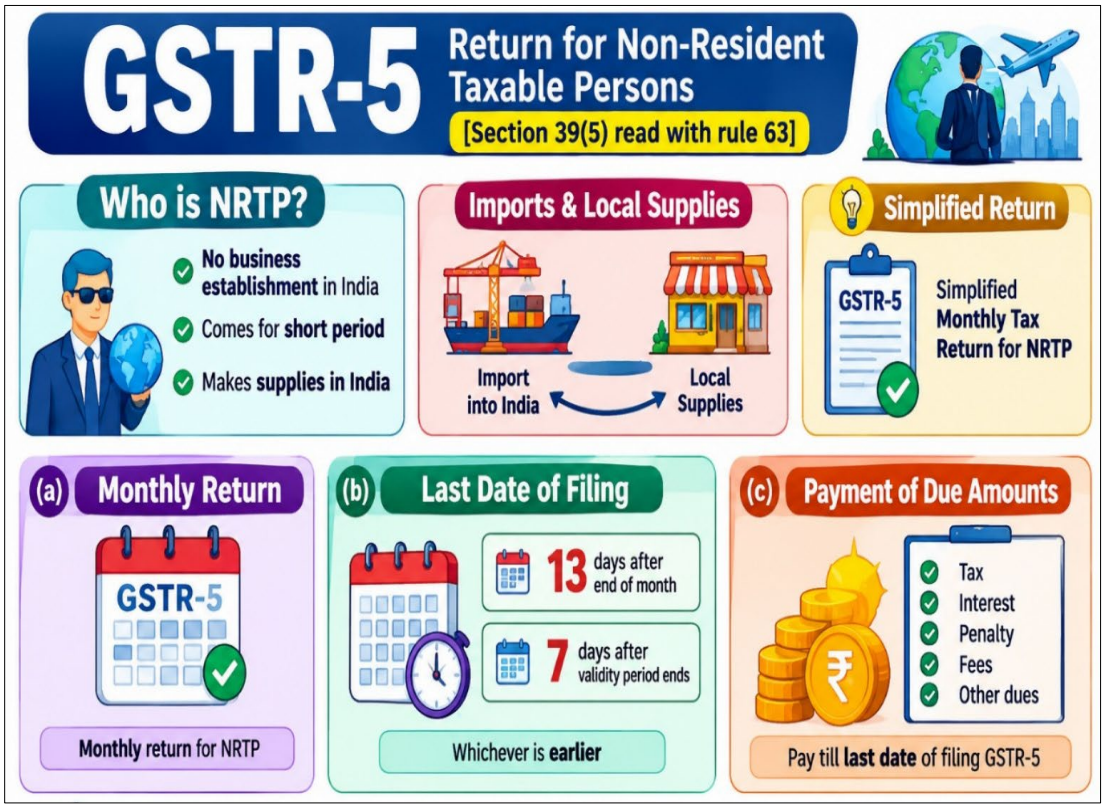
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[20] *As per rule 63, GSTR-5 needs to be furnished within **20 days** after the end of the tax period or within 7 days after the last day of the validity period of registration, whichever is earlier.*

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(33) A Japan-based electronics company sets up a temporary stall at a trade exhibition in Mumbai from 5th March to 25th March, registering as an NRTP for this period. Since it is an NRTP, it is not required to file GSTR-1/GSTR-3B like a regular taxpayer. Instead, it must file Form GSTR-5 reporting its outward and inward supplies for the relevant tax period. Since the registration's validity ends on 25th March, GSTR-5 must be filed within 7 days of 25th March (i.e., by 1st April) or 13 days after the end of the calendar month, (i.e., by 13th April), whichever is earlier, i.e. 1st April.

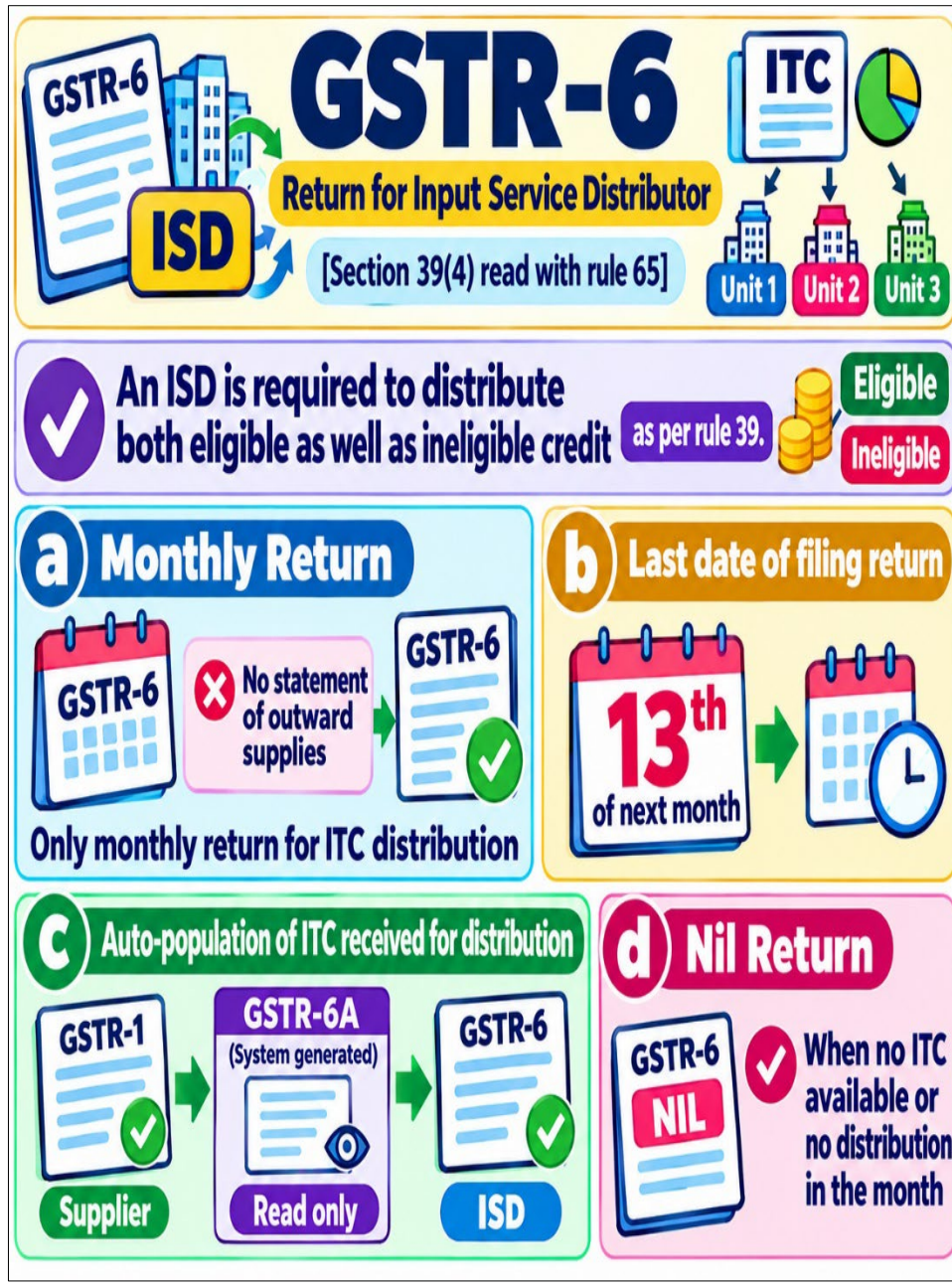




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4. GSTR-6 – Return for Input Service Distributor [Section 39(4) read with rule 65]

An ISD is required to distribute both eligible as well as ineligible credit as per rule 39.



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(a) Monthly Return

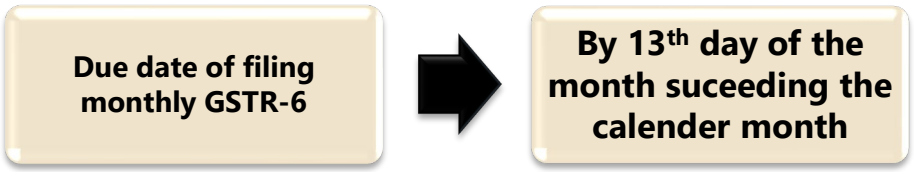
ISD is not required to file statement of outward supplies with its return. It needs to file only a **monthly return** in **Form GSTR-6** for distribution of ITC amongst its units.



Form GSTR-6 contains the details of ITC received for distribution, total ITC/ eligible/ ineligible ITC to be distributed for the tax period, distribution of ITC (ISD invoices & ISD credit notes), details of debit/ credit notes received, etc.

(b) Last date of filing return

The details in GSTR-6 should be furnished **on/before 13th of the month succeeding the calendar month.**



(c) Auto-population of ITC received for distribution

The details of ITC received for distribution by an ISD will be auto populated in **Form GSTR-6A** when the registered suppliers file their GSTR-1.



Form GSTR-6A is a system generated 'draft' statement of inward supplies for an ISD and is a read only form. ISD can view the auto-populated details of ITC received for distribution in GSTR-6A.

(d) Nil Return

A 'Nil' return is to be filed in case of no ITC being available for distribution or no ITC is being distributed during the month.

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5. GSTR-7 - Return for tax deducted at source [Section 39(3) and section 51 read with rule 66]



Normally, whenever taxable goods or services or both are supplied to a Central/ State Government's Department/ establishment or, local authority, or Governmental agencies, recipient is required to deduct tax at source under section 51 where the total value of such supply exceeds ₹ 2,50,000.

(a) Monthly return

Deductor shall furnish a monthly return in **Form GSTR-7** for every calendar month of the deductions made during the month. Deductor shall furnish said return for every calendar month whether or not any deductions have been made during the said month.

(b) Last date of filing return

The details in GSTR-7 should be furnished **on/ or before 10th day of the month succeeding the calendar month**.

(c) TDS details available to deductee on common portal

The details of TDS furnished by the deductor in GSTR-7 shall be made available electronically to each of the deductees on the common portal after filing of Form GSTR-7. The supplier can take this amount as credit in his electronic cash ledger after validation and use the same for payment of tax or any other liability.

(d) Tax Deduction at Source (TDS) Certificate

Form GSTR-7A is a system generated TDS Certificate which is generated once deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return, within 5 days of crediting the amount to the Government. It contains the details pertaining to value on which tax has been deducted, rate of deduction, amount of tax deducted at source and amount paid to the Government. This TDS Certificate will be available for both deductor and deductee.

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Form GSTR 7A

[See rule 66(3)]

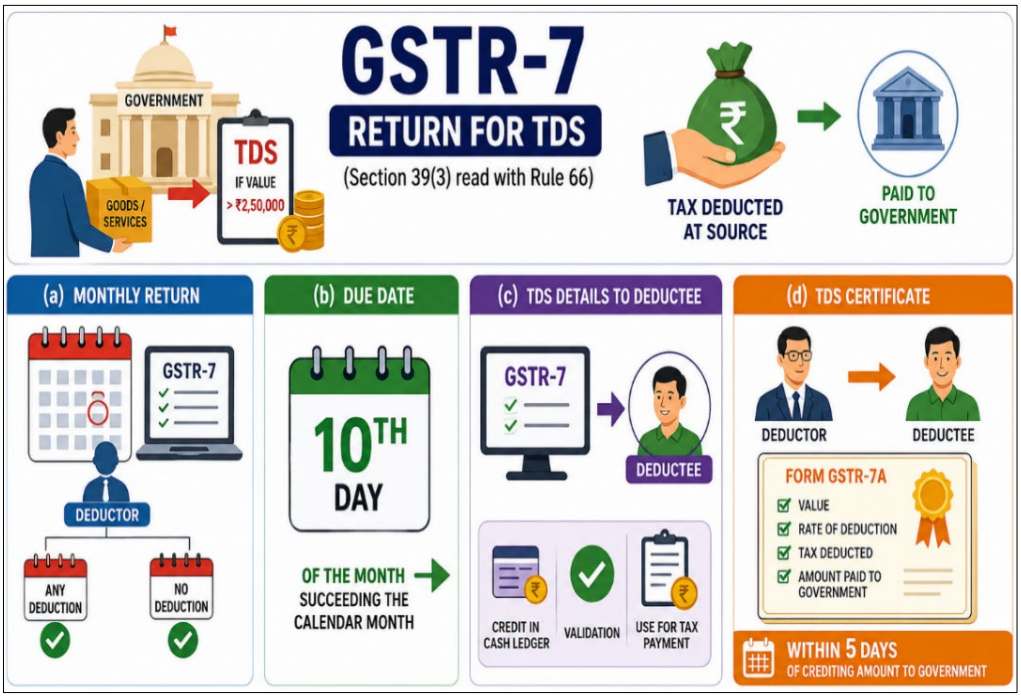
Tax Deduction at Source Certificate

1.	TDS Certificate No.	-	TD/012018/1000000011
2.	GSTIN of deductor	-	29ACXPK3463AXDQ
3.	Name of deductor	-	Mukesh Dhanjibhai Karshala
4.	GSTIN of deductee	-	09SSAUP0013A1ZS
5.	(a) Legal name of the deductee	-	UP TaxPayer 13 Ltd
	(b)Trade name, if any	-	UP TaxPayer 13 Ltd
6.	Tax Period in which tax deducted and accounted for in GSTR-7	-	January 2018

7. Details of supplies and amount of tax deducted

Value on which Tax Deducted (₹)	Amount of Tax Deducted at Source (₹)		
	Integrated Tax	Central Tax	State/UT Tax
1,000.00	20.00	0.00	0.00

This is a system generated certificate and no signature is required.



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(34) The Public Works Department (PWD), Government of Rajasthan, awards a contract worth ₹ 5,00,000 (excluding GST) to a private contractor in Rajasthan for repairing a Government building. Since this supply value exceeds ₹ 2,50,000, PWD is required to deduct TDS @ 2% (1% CGST + 1% SGST) on the payment made to the contractor. For deductions made during March, PWD must furnish its GSTR-7 on or before 10th April (10th day of the succeeding month).

(35) In above example, after PWD files its GSTR-7 for March (reporting TDS of ₹ 5,000 (under CGST and SGST each) deducted from the contractor's payment), these details become electronically available to the contractor (deductee) on the common portal. The contractor can then validate and claim this amount as credit in his electronic cash ledger, using it to discharge his own GST liability or other dues.

(36) Continuing with above example, PWD credits the deducted TDS amount of ₹ 5,000 (under CGST and SGST each) to the Government on 8th April. Once the deductee accepts the TDS amount, TDS Certificate is generated by the portal in Form GSTR-7A and made available to the deductee (contractor) within 5 days of this credit, i.e., by 13th April, specifying the value on which tax was deducted, the rate applied, the amount deducted and the amount actually paid to the Government.

6. DUE DATE FOR PAYMENT OF TAX [SECTION 39(7)]

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.

However, every registered person furnishing return under QRMP scheme shall pay to the Government, in such form and manner, and within such time, as may be prescribed –

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(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, ITC availed, tax payable and such other particulars during a month; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed.

Due dates for payment of tax in respect of the persons required to file monthly **GSTR-3B, GSTR-5 and GSTR-7 are linked with the due dates for filing of such returns**, i.e. the last dates (due dates) of filing such returns are also the due dates for payment of tax in respect of persons required to file such returns.

However, due dates for payment of tax in respect of the persons required to file quarterly **GSTR-3B under QRMP Scheme for 1st two months of the quarter is delinked**. Every registered person under QRMP scheme shall pay the tax due for each of the first 2 months of the quarter, by depositing the said amount in, by the 25th day of the month succeeding such month.

Similarly, in case of registered persons paying tax under **composition scheme**, the **due date for payment of tax and filing of GSTR-4 is delinked.** While GSTR-4 for a financial year is required to be filed by 30th June of the following financial year, tax for a quarter is to be paid by 18th of the month succeeding such quarter.

Further, **NRTPs or casual taxable persons** are required to make **advance deposit** of an amount equivalent to their estimated tax liability for the period for which registration is sought or extension of registration is sought in terms of section 27(2).

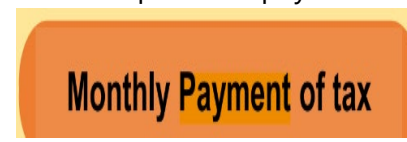
Every registered person required to furnish return[21] shall, discharge their liability towards tax, interest, penalty, fees or any other amount payable under GST law by debiting the electronic cash ledger or electronic credit ledger and include the details in the return.

[21] *subject to the provisions of section 49*

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Monthly payment of tax under QRMP Scheme [First proviso to section 39(7) read with sub-rules (3) and (4) of rule 61]

The registered person under the QRMP Scheme would be required to pay the **tax due in 1st month or 2nd month or both** the months of the quarter by depositing the tax due[22]. in **GST PMT-06**. The payment is to be made **by 25th day of the month succeeding such month**.



However, 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 specified class of taxable persons. Further, any extension of time limit notified by the Commissioner of State tax/UT shall be deemed to be notified by the Commissioner:

While making a deposit of tax, such a registered person may –

(a) for the **1st month of the quarter**, take into account the balance in the electronic cash ledger.

(b) for the **2nd month of the quarter**, take into account the balance in the electronic cash ledger excluding the tax due for the 1st month.

At the time of filing the return for the said quarter in Form GSTR-3B, the amount deposited by the registered person in the first 2 months of the quarter shall be debited.

This amount is 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.

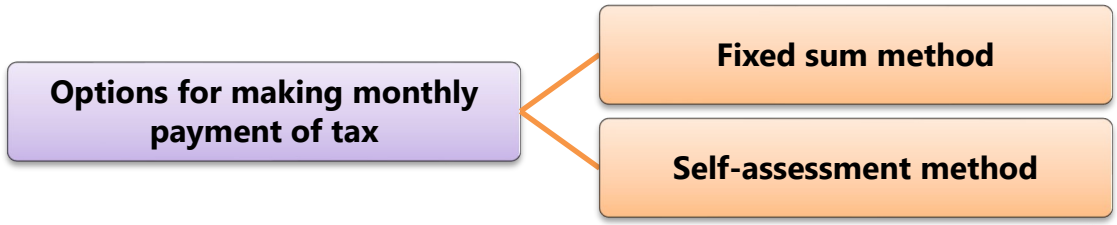
Options for making monthly payment of tax

While generating the challan, taxpayers should select **"Monthly payment for quarterly taxpayer"** as reason for generating the challan. The said person can use

[22] *under first proviso to sub-section (7) of section 39*

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any of the following two options provided below for monthly payment of tax during the first 2 months –



(a) **Fixed sum method:** If a taxpayer chooses this option, a facility is available on the GST portal for generating an auto-generated/pre-filled challan in Form GST PMT-06. The challan amount is calculated by the system which cannot be edited. The amount is equal to:

(i) **35% of the tax paid in cash** in the return for the preceding quarter where the return was **furnished quarterly**; or

(ii) **tax liability paid in cash in the return** for the last month of the immediately preceding **quarter where the return was furnished monthly.**

For easy understanding, the same is explained by way of examples given below:

(i) **In case the last return filed was on quarterly basis for quarter ending March:**

Tax paid in cash in quarter (January - March)		Tax required to be paid in each of the months – April and May	
CGST	100	CGST	35
SGST	100	SGST	35
IGST	500	IGST	175
Cess	50	Cess	17.5

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(ii) In case the last return filed was monthly for tax period March:

Tax paid in cash in March	Tax required to be paid in each of the months – April and May		
CGST	50	CGST	50
SGST	50	SGST	50
IGST	80	IGST	80
Cess	-	Cess	-

However, no such amount may be required to be deposited-

(a) **for the 1st month of the quarter**, where the balance in the electronic cash ledger/electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability;

(b) **for the 2nd month of the quarter**, where the balance in the electronic cash ledger/electronic credit ledger is adequate for the cumulative tax liability for the 1st and the 2nd month of the quarter or where there is nil tax liability

Monthly tax payment through this method would not be available to those registered persons who have not furnished the return for a complete tax period preceding such month.

A **complete tax period** means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

(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 ITC 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.

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The registered person under QRMP is free to avail either of the two tax payment methods above in any of the two months of the quarter.

As already discussed earlier, at the time of filing the return for a quarter in Form GSTR-3B, the amount deposited by the registered person in the first 2 months of the quarter shall be debited. Further, 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.

However, such refund claim[23] shall be permitted only after the return in Form GSTR-3B for the said quarter has been furnished. Further, this deposit cannot be used by the taxpayer for any other purpose till the filing of return for the quarter.

Applicability of interest

A. For registered person making payment of tax by opting Fixed Sum Method

No interest would be payable in case the tax due is paid in the first 2 months of the quarter by way of depositing auto-calculated fixed sum amount (as discussed 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 2 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 2 months and discharge their entire liability for the quarter in Form GSTR-3B of the quarter by the due date.

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.

[23] *Provisions relating to refund are discussed in Chapter 15 – Refunds in Module 3 of this Study Material.*

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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 for the tax liability net of ITC.



(37) A registered person, who has opted for the QRMP Scheme, had paid a total amount of ₹ 100/- in cash as tax liability in the previous quarter of October to December.

He opts to pay tax under fixed sum method. He therefore pays ₹ 35/- each on 25th February and 25th March for discharging tax liability for the first 2 months of quarter viz. January and February.

In his return for the quarter, it is found that liability, based on the outward and inward supplies, for January was ₹ 40/- and for February it was ₹ 42/-. However, no interest would be payable for the lesser amount of tax (i.e. ₹ 5 and ₹ 7 respectively) discharged in these 2 months provided that he discharges his entire liability for the quarter in the Form GSTR-3B of the quarter by the due date.

(38) A registered person, who has opted for the QRMP Scheme, had paid a total amount of ₹ 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays ₹ 35/- each on 25th February and 25th March for discharging tax liability for the first 2 months of quarter viz. January and February.

In his return for the quarter, it is found that total liability for the quarter net of available credit was ₹ 125, but he files the return on 30th April. Interest would be payable at applicable rate on ₹ 55 [₹ 125 – ₹ 70 (deposit made in cash ledger in first and second month)] for the period between due date of quarterly GSTR 3B and 30th April.

B. For registered person making payment of tax by opting self-assessment method

Interest amount would be payable as per the provision of section 50 for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first 2 months of the quarter.

Interest payable, if any, shall be paid through Form GSTR-3B.

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Note: It is clarified that no late fee is applicable for delay in payment of tax in first 2 months of the quarter.

7. OTHER RETURNS/ STATEMENTS

(i) First return [Section 40]

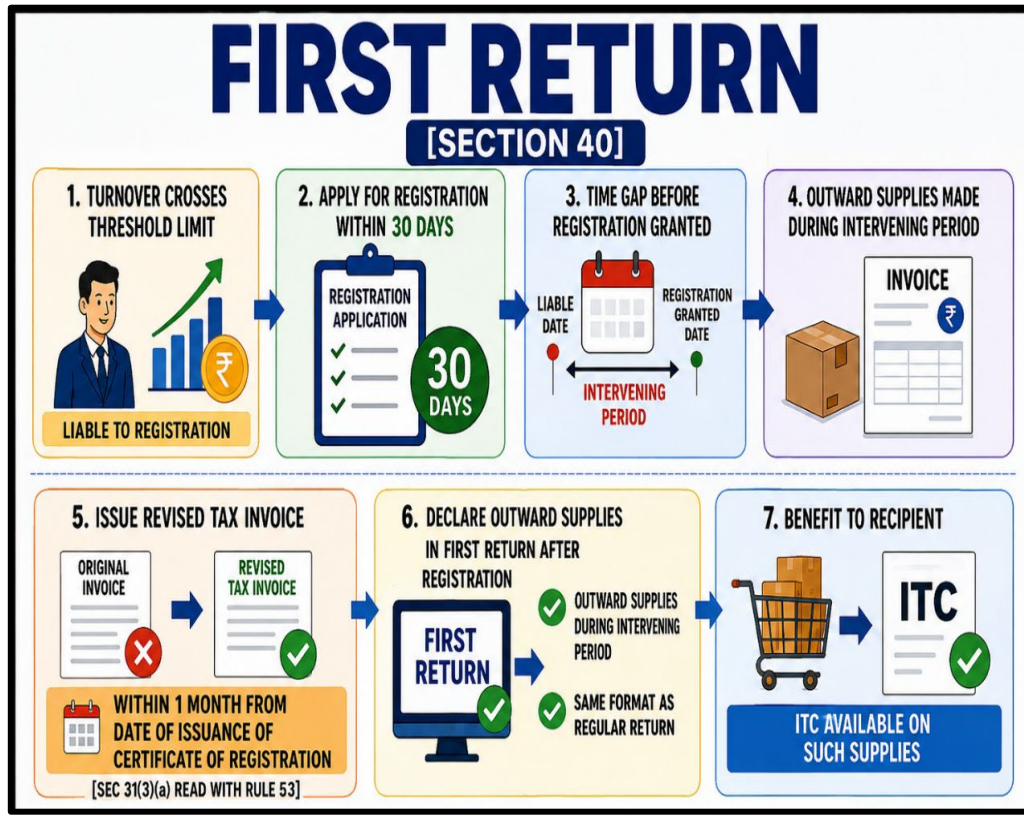


When a person becomes liable to registration after his turnover crosses the threshold limit, he may apply for registration within 30 days of so becoming liable. Thus, there might be a time lag between a person becoming liable to registration and grant of registration certificate. During the intervening period, such person might have made the outward supplies, i.e. after becoming liable to registration but before grant of the certificate of registration.

Now, in order to enable such registered person to declare the taxable supplies made by him for the period between the date on which he became liable to registration till the date on which registration has been granted so that ITC can be availed by the recipient on such supplies, firstly, the registered person may issue revised tax invoices against the invoices already issued during said period within 1 month from the date of issuance of certificate of registration [Section 31(3)(a) read with rule 53– *Discussed in detail in Chapter-9: Tax Invoice, Credit and Debit Notes in this Module of the Study Material*].

Further, section 40 provides that registered person shall declare his outward supplies made during said period in the first return furnished by him after grant of registration. The format for this return is the same as that for regular return.

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(ii) GSTR – 8 - Statement for tax collection at source *[The provisions relating to GSTR-8 have already been discussed in detail in Chapter 12 – Electronic Commerce Transactions in this Module of the Study Material.]*

(iii) GSTR – 9/9A and GSTR-9B - Annual Return & Annual Statement [Sections 44, 52(5) read with rule 80]

(a) Who is required to furnish the annual return and what is the due date for the same?

All registered persons are required to file an annual return. However, following persons are not required to file annual return:

(i) Casual taxable persons

(ii) Non-resident taxable person

(iii) Input service distributors

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(iv) Persons authorized to deduct/collect tax at source under section 51/52.



The Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section. The annual return for a financial year needs to be filed by 31st December of the next financial year.

It is important to note that in respect of filing of annual return for the financial year 2024-25 onwards, a registered person whose aggregate turnover in any financial year is up to ₹ 2 crores is exempted from filing annual return for that said financial year[24].

(b) What is the prescribed form for annual return/statement?

The annual return is to be filed electronically in **Form GSTR-9** through the common portal.

Person registered under composition levy: A person paying tax under composition scheme is required to file the annual return in **Form GSTR-9A.**

It may be noted that an **ECO[25] required to collect tax at source** has to file an annual statement referred to in section 52(5) in **Form GSTR-9B (yet to be notified).** The statement for a financial year needs to be filed by **31st December** of the next financial year.

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[24] *Since registered persons with aggregate turnover in a financial year up to ₹ 2 crore are exempted from filing the annual return, composition suppliers inevitably get covered in this exemption as well. Further, Form GSTR-9A, the form prescribed for filing of the annual return by composition suppliers, has been discontinued on the GST portal.*

However, it is important to note that the return filed by a composition supplier in Form GSTR-4 is not an "annual return." It is simply the return form prescribed for a composition supplier, one whose periodicity of filing happens to be yearly.

[25] *The provisions relating to ECOs have been discussed in detail in Chapter 12 – Electronic Commerce Transactions in this Module of the Study Material.*

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(c) Who is required to furnish a self-certified reconciliation statement?

(i) All registered persons are required to file furnish a self-certified reconciliation statement alongwith annual return if their aggregate turnover during a financial year exceeds ₹ 5 crores. However, following persons are not required to file self-certified reconciliation statement:

(a) Casual taxable persons

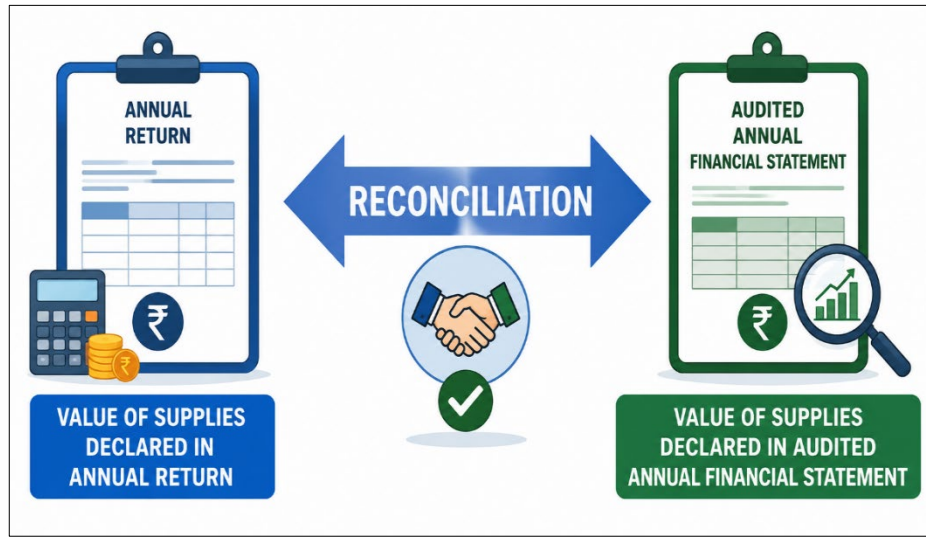
(b) Non-resident taxable person

(c) Input service distributors

(d) Persons authorized to deduct/collect tax at source under section 51/52, and

(ii) Such registered person should furnish, electronically, the annual return along with a copy of **self-certified reconciliation statement**, duly certified, in **Form GSTR-9C**.

Self-certified reconciliation statement will reconcile the value of supplies declared in the return furnished for the financial year with the audited annual financial statement.



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(d) Exemption from the requirement of furnishing annual return including self-certified reconciliation statement

The department of the Central/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, are exempt from the requirement of furnishing an annual return including self-certified reconciliation statement.

(e) Maximum time-limit for furnishing annual return

Maximum time-limit upto which a registered person can furnish an annual return for a financial year is **3 years** from the due date of furnishing said annual return. This time limit can be extended by the Government for a registered person or a class of registered persons subject to such conditions and restrictions as may be specified therein.

(iv) GSTR - 10 - Final Return [Section 45 read with rule 81]

(a) Who is required to furnish final return?



Every registered person who is required to furnish return u/s 39(1) and whose registration has been cancelled is required to file a **final return** electronically in **Form GSTR-10** through the common portal.

(b) What is the time-limit for furnishing final return?

The final return has to be filed within 3 months of the:

(i) date of cancellation

or

(ii) date of order of cancellation

whichever is **later**.

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(v) GSTR – 11 - Details of inward supplies of persons having UIN [Rule 82]

Every person who has been issued a Unique Identity Number (UIN) is required to furnish the details of inward supplies in Form GSTR-11.

(a) When UIN is issued for claiming refund of taxes paid on inward supplies

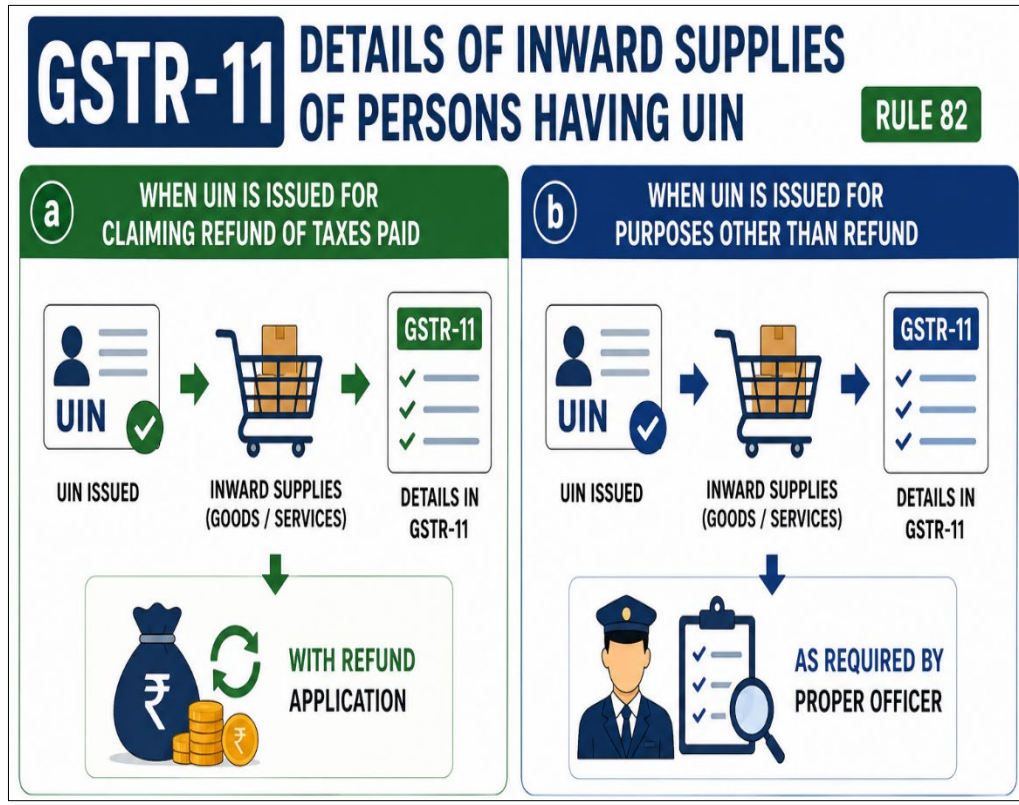


Such person shall furnish the details of those inward supplies of taxable goods and/or services on which refund of taxes has been claimed in **Form GSTR-11**, **along with application for such refund claim.**

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(b) When UIN is issued for purposes other than refund of taxes paid

Such person shall furnish the details of inward supplies of taxable goods and/or services as may be required by the proper officer in **Form GSTR-11.**



(vi) GSTR-5A – Return for persons providing OIDAR services to non-taxable online recipient (NTOR) or registered person other than NTOR or online money gaming from a place outside India to a person in India [Rule 64]

Every registered person either providing:

(i) online money gaming from a place outside India to a person in India,

OR



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(ii) providing OIDAR services *(see definition from Relevant Definitions)* from a place outside India:

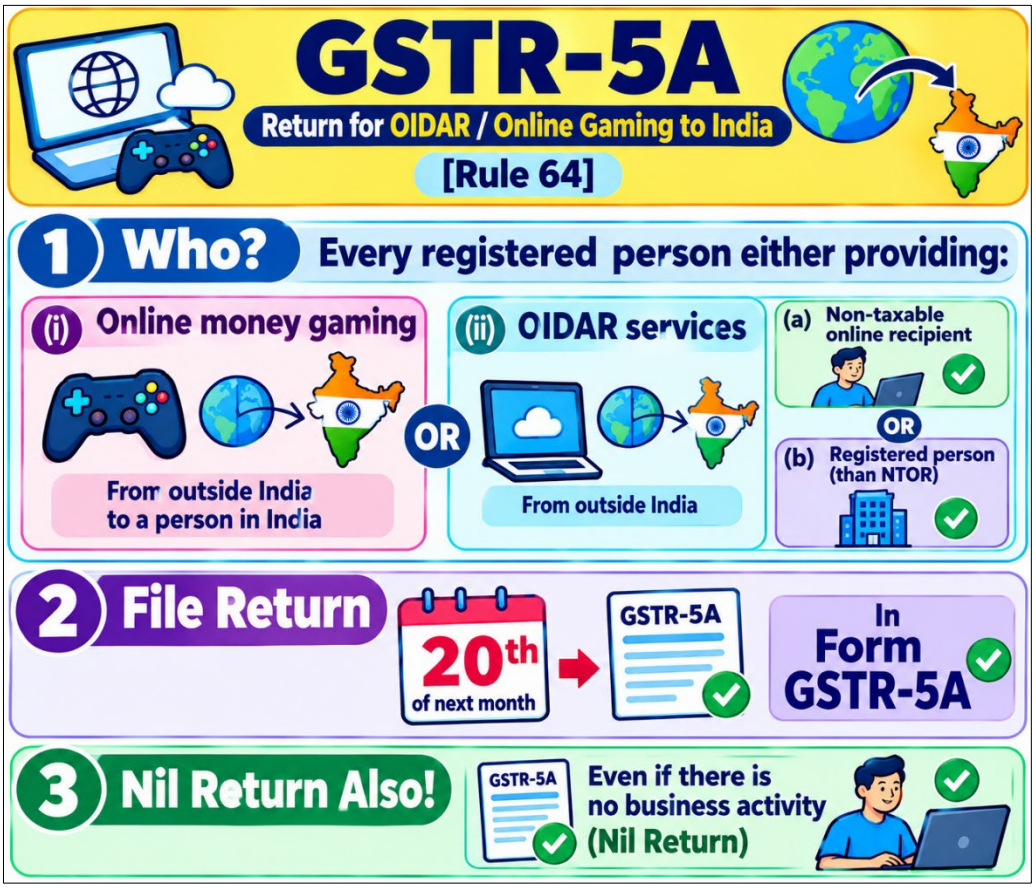
(a) to a non-taxable online recipient referred to in section 14 of the IGST Act

or

(b) to a registered person other than a non-taxable online recipient (NTOR),

shall file return in **Form GSTR-5A** by **20th day of the month succeeding the calendar month/part thereof.**

Form GSTR-5A needs to be filed even if there is no business activity (i.e. it is a Nil Return) for a tax period.



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8. DEFAULT/DELAY IN FURNISHING RETURN [SECTIONS 46 & 47]

(i) Notice to return defaulters [Section 46 read with rule 68]



A notice in prescribed form is issued, electronically, to a registered person who fails to furnish return under section 39 [Normal Return] or section 44 [Annual Return] or section 45 [Final Return] or section 52 [TCS Statement].

The notice requires the registered person to furnish the return within 15 days, failing which the tax liability will be assessed under section 62, based on the relevant material available with the proper officer. In addition to tax so assessed, applicable interest and penalty will also be payable.

(ii) Late fees for delay in filing return [Section 47]

Late fee is applicable for delay in furnishing of return / details of outward supply as per the provision of section 47.

Delay in filing any of the following by their respective due dates, attracts late fee:



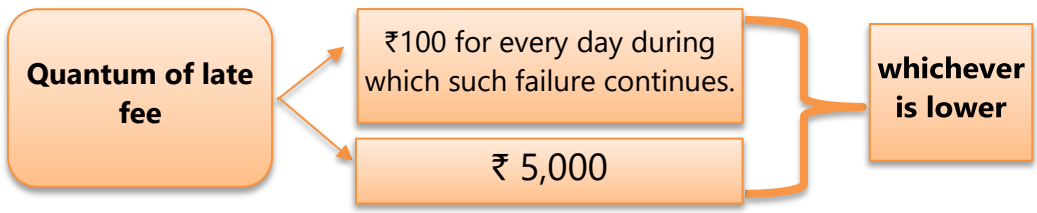
(A) Statement of Outward Supplies [Section 37]

(B) Returns (including returns under QRMP Scheme) [Section 39]

(C) Final Return [Section 45]

(D) TCS Statement [Section 52]

Quantum of late fee prescribed by section 47 is as under:



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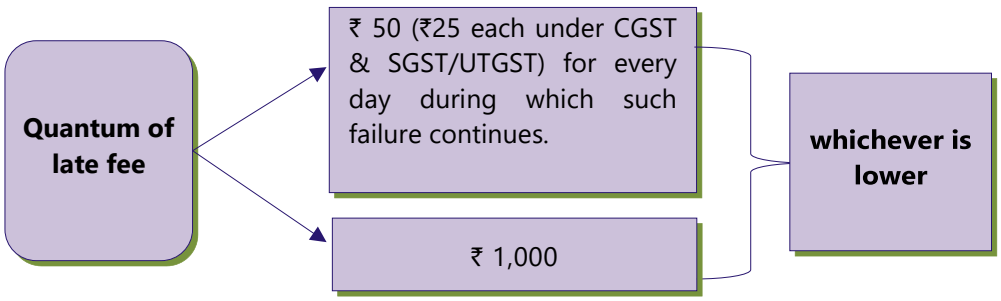
It may be noted that the late fee payable by a registered person for delayed filing of a return and/or annual return under section 47 is with reference to only the CGST Act. An equal amount of late fee is payable by such person under the respective SGST/UTGST Act as well. Hence, the late fee amount mentioned herein pertains to both CGST as well as SGST/UTGST.

Rationalisation of late fees for delayed filing of Forms GSTR-1, GSTR-3B, GSTR-4, GSTR-7 and GSTR-9

The late fee can be waived off partially or fully by the Central Government [Section 128]. In view of this, late fees for delayed filing of Forms GSTR-1, GSTR-3B, GSTR-4, GSTR-7 and GSTR-9 have been rationalized[26] as follows:

(i) For delayed filing of GSTR-7:-

Total amount of late fee payable under section 47 by any registered person, required to deduct tax at source under the provisions of section 51 for delayed filing of GSTR-7, shall be as follows:



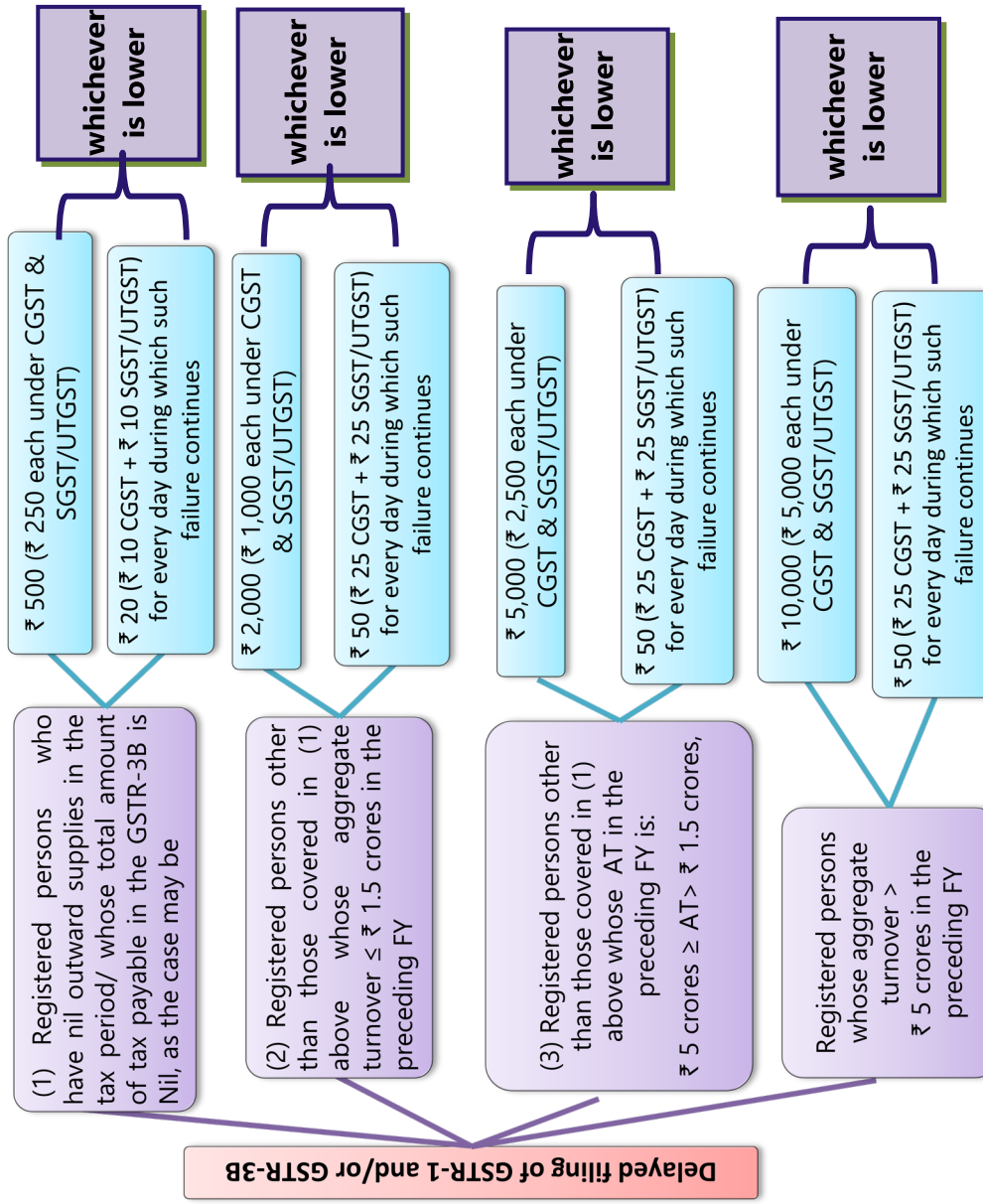
Where the total amount of Central and State tax deducted at source in a month is Nil, the total amount of late fee stands waived.

[26] vide *Notification No. 4/2018 CT dated 23.01.2018, Notification No. 73/2017 CT dated 29.12.2017, Notification No. 76/2018 CT dated 31.12.2018, Notification Nos 19-22/2021 CT all dated 01.06.2021 and Notification No. 07/2023 CT dated 31.03.2023*

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(ii) For delayed filing of GSTR-1 and/or GSTR-3B:-

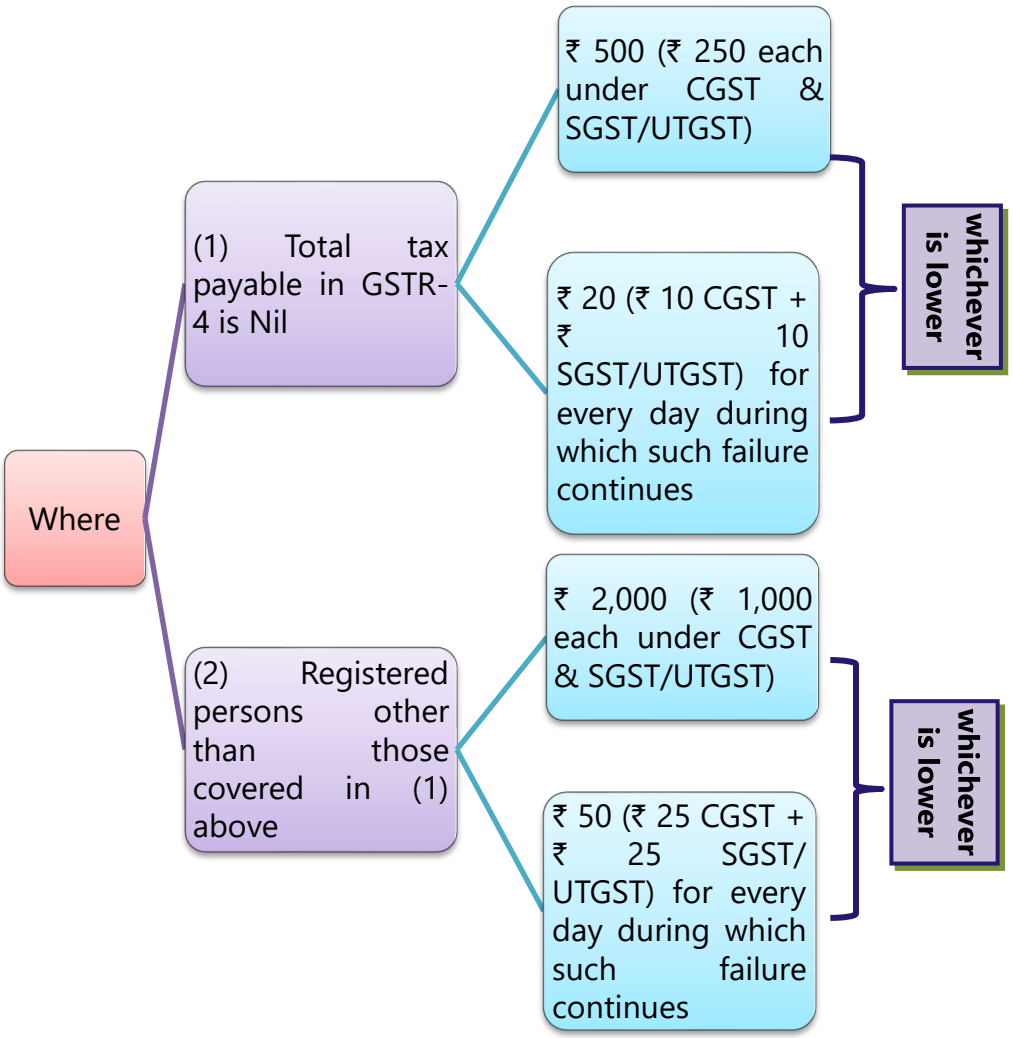
Amount of late fee payable under section 47 by the registered person who fail to furnish Form GSTR-1 and/or Form GSTR-3B by the due date, shall be as follows:



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Amount of late fee payable under section 47 by a composition supplier who fails to furnish Form GSTR-4 by the due date, shall be as follows:

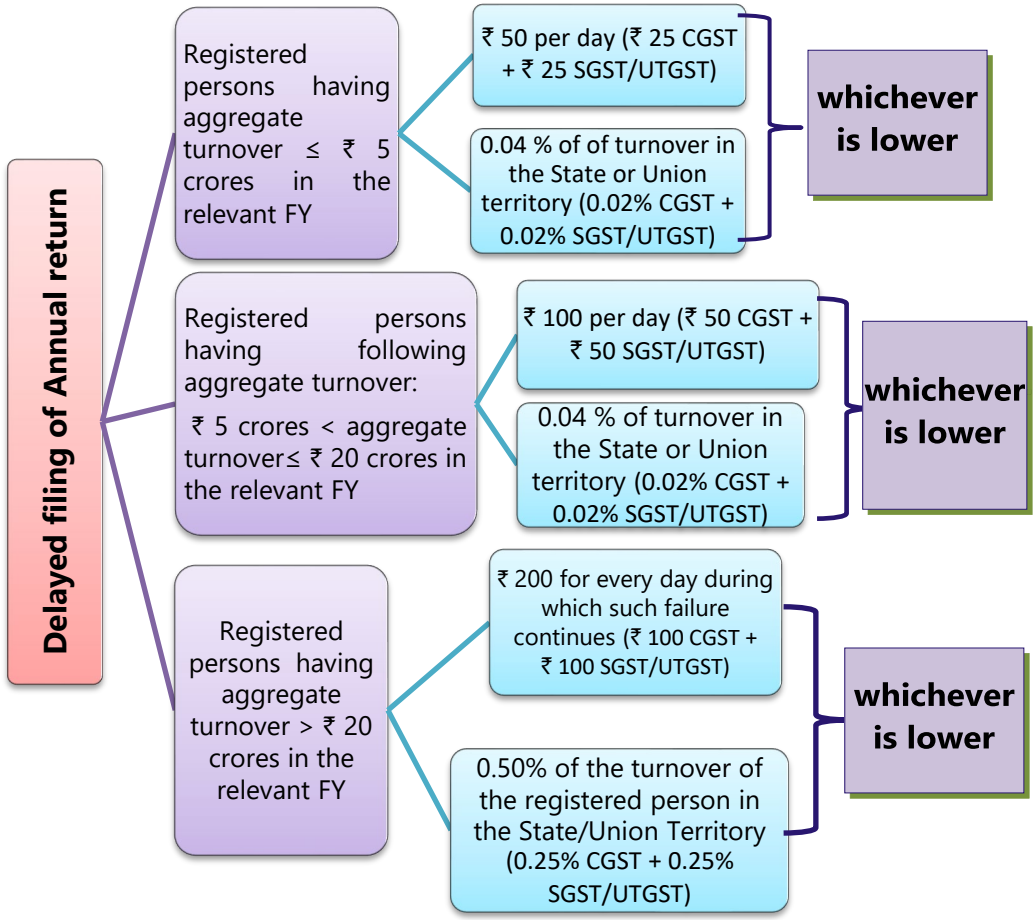
Class of registered persons **Quantum of late fee**



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(iv) For delayed filing of GSTR-9:-

Class of registered persons **Quantum of Late fee**



Clarification on applicability of late fee for delay in furnishing of Form GSTR-9C

Late fee is leviable:

(a) for delay in furnishing of complete annual return (Form GSTR-9 + Form GSTR-9C[27])

[27] *where FORM GSTR-9C is also required to be furnished*

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(b) for the period from the due date of furnishing of the said annual return upto the date of furnishing of the complete annual return, i.e.:

i. where Form GSTR-9C is not required to be furnished, the date of furnishing of Form GSTR-9;

ii. where Form GSTR-9C is required to be furnished along with Form GSTR-9,

a. date of furnishing of Form GSTR-9, if Form GSTR-9C is furnished alongwith Form GSTR-9; or

b. date of furnishing of Form GSTR-9C, if Form GSTR-9C is furnished subsequent to furnishing of Form GSTR-9.

Late fee is not separately leviable for delayed furnishing of Form GSTR-9 and Form GSTR-9C.

[Circular No. 246/03/2025 GST dated 30.01.2025]

9. GOODS AND SERVICES TAX PRACTITIONERS [SECTION 48]

Section 48 provides for the authorisation of an eligible person to act as approved Goods and Services Tax Practitioner (GSTP). A registered person may authorise an approved GSTP to furnish information, on his behalf, to the Government.



The manner of approval of GSTPs, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning have been prescribed in the rules 83, 83A and 84.

GSTN provides separate user ID and Password to GSTP to enable him to work on behalf of his clients without asking for their user ID and passwords.

They can do all the work on behalf of taxpayers as allowed under GST Law.

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A taxpayer may choose a different GSTP by simply unselecting the previous one and then choosing a new GSTP on the GST portal.

Standardized formats have been prescribed for making application for enrolment as GSTP, certificate of enrolment, show cause notice for disqualification, order of rejection of application of enrolment, list of approved GSTPs, authorisation letter and withdrawal of authorisation.

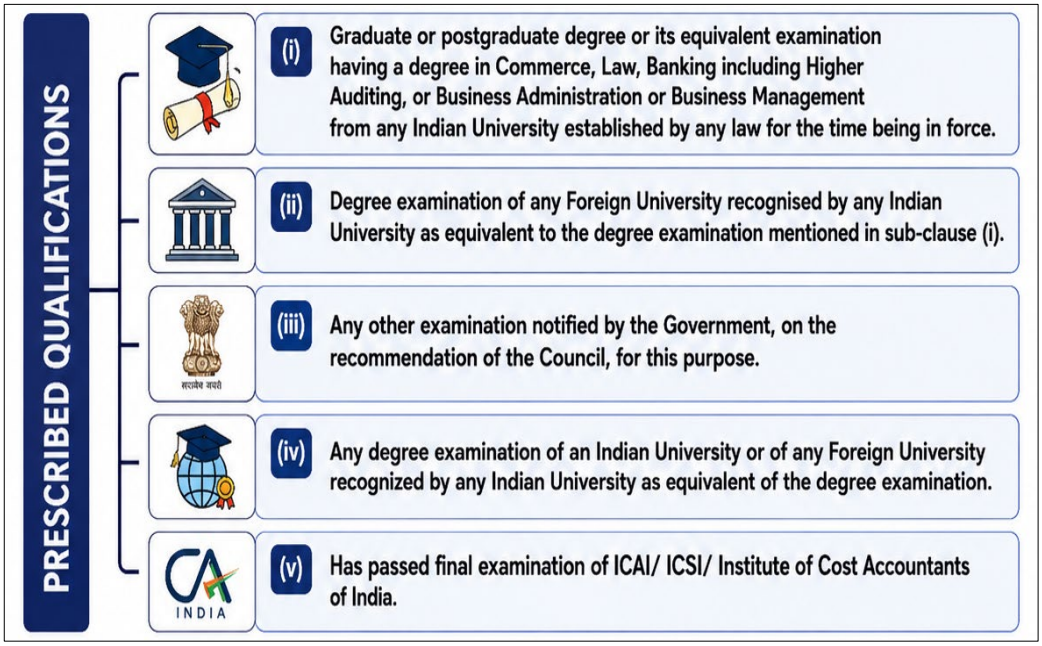
A GSTP enrolled in any State or Union Territory shall be treated as enrolled in the other States/Union territories.

(i) What is the eligibility criteria for GSTP?

The eligibility criteria for GSTP has been explained by way of diagrams below:

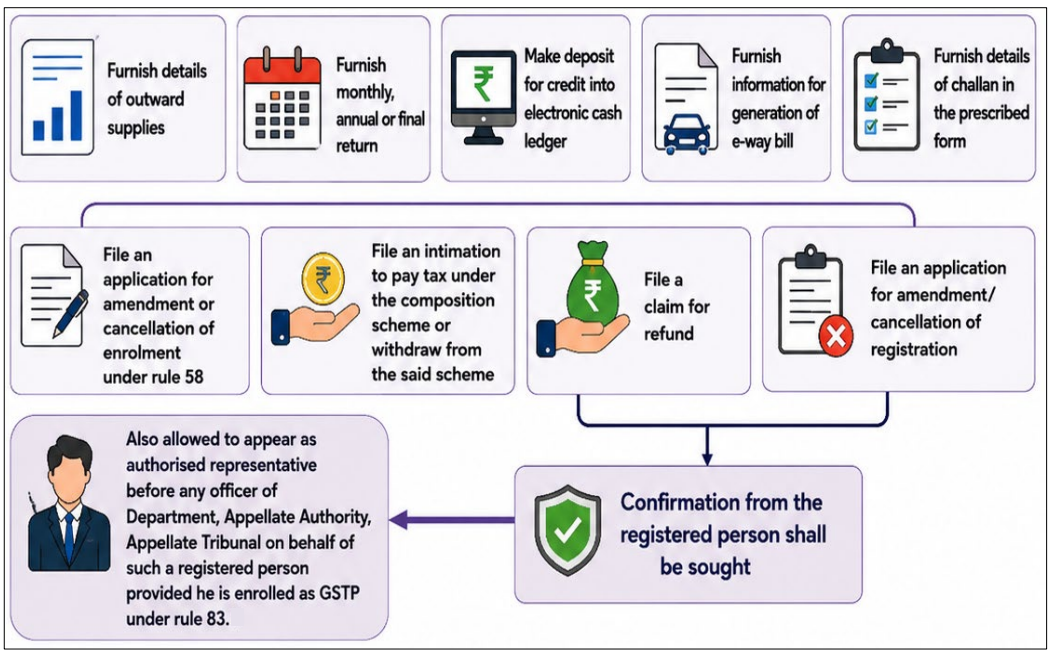


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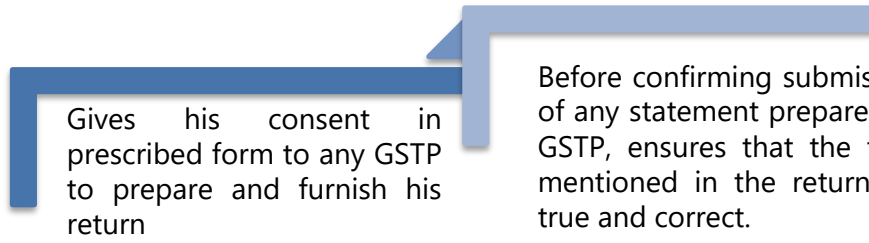
(ii) What are the activities that can be undertaken by a GSTP?

A GSTP can undertake any/all of the following activities on behalf of a registered person, if so authorized by him:



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Furnishing returns through GSTP: When a registered person opts to furnish his return through GSTP, such registered person:



Thus, the responsibility for correctness of any particulars furnished in the return or other details filed by the GSTP continues to rest with the registered person on whose behalf such return and details are furnished. The registered person before confirming, should ensure that the facts mentioned in the return are true and correct before signature. However, failure to respond to request for confirmation is treated as deemed confirmation.

(iii) Other points

- A registered person gives his consent and authorises a GSTP in the prescribed form by listing the authorised activities in which he intends to authorise the GSTP. The GSTP accepts the authorisation in Part B of the same form.
- The GSTP can undertake only such tasks as indicated in the prescribed form. The registered person may, at any time, withdraw such authorization.
- Any statement furnished by the GSTP is made available to the registered person on the common portal. For every statement furnished by the GSTP, a confirmation is sought from the registered person over email or SMS.
- The GSTP should prepare all statements with due diligence and affix his digital signature on the statements prepared by him or electronically verify using his credentials.
- If the GSTP is found guilty of misconduct, his enrolment will be liable to be cancelled and a show cause notice would be issued to him.

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(iv) What is the procedure for enrolment as GSTP?

The procedure for enrolment of GSTP has been depicted below:



10. INFORMATION RETURN [SECTIONS 150 & 123]

(i) Who shall furnish the information return? [Section 150(1)]

Information return is based on the idea of verifying the compliance levels of registered persons through information procured from independent third party sources.

Authorities who are responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or both or transactions related to a bank account or consumption of electricity

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or transaction of purchase, sale or exchange of goods or property or right or interest in a property under any law for the time being in force, shall furnish an Information Return of the same in respect of such periods, within such time, in such form and manner and to such authority/agency as may be prescribed. The authorities required to furnish Information Return are given subsequently by way of a diagram.

(ii) Defective Information Return [Section 150(2)]

Where the Commissioner, or an officer authorised by him in this behalf, considers that the information furnished in the information return is defective, he may intimate the defect to the person who has furnished such information return.

He shall give such person an opportunity of rectifying the defect within a period of 30 days from the date of such intimation or within such further period which, on an application made in this behalf, the said authority may allow.

However, if the defect is not rectified within the said period of 30 days or, the further period so allowed], then, notwithstanding anything contained in any other provisions of this Act, such information return shall be treated as not furnished and the provisions of this Act shall apply.

(iii) Issuance of notice for failure to furnish the information return within stipulated time [Section 150(3)]

Where a person who is required to furnish information return has not furnished the same within the specified time*, the said authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding 90 days from the date of service of the notice and such person shall furnish the information return.

*time specified in sub-section (1) or sub-section (2) of section 150

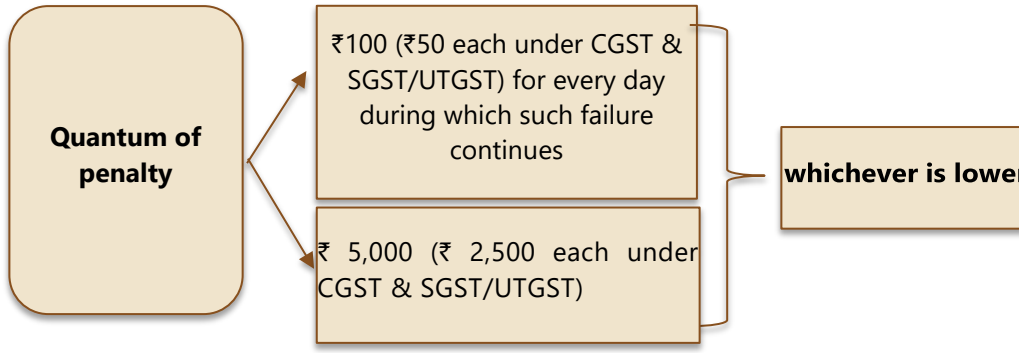
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- Taxable person
- State Government's authority responsible for the collectiof VAT/sales tax/ State excise duty or Central Government's authority responsible for the collection of excise duty or customs duty
- Income tax authority
- Banking company within the meaning of section 45A(a) of the RBI Act, 1934
- State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act, 2003 or any other entity entrusted with such functions by the Central Government or the State Government
- Registrar/Sub-Registrar appointed under section 6 of the Registration Act, 1908
- Local authority /other public body/association
- Registrar within the meaning of the Companies Act, 2013
- Registering Authority empowered to register motor vehicles under the Motor Vehicles Act, 1988
- Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013
- Recognised stock exchange
- Depository
- Officer of the RBI
- GSTN
- UIN holder
- Any other specified person

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(iv) Penalty for failure to furnish information return [Section 123]

If the person to whom the notice has been issued under section 150(3) fails to furnish the information return within the period specified in said notice, the proper officer may direct that such person shall be liable to pay a penalty.



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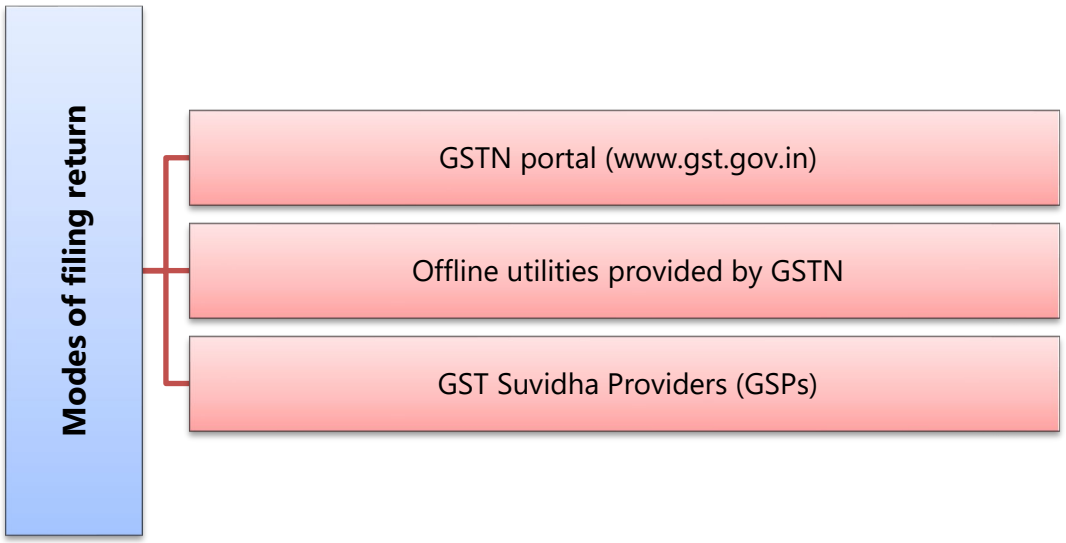
LET US RECAPITULATE

1. Meaning of Returns

Return	A statement of information furnished by the taxpayer, to tax administrators, at regular intervals.
	Filing of returns constitutes the most important compliance procedure which enables the Government/ tax administrator to estimate the tax collection for a particular period and determine the correctness and completeness of the tax compliance of the taxpayers.

2. Modes of filing returns

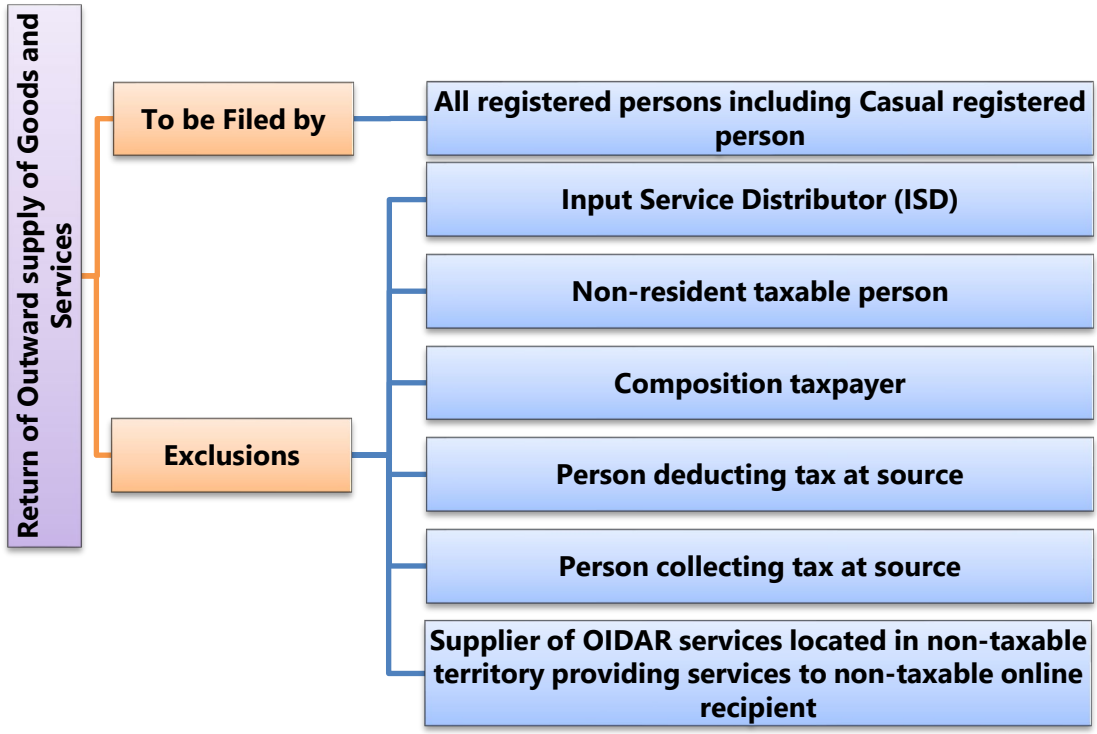
All the returns are to be filed online.



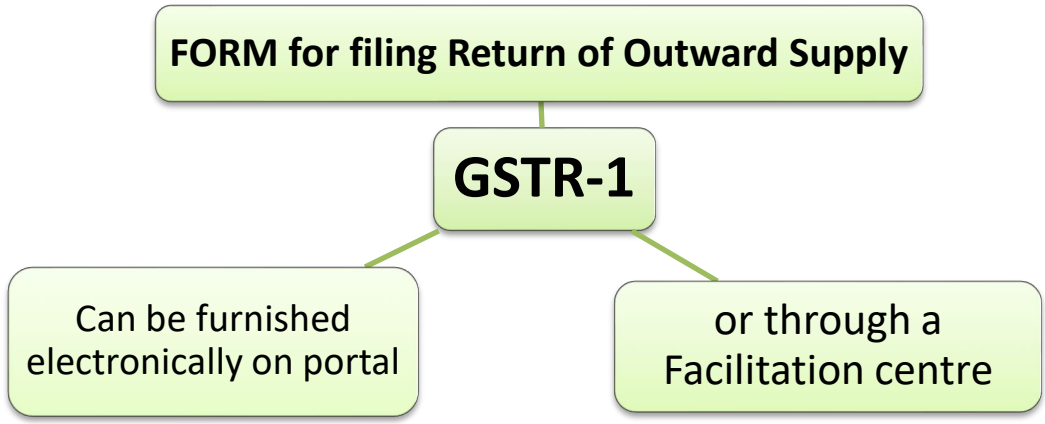
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3. Furnishing details of outward supplies [Section 37 read with rule 59]

Who is required to furnish the details of outward supplies?



What is the form for submission of details of outward supplies?

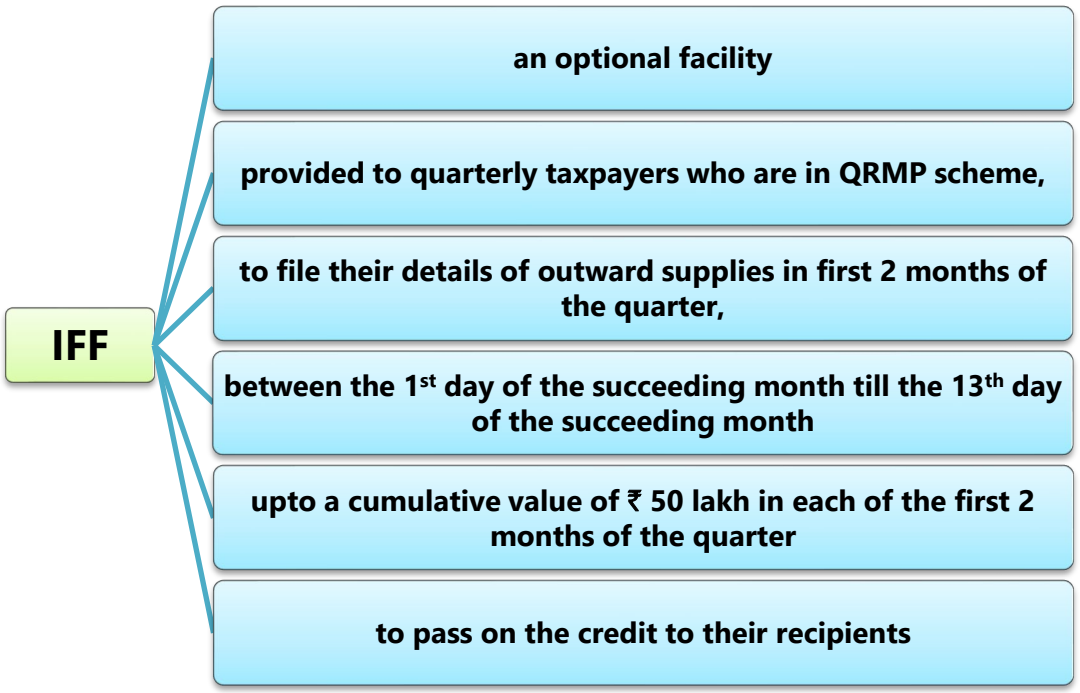


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Due Dates for Submission of Form GSTR-1

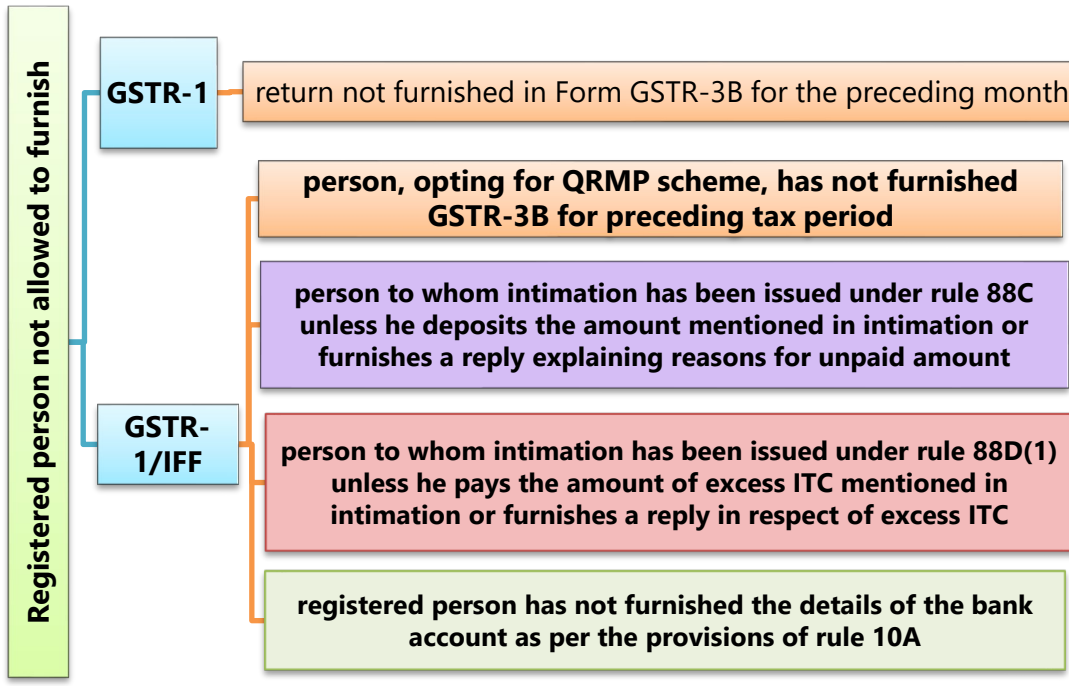
Class of registered person	Time limit for furnishing the details of outward supplies in Form GSTR-1 for each quarter/month
Registered persons opting for QRMP scheme	**13th day** of the month succeeding such quarter
Others	**11th day** of the month succeeding said month

Invoice Furnishing Facility [IFF] for taxpayers opting for QRMP Scheme



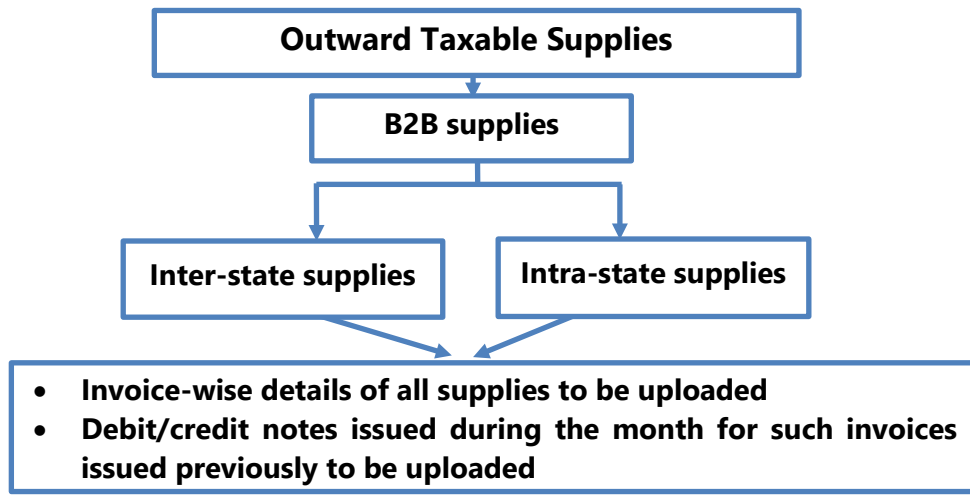
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What are the cases where a registered person is debarred from furnishing details of outward supplies in GSTR-1/IFF?



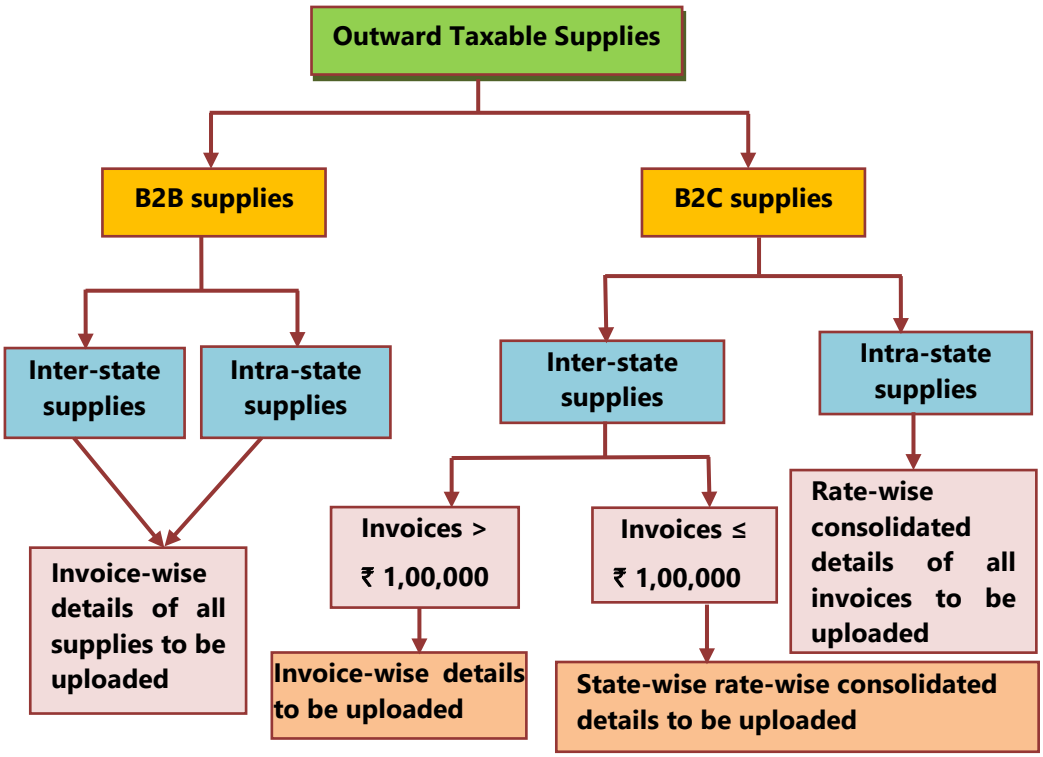
What kind of details of outward supplies are required to be furnished in GSTR-1/ GSTR-1A and IFF?

Details to be furnished through IFF



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Details to be furnished in GSTR-1/ GSTR-1A



Amendment of GSTR-1 for current period

GSTR-1A

- an optional facility
- to add new records which taxpayer missed out while filing in form GSTR-1, and/or
- to amend records which were already reported in same period in form GSTR-1
- after furnishing GSTR-1 for a tax period but before filing GSTR-3B for said tax period.

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Rectification of errors in GSTR-1/ GST filed for previous periods

Particulars furnished in GSTR-1 of prior periods can be amended → **by way of Amendment Tables given in GSTR-1 of subsequent periods**

Maximum time limit within which such amendments are permissible is earlier of the following dates:

- 30th day of November following the end of the financial year to which such details pertain or
- Date of filing of the relevant annual return

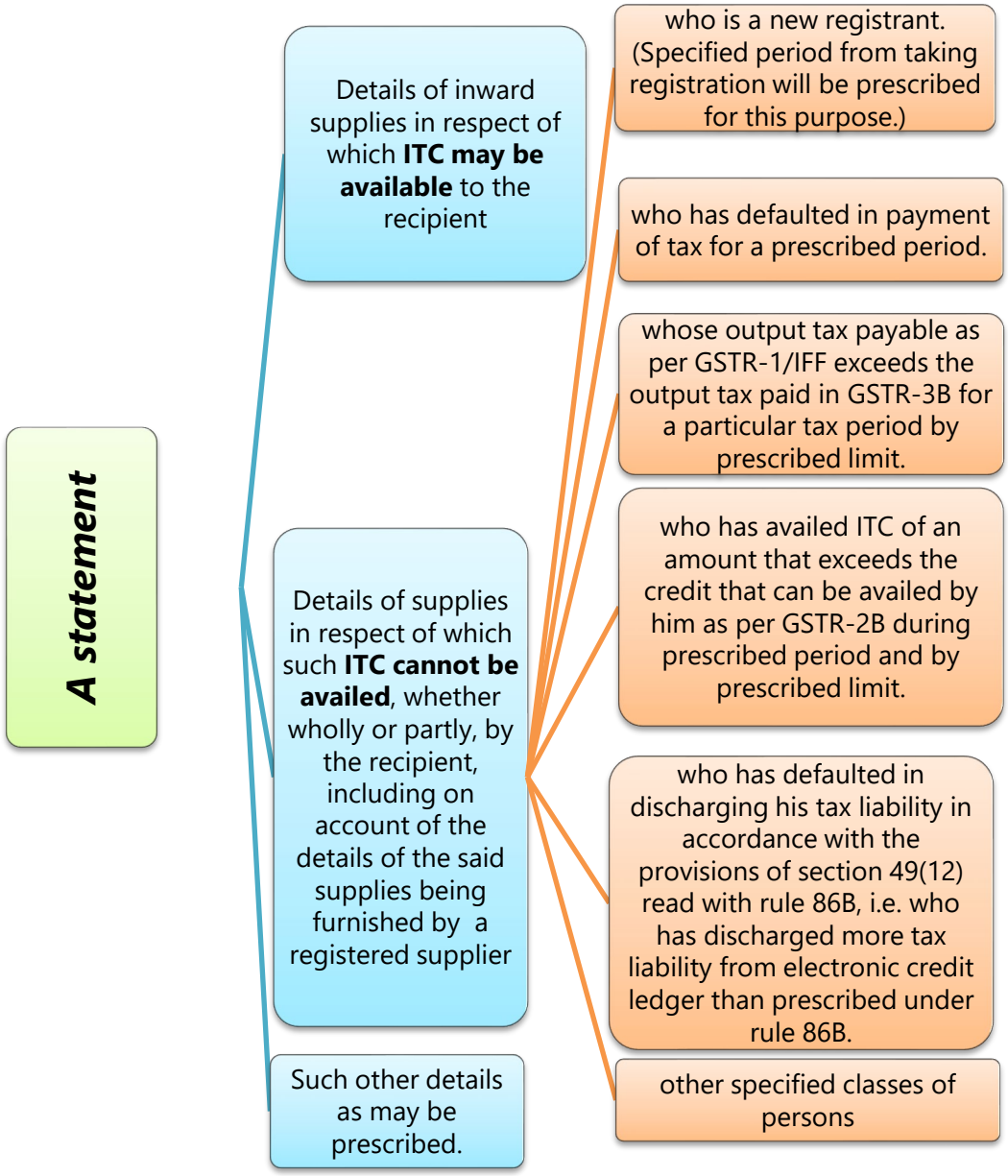
Filing of Nil GSTR-1

Nil GSTR-1

- Filing of GSTR-1 is mandatory for all normal and casual taxpayers, even if there is no business activity in any particular tax period.

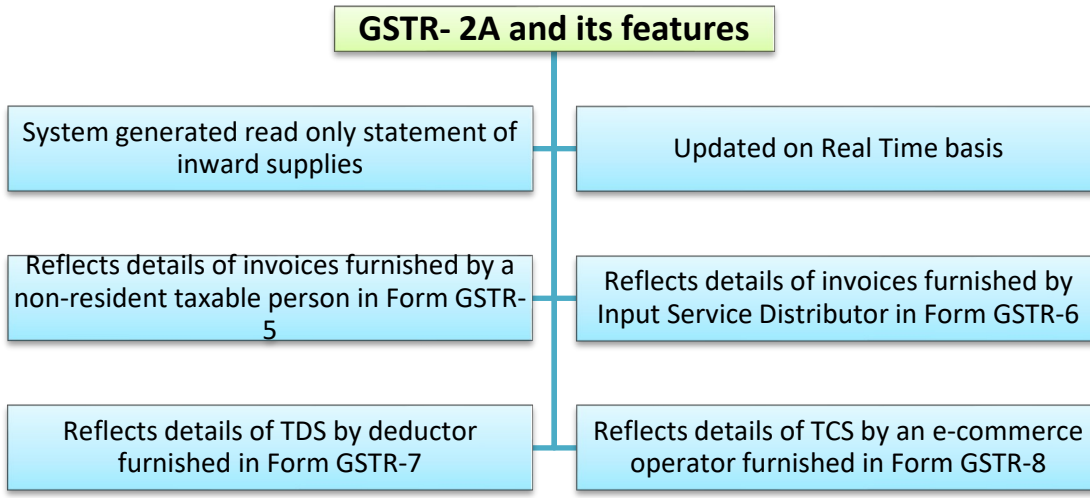
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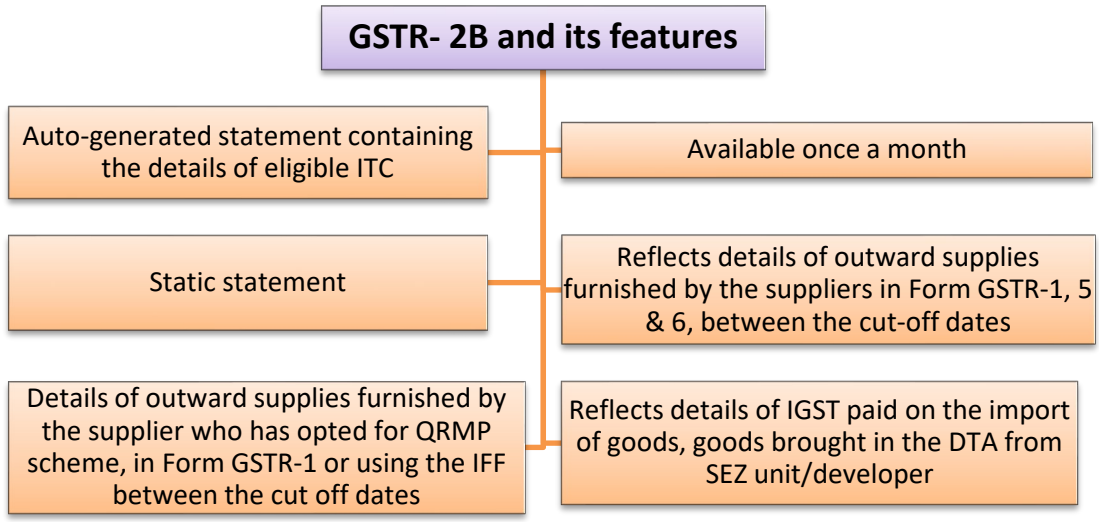
4. Furnishing details of inward supplies [Section 38 read with rule 60]



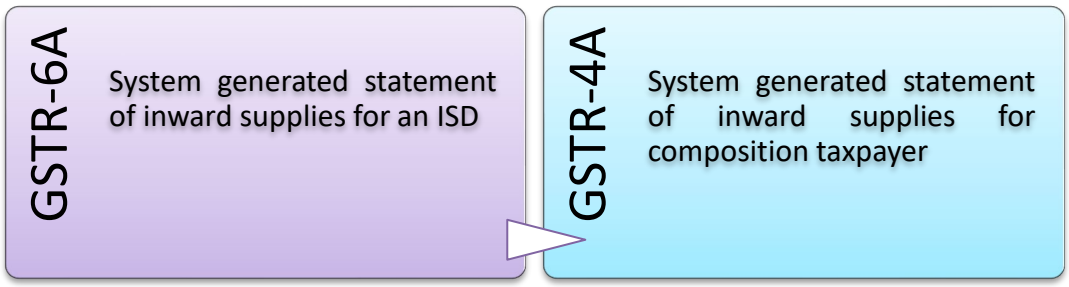
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Form and manner of ascertaining details of inward supplies – GSTR-2A and GSTR-2B

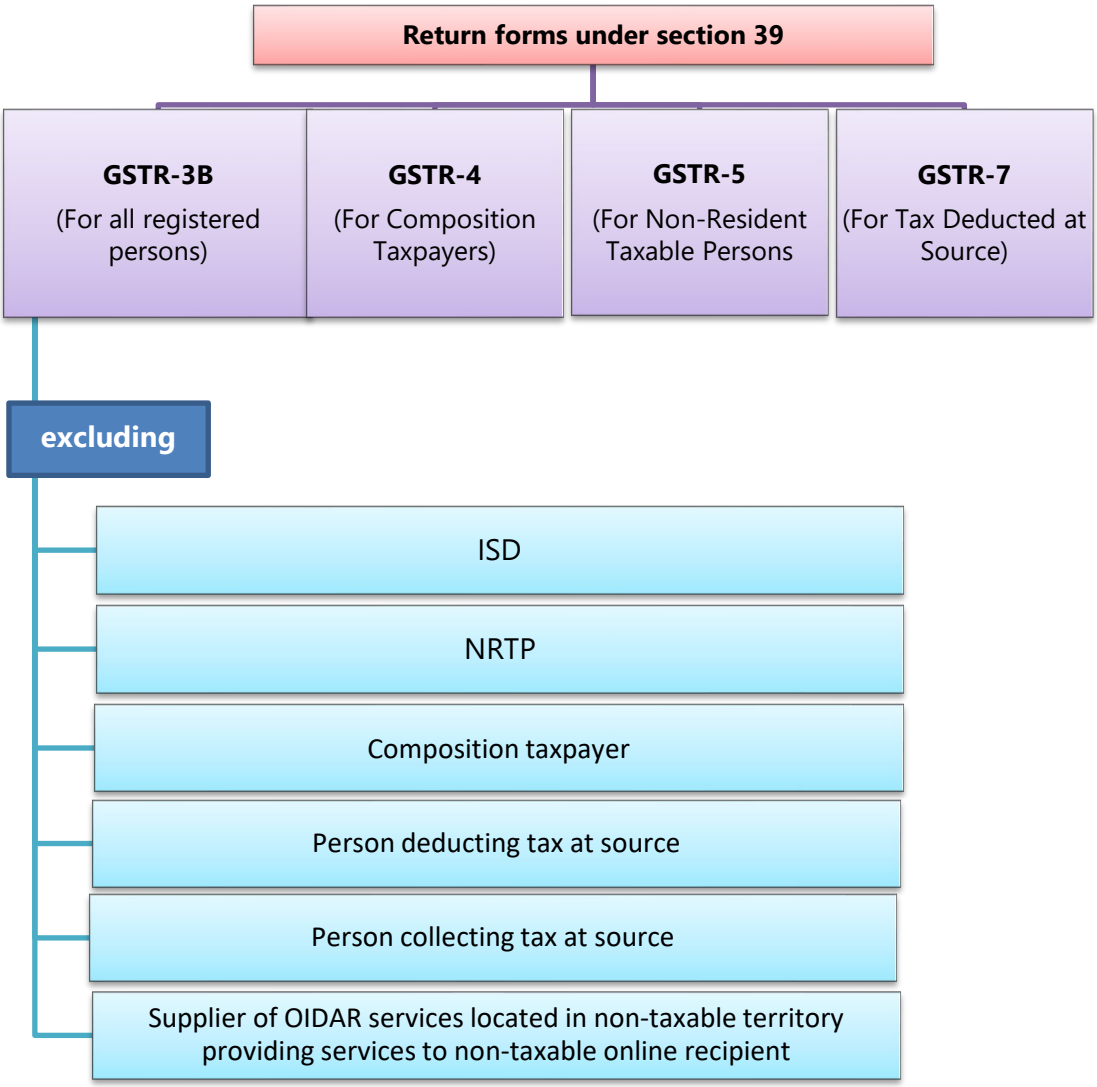




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5. Furnishing of returns under section 39



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Due dates for furnishing Form GSTR-3B

GSTR-3B can be filed monthly or quarterly and due date for filing are as follows:

- **Monthly GSTR-3B** on or before **20th** of the month succeeding the month for which return is furnished.
- **Quarterly GSTR-3B** on or before **22nd** and **24th** of the month (Depending upon State) succeeding the quarter for which return is furnished in case of a taxpayer opting for QRMP scheme.

QRMP scheme

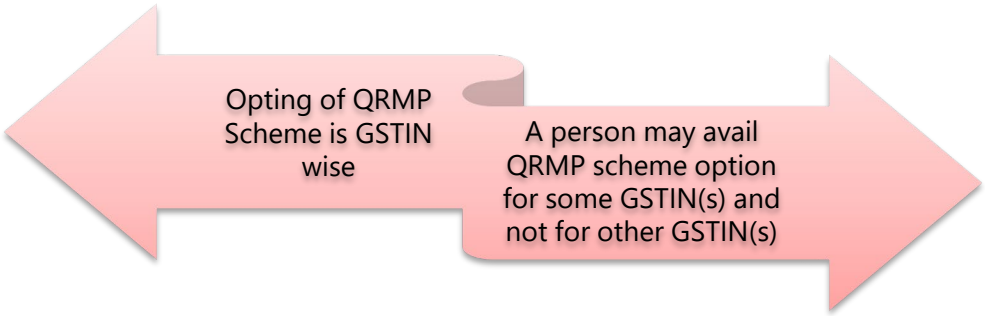
Optional return filing scheme

Quarterly Return

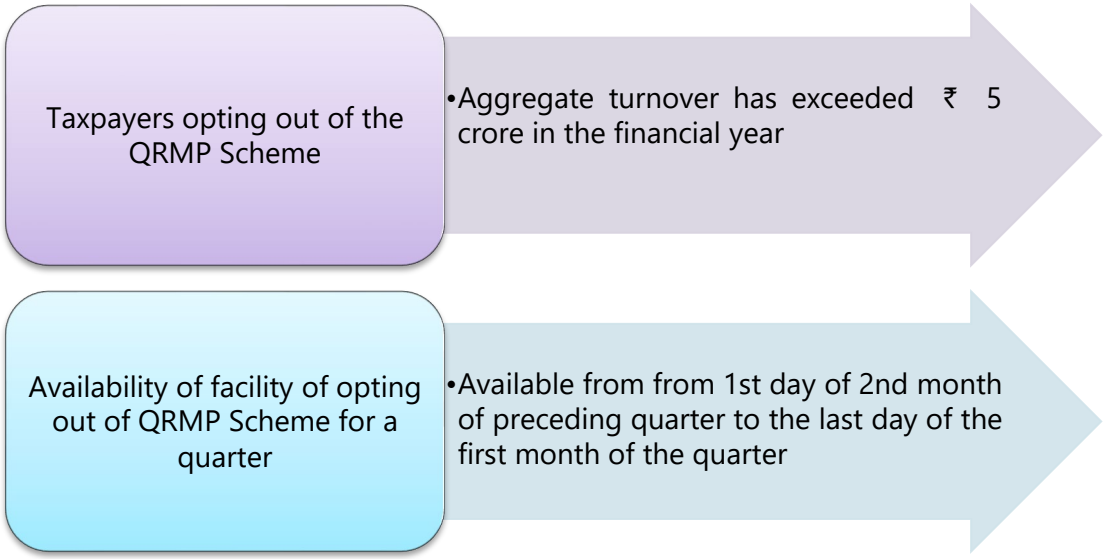
Monthly payment

Eligibility	• Taxpayers having aggregate turnover of up to ₹ 5 crore in the preceding financial year
Condition to be fulfilled for becoming eligible	• Taxpayer must have furnished the last return, as due on the date of exercising such option
Manner of Exercising option	• Taxpayers can opt in for any quarter from 1st day of 2nd month of preceding quarter to the last day of the first month of the quarter for which the option is being exercised
Validity of option once exercised	• Taxpayers are not required to exercise their option every quarter. Where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the said option.

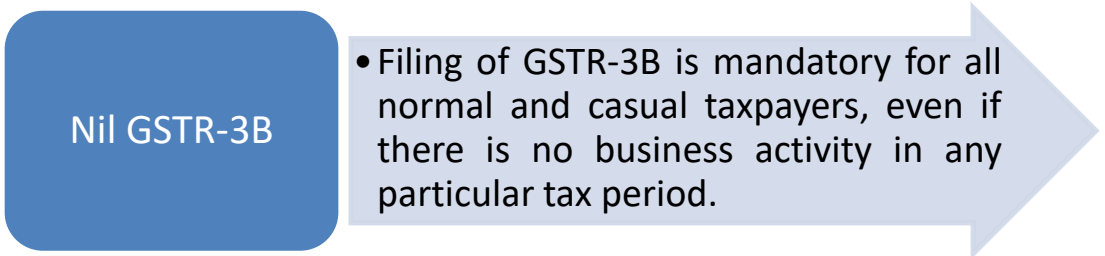
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Opting out of the QRMP Scheme



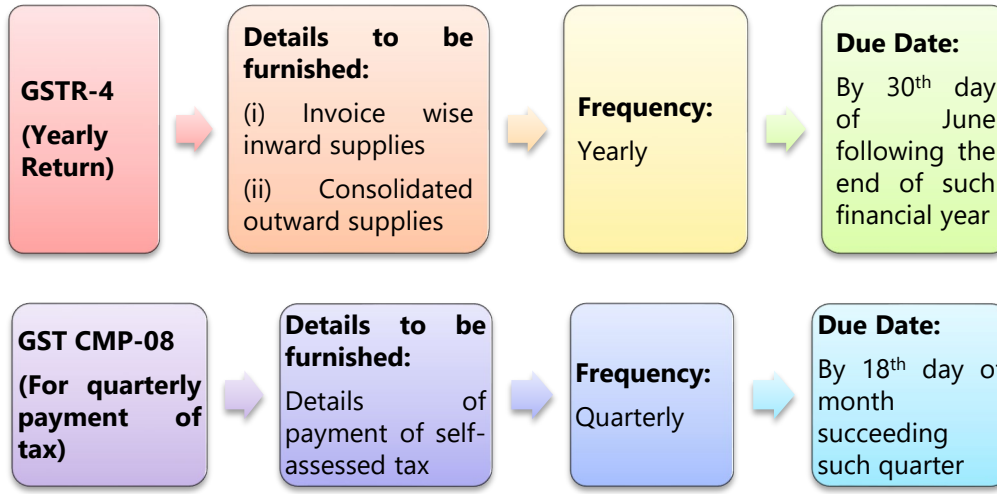
Nil GSTR-3B



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Form GSTR-4 and GST CMP-08: For Composition dealers

❖ A composition supplier is required to file the return GSTR-4 yearly and is required to pay the tax quarterly in Form GST CMP-08.

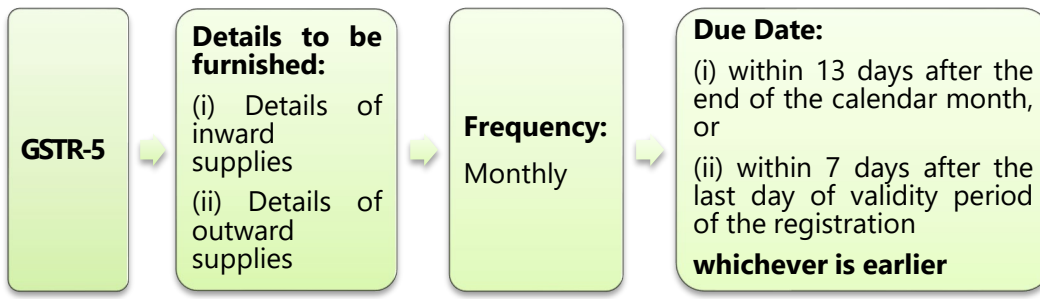


Note:

(1) The inward supplies of a composition supplier received from registered persons filing GSTR-1 will be auto populated in **FORM GSTR-4A** for viewing.

(2) **Filing of NIL GST CMP-08 is mandatory** for all taxpayers who have opted to pay tax under composition scheme if there is no business activity in any tax period.

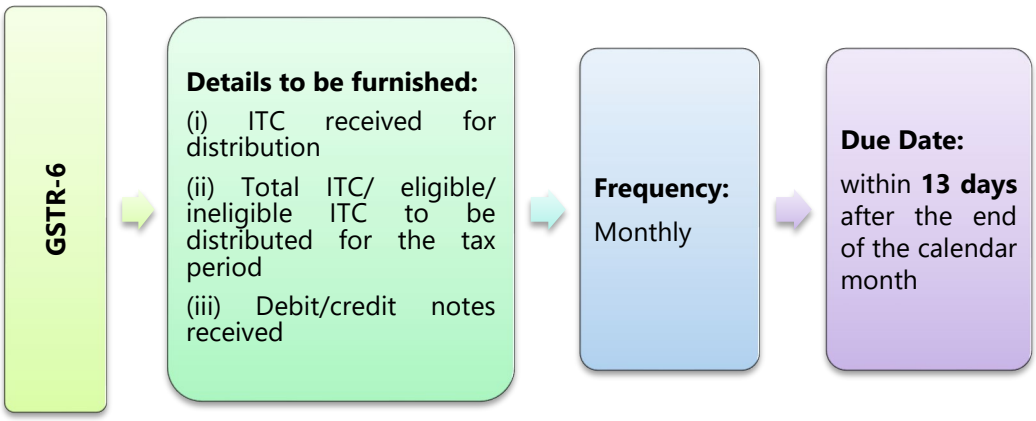
Form GSTR-5: For Non-Resident Taxable Person (NRTPs)



Note: An NRTP is not required to file an Annual Return.

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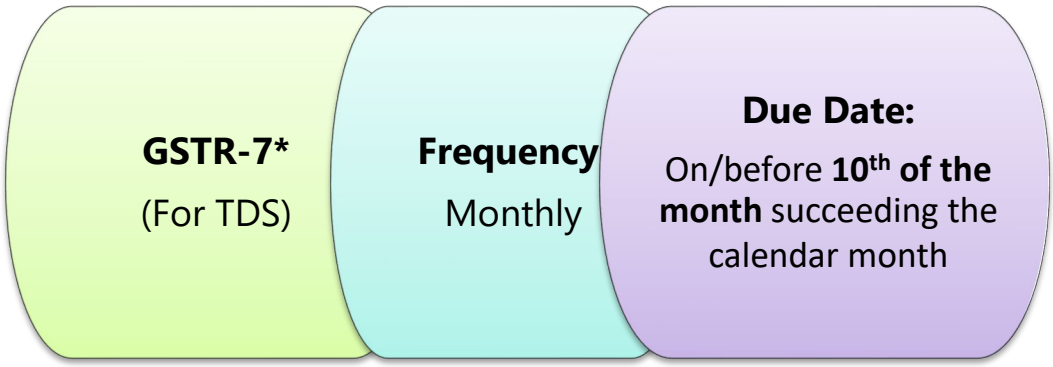
Form GSTR-6: Return for Input Service Distributors (ISDs)



Note: An ISD is not required to file an Annual Return.

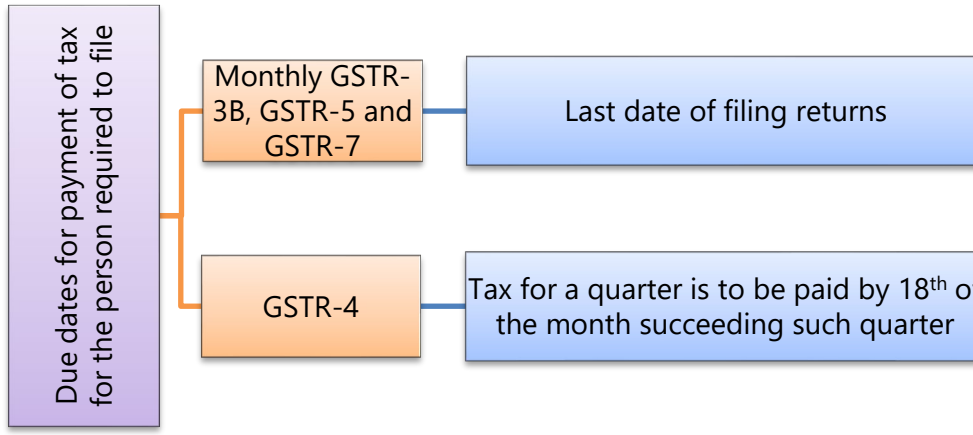
Form GSTR-7: For Tax Deducted at Source (TDS)

- GSTR-7 is a return for tax deducted at source, whenever taxable goods or services or both are supplied to a Central/ State Government's Department/ establishment or, local authority, or Governmental agencies, recipient is required to deduct tax at source and total value of supply exceeds ₹ 2,50,000.
- **GSTR-7A-** Form for issue of TDS certificate by deductor to the deductee.

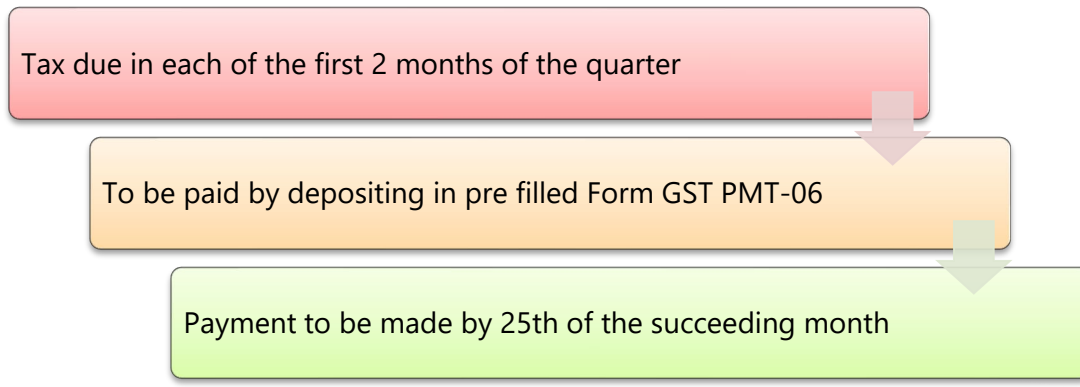


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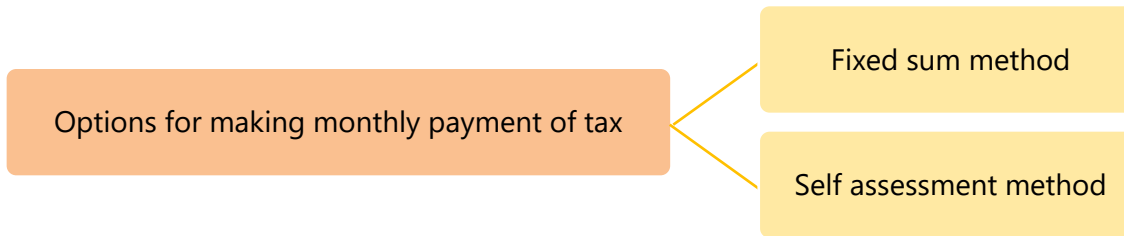
6. Due date for payment of tax



Payment of tax under QRMP scheme

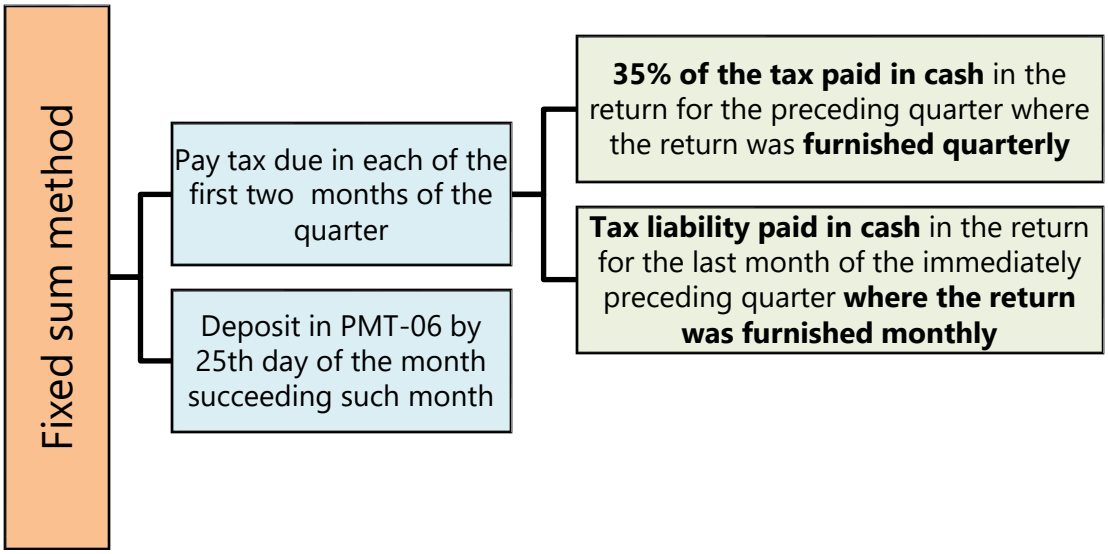


Options for making monthly payment of tax under QRMP scheme



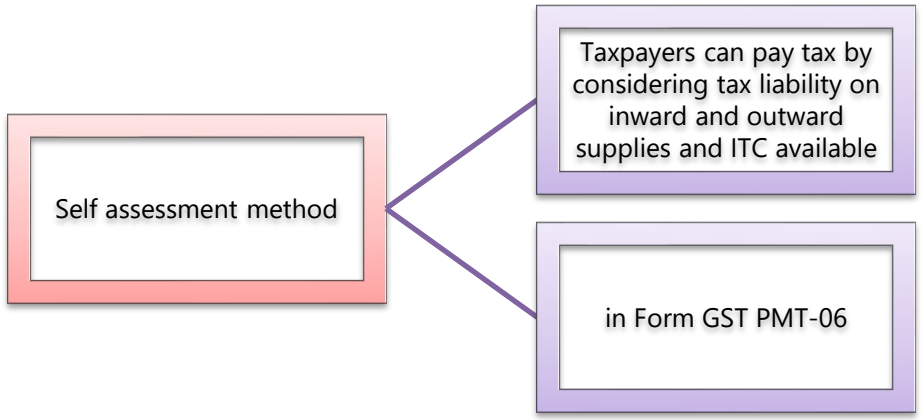
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Method 1: Fixed Sum Method



Monthly tax payment through this method would not be available to those registered persons who have not furnished the return for a complete tax period preceding such month.

Method 2: Self Assessment Method



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Applicability of Interest -

(1) For Fixed Sum method taxpayers

Where auto-calculated fixed sum amount for first 2 months of quarter is paid by due date	•No interest would be applicable even if the liability for the said month was found higher •If GSTR-3B of the quarter is filed by the due date by discharging the entire liability
Where tax payer makes monthly payment beyond due date	•Interest is payable at the applicable rate from due date of furnishing GST PMT-06 till date of making payment
Where Form GSTR-3B is furnished beyond due date	•Interest payable as per provisions of section 50 of the CGST Act, 2017 for the tax liability net of ITC

(2) For Self-assessment method taxpayers

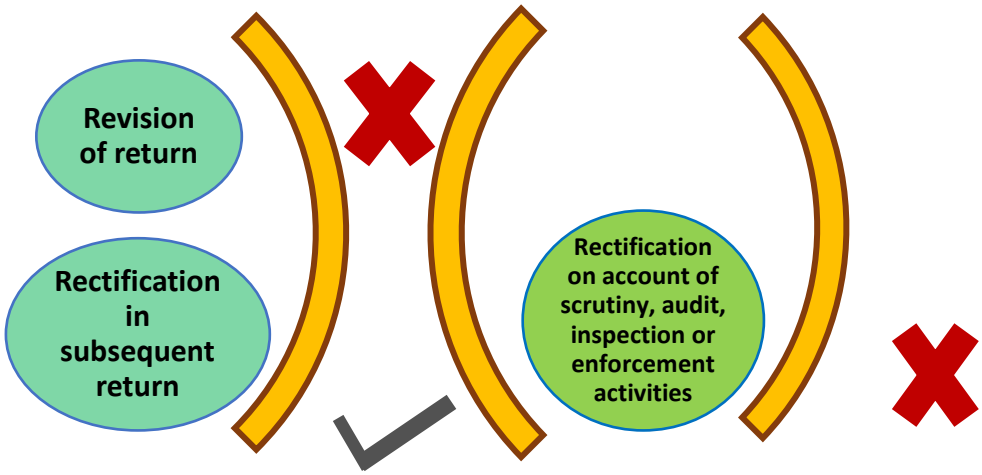
Interest payable as per provisions of section 50 of the CGST Act

for tax or any part thereof (net of ITC) which remains unpaid/ paid beyond the due date

for the first 2 months of the quarter

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7. Rectification of errors/omissions



Maximum time limit for rectification

30th day of November of next FY

OR

Actual date of filing annual return

whichever is earlier

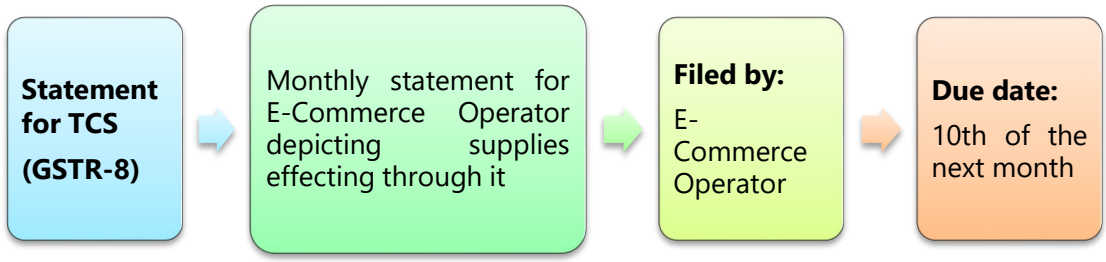
8. Other returns/ statements

(i) First return

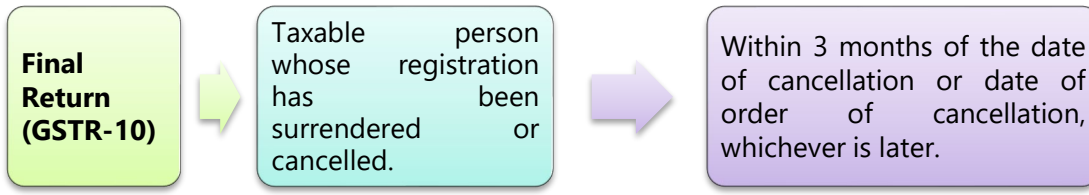
First Return → Registered person to declare outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted → after grant of registration

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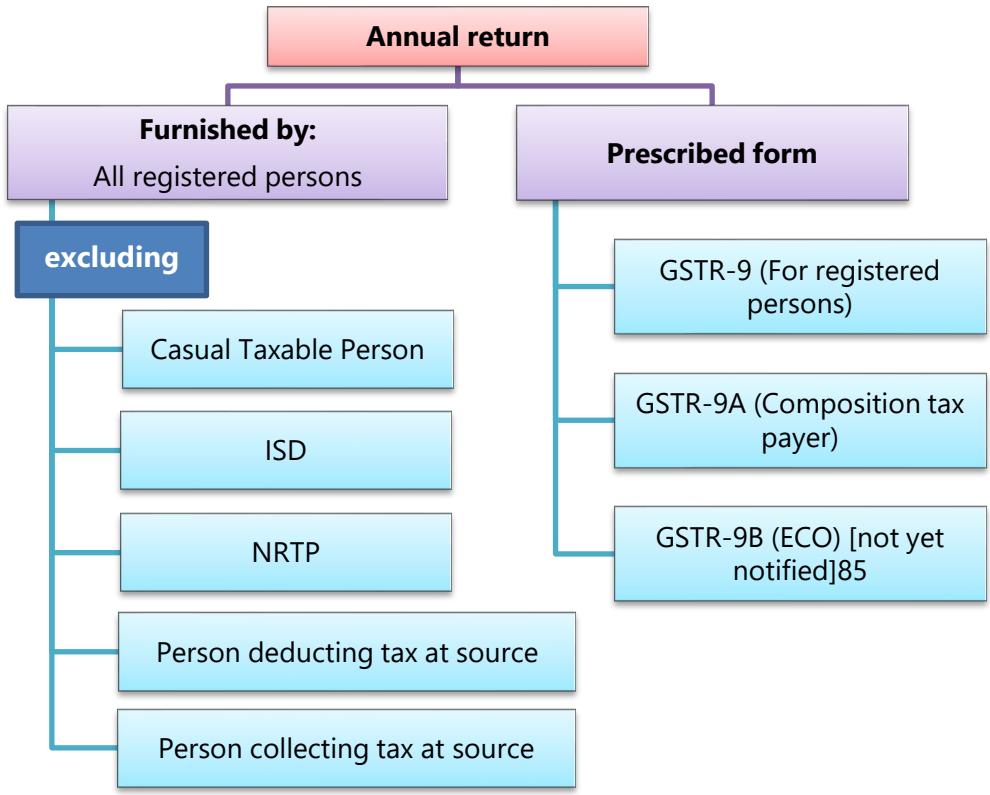
(ii) GSTR – 8 - Statement for tax collection at source



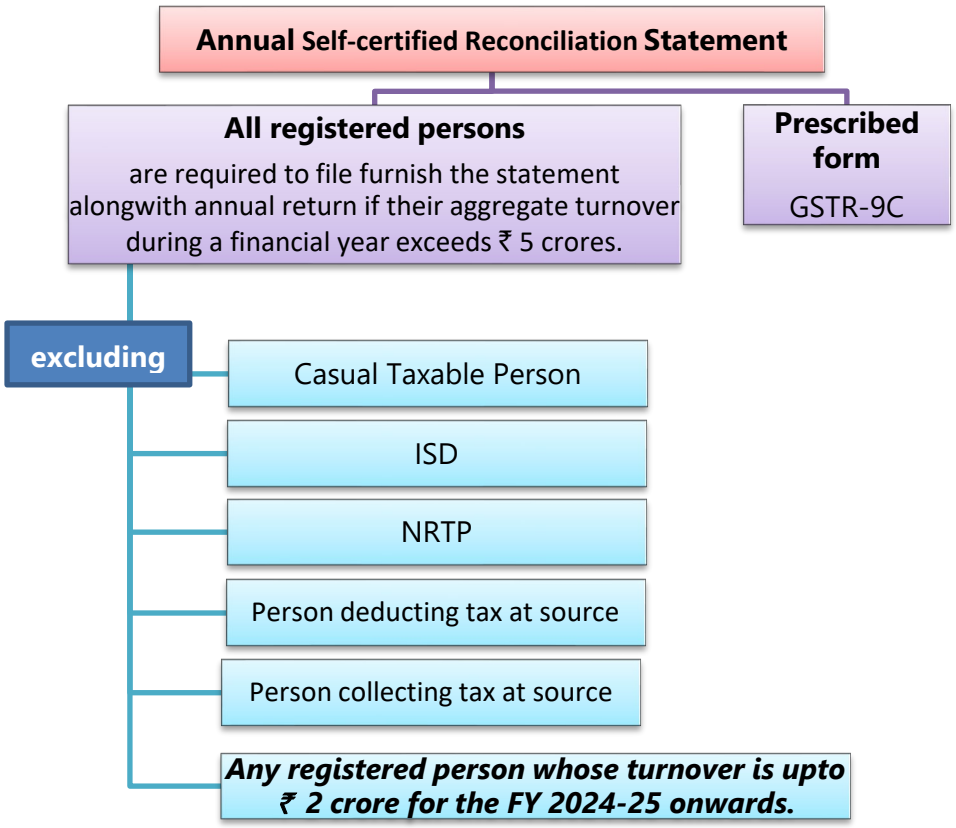
(iii) Final return



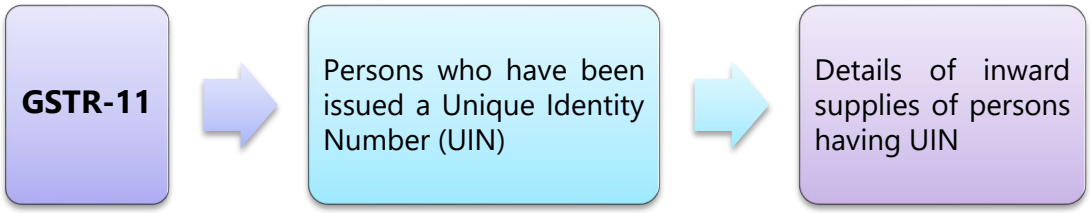
(iv) Annual Return & Annual Statement



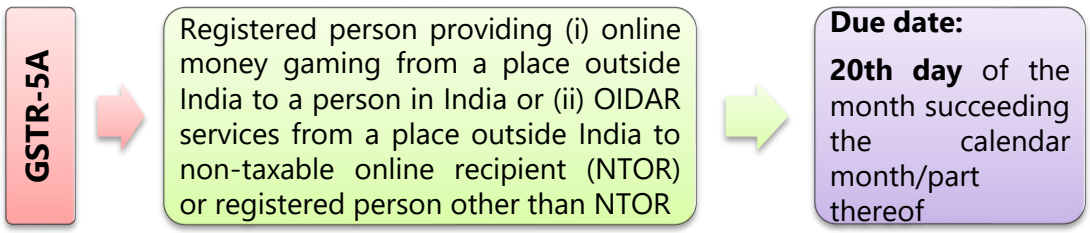
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(v) GSTR – 11 - Details of inward supplies of persons having UIN



(vi) GSTR – 5A - Return for persons providing OIDAR services



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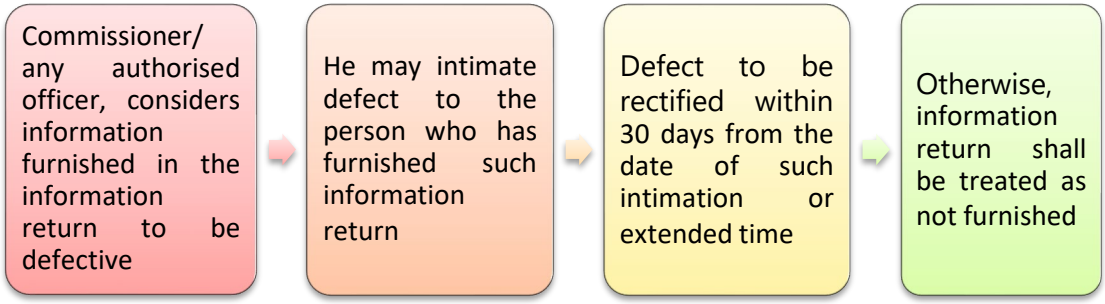
9. Information return

(i) Who shall furnish the information return?

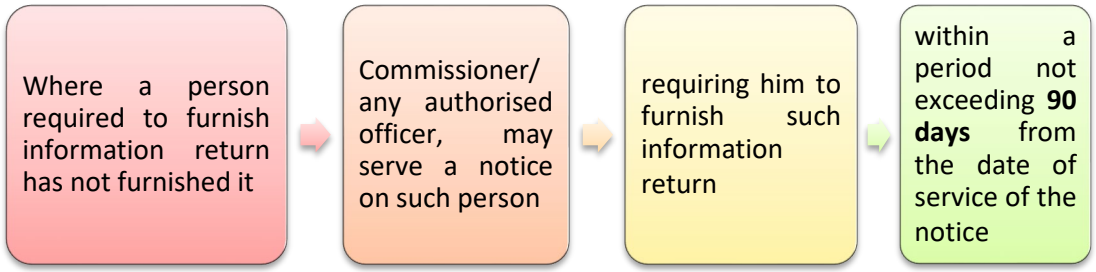
Taxable person
Local authority /other public body/association
State/Central Government's authority responsible for the collectiof VAT/sales tax/ State excise duty or excise duty or customs duty respectively
Income tax authority
Banking company
State Electricity Board or an electricity distribution or transmission or any other entity entrusted with such functions
Registrar/Sub-Registrar appointed under the Registration Act
Registrar within the meaning of the Companies Act, 2013
Registering Authority empowered to register motor vehicles under the Motor Vehicles Act, 1988
Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013
Recognised stock exchange
Depository
Officer of the RBI
GSTN
UIN holder
Any other specified person

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(ii) Defective Information Return



(iii) Issuance of notice for failure to furnish the information return within stipulated time



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TEST YOUR KNOWLEDGE

1. *Which type of taxpayers need to file annual return under section 44? Enumerate.*
2. *Is an annual return under section 44 and a final return one and the same? Explain.*
3. *Do input service distributors (ISDs) need to file separate statement of outward supplies (GSTR-1) with their return? Discuss.*
4. *Is it compulsory for a taxpayer to file return by himself? Explain.*
5. *Mr. Anand Kumar, a regular taxpayer, filed GSTR-1 for the month of August before the due date. Later, in the month of February next year, he discovers error in the GSTR-1 of the month of August already filed and wants to revise it.*

   You are required to advise him on the future course of action in this scenario.
6. *B Ltd. has filed the return for the month of October belatedly. At the time of computing the late fee to be paid for delay in filing return, B Ltd. has taken a view that if the late fee has been paid as per the provisions under the CGST Act, there is no requirement of paying the late fee under the SGST Act for the same default.*

   Whether B Ltd. has taken a correct view? Examine.
7. *Tax authorities have been scrutinizing the returns furnished by A Ltd. During the scrutiny process, A Ltd. has been made aware by the authorities about an incorrect disclosure in a return under section 39 filed by it for a particular tax period.*

   A Ltd. seeks your opinion to rectify the incorrect disclosure made in the return.
8. *ABC Ltd. applied for cancellation of GST registration in the month of March. In the month of September, the consultant of ABC Ltd. suggested to furnish the final return in said month. He advised the company that a final return needs to be furnished before the due date of furnishing the return for the month of September of subsequent financial year or before furnishing of annual return (for the financial year in which cancellation has been sought for), whichever is earlier. However, the jurisdictional authorities have yet not passed the order of cancellation due to reasons not known to ABC Ltd.*

   Whether the advice given by the consultant of ABC Ltd. is correct? Examine.
9. *XYZ Ltd. has deducted TDS from the consideration payable to A Ltd. for supplies made by it. The deductee, i.e. A Ltd., seeks your advice on taking credit for the TDS*

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deducted by XYZ Ltd. Also, whether the tax deducted by XYZ Ltd. will be shown in the electronic credit ledger or electronic cash ledger of A Ltd.?

10. *Whether GSTPs are required to furnish any return for disclosure of activities carried out by them for any of the registered person during a tax period? Elucidate.*



ANSWERS

1. Every registered person, other than ISD's, casual/non-resident taxpayers, tax deductors at source, tax collector at source are required to file an annual return in prescribed form. The department of the Central/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, are exempt from the requirement of furnishing the annual return.

2. No. Annual return has to be filed by every registered person paying tax as a normal taxpayer, with certain exceptions. Final return has to be filed only by those registered persons whose registration under GST has been cancelled. The final return has to be filed within three months of the date of cancellation or the date of cancellation order, whichever is later.

3. No, the ISDs need to file only a return in Form GSTR-6 and the return has the details of credit received by them from the service provider and the credit distributed by them to the recipient units. Since their return itself covers these aspects, there is no requirement to file separate statement of outward supplies.

4. No. A registered taxpayer can also get his return filed through a Goods and Services Tax Practitioner(GSTP) as authorised by him subject to confirmation of registered person over mail or SMS each time when return filed by GSTP.

5. The mechanism of filing revised return for any correction of errors/omission is not available under GST. The rectification of errors/omission is allowed in the subsequent returns. Therefore, Mr. Anand Kumar who discovered an error in GSTR-1 for the month of August cannot revise it. However, he should rectify said error in the GSTR-1 filed for the month of February and should pay the tax and interest, if any, in case there is short payment, in the return to be furnished for February. The error can be rectified by furnishing appropriate particulars in the "Amendment Tables" contained in GSTR-1.

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However, as per section 37(3), no rectification of details furnished in GSTR-1 shall be allowed after 30th day of November following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

6. The understanding of B Ltd. is incorrect. For arriving at the late fee payable on account of delayed filing of GST return, the computation of late fee is made separately for CGST and SGST/UTGST. This is because the provisions of late fee on delayed filing of return are prescribed in both CGST Act and SGST/UTGST Act although a common return is filed for both the laws.

7. In terms of section 39(9), any rectification in the return (under section 39) furnished by the registered person is allowed only when the error or omission is discovered on account of reasons other than scrutiny, audit, inspection, or enforcement activity by the tax authorities.

In the present case, since the incorrect disclosure has been highlighted to A Ltd. by the tax authorities during the process of scrutiny, the rectification of the incorrect disclosure cannot be made by A Ltd. on its own.

8. No, the advice of the consultant is not correct.

In terms of section 45 read with rule 81, every registered person who is required to furnish GSTR-3B and whose registration has been cancelled is required to file a final return within three months of the date of cancellation or date of order of cancellation, whichever is later.

In the given case, the registration of the company has not been cancelled. Therefore, requirement of filing final return will arise only when the registration of the company gets cancelled.

9. In terms of section 51(5) read with rule 66, the deductee shall claim credit, in his electronic cash ledger, of the tax deducted and reflected in GSTR-7 of the deductor, after validation. Similarly, rule 87(9), *inter alia*, provides that any amount deducted under section 51 shall be credited to the electronic cash ledger of the deductee.

Therefore, in the present case, A Ltd., can take credit of TDS amount deducted by XYZ Ltd. in its electronic cash ledger and use the same for payment of tax, interest, penalty, late fee or any other amount.

10. In terms of section 48(2), a registered person may authorise an approved GSTP to furnish the details of outward supplies under section 37 and the

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return under section 39 or annual return under section 44 or final return under section 45 and to perform other prescribed functions**.** Thus, the GSTP can furnish the specified documents or information on behalf of the registered person with prior authority of the registered person.

However, there is no specific return furnishing mechanism for GSTP itself to disclose the activities carried out by it for any of the registered person during a tax period.

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