

Handbook on Returns and Payments under GST (March, 2026)



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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Foreword

The introduction of Goods and Services Tax (GST) on 1st July 2017, ushered in a new era in India's indirect tax regime, redefining the approach to taxation through greater uniformity and transparency. Over the years, the GST framework has steadily evolved through legislative amendments, technological advancements, and procedural refinements. One of the most crucial components of this framework is the system of GST returns and payments, which serves as the backbone of tax compliance and facilitates the smooth functioning of the GST ecosystem.

The GST return filing system is a key pillar of the GST compliance framework. It enables the reporting of supplies, determination of net tax liability and ensures seamless flow of available input tax credit. Timely and accurate filing of returns coupled with proper payment of taxes promotes transparency and reliable tax administration. Over time, the provisions relating to returns and payments have been refined to simplify compliance and further strengthen the GST system.

In this context, I am pleased to note that the GST & Indirect Taxes Committee of ICAI has undertaken the revision of its publication titled "Handbook on Returns and Payments under GST." This revised edition incorporates the latest amendments and developments in the provisions governing GST returns and tax payments. The Handbook provides a comprehensive and practical discussion on various return forms, due dates, reporting requirements, and procedural aspects involved in the payment of taxes. It serves as a useful guide for members and other stakeholders in navigating the compliance framework in a clear and structured manner.

I appreciate the dedicated efforts of CA. Umesh Sharma, Chairman, CA. Rajendra Kumar P, Vice-Chairman and the members of the GST & Indirect Taxes Committee of ICAI for their initiative in revising this important publication. Their continued commitment towards knowledge dissemination and professional capacity building is truly commendable.

I am confident that this revised publication will prove to be a much valuable resource for members in their professional practice and will contribute to strengthening compliance and enhancing the overall effectiveness of the GST framework.

CA. Prasanna Kumar D.
President, ICAI

Date: 24.03.2026

Place: New Delh

Preface

As the GST law continues to evolve, compliance under the regime is increasingly driven by a robust technology-based framework governing returns and tax payments. Timely and accurate reporting, along with proper discharge of tax liability, plays a crucial role in ensuring transparency, facilitating the seamless flow of input tax credit and strengthening the overall efficiency of tax administration. The GST ecosystem has progressively moved towards a system-driven environment where accuracy in reporting and reconciliation between supplier and recipient has become a fundamental aspect of compliance.

In view of the recent procedural and technological developments, the revised edition of the “**Handbook on Returns and Payments under GST**” has been updated upto February 2026. This edition captures important developments such as the Invoice Management System (IMS), system-based intimations relating to tax liability mismatches under Rule 88C and input tax credit discrepancies under Rule 88D, and the mandatory registration of Input Service Distributor (ISD) effective from 1st April 2025. The publication also provides guidance on the functioning of electronic ledgers, the mechanism for utilisation of input tax credit and other key aspects of the return filing and payment framework under GST.

We sincerely thank CA. Prasanna Kumar D, President, ICAI and CA. Mangesh Pandurang Kinare, Vice-President, ICAI for the encouragement and support extended by them to the various initiatives of the GST & Indirect Taxes Committee. We express our gratitude for the efforts of CA. Shaikh Abdul Samad Ahmad and CA. P Ashwin Kumaar in revising the Handbook. We would also like to thank the members of our Committee who have always been part of all our endeavours. Last, but not the least, we commend the efforts of CA. Shikha Maurya and CA. Jaya Kumari of the Committee in providing the requisite technical and administrative assistance.

Though all efforts have been taken to provide correct information in this Handbook, there can be different views/opinions on the various issues addressed to in this Handbook. We request the readers to bring to our notice any inadvertent error or mistake that may have crept in during the development of this Handbook. We will be glad to receive your valuable feedback at gst@icai.in . We also request you to visit our website <https://idtc.icai.org> to refer to other useful material and resources related to GST. Your insights are integral to our objective of making GST truly a good and simple tax.

CA. Umesh Sharma

Chairman
GST & Indirect Taxes Committee

CA. Rajendra Kumar P

Vice-Chairman
GST & Indirect Taxes Committee

Date: 24.03.2026

Place: New Delhi

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

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

I. RETURNS UNDER GST

1. Introduction

The architecture of the Goods and Services Tax (GST) is fundamentally anchored in the principle of self-assessment. Unlike erstwhile indirect tax regimes that relied heavily on manual assessments and physical interventions, GST is propelled by a massive, centralized IT infrastructure.

Within this digital ecosystem, 'Returns' act as the primary bridge of communication between the taxpayer and the tax administration. A return is not merely a statement of tax liability; it is a comprehensive declaration of a taxpayer's economic activity for a given period. It encompasses outward supplies, inward supplies, input tax credit (ITC) availment, and the discharge of tax liabilities through the electronic ledgers.

The transition from the legacy era to GST has witnessed a paradigm shift from isolated return filing to interconnected data matching. The outward supply details furnished by a supplier directly dictate the eligible ITC for the recipient, creating a self-policing mechanism. With the integration of facilities like the Invoice Management System (IMS) and auto-drafted summaries, the margin for reporting errors has narrowed significantly. Consequently, a thorough mastery of the various return forms, their statutory timelines, and their inter-dependencies is no longer optional—it is the bedrock of business continuity and legal compliance under the GST law.

2. Significance of Self-Assessment in GST

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

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

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

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

3. Who should furnish returns under GST

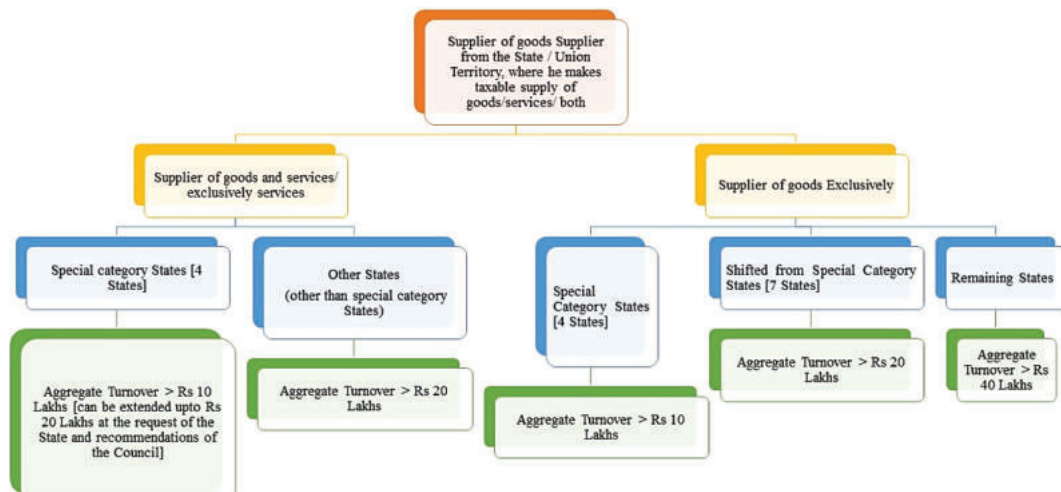
Every person who is registered under GST should furnish returns as prescribed by the Act and the Rules at the prescribed frequency.

Provisions related to Registration are detailed under Chapter VI of the Act, wherein the provisions containing details of the persons liable to take registration are provided specifically under Sections 22, 24 and certain portions of Section 25 of the Act. To briefly summarise, the following persons are termed as ‘registered persons’ under GST:

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

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

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



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

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

Supplier of goods & services or exclusive supplier of services		Exclusive supplier of goods		
<i>Rs 20 Lakhs threshold</i>	<i>Rs 10 Lakhs threshold</i>	<i>Rs 40 Lakhs threshold</i>	<i>Rs 20 Lakhs threshold</i>	<i>Rs 10 Lakhs threshold</i>
Andhra Pradesh	Manipur	Assam	Meghalaya	Manipur
Bihar	Mizoram	Andhra Pradesh	Puducherry	Mizoram
Chhattisgarh	Nagaland	Bihar	Sikkim	Nagaland
Goa	Tripura	Chhattisgarh	Telangana	Tripura
Gujarat		Goa		
Haryana		Gujarat	Uttarakhand	
Himachal Pradesh		Haryana	Arunachal Pradesh	
Jharkhand		Himachal Pradesh		
Karnataka		Jharkhand		
Madhya Pradesh		Karnataka		
Maharashtra		Kerala		
Odisha		Madhya Pradesh		
Punjab		Maharashtra		
Rajasthan		Odisha		
Tamil Nadu		Punjab		
Uttar Pradesh		Rajasthan		
West Bengal		Tamil Nadu		
Andaman and Nicobar Islands		Uttar Pradesh		
Chandigarh		West Bengal		
Dadra and Nagar Haveli and Daman and Diu		Andaman and Nicobar Islands		
Delhi		Chandigarh		
Jammu and Kashmir		Dadra and Nagar Haveli and Daman and Diu		
Ladakh		Delhi		
Lakshadweep		Jammu and Kashmir		

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Assam		Ladakh		
Kerala		Lakshadweep		
Meghalaya				
Puducherry				
Sikkim				
Telangana				
Uttarakhand				
Arunachal Pradesh				

2. Irrespective of the aggregate turnover, the following persons are liable to take compulsory registration:
- (i) Persons making inter-State taxable supply of goods (except those making inter-State supplies of handicraft goods);
 - (ii) Persons who are required to pay tax under reverse charge under Section 9(3) and 9(4) of the Act;
 - (iii) Persons making a taxable supply of goods/ services/ both on behalf of other taxable persons, whether in the capacity of an agent or otherwise;
 - (iv) Persons supplying goods/ services/ both other than supplies specified in Section 9(5), through e-commerce operator, where such e-commerce operator is liable to collect tax at source under Section 52 of the Act;
 - (v) E-commerce operators who are required to pay tax under Section 9(5) of the Act;
 - (vi) Casual taxable persons making taxable supply (except those making the supply of handicraft goods);
 - (vii) Non-resident taxable persons making taxable supply;
 - (viii) Those persons covered under Section 14 of Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as 'IGST Act' - Those persons supplying Online Information and Database Access or Retrieval Services (OIDAR services) from a place outside India to a person in India, other than a registered person;
 - (ix) Input service distributor;
 - (x) Persons who are required to deduct tax under Section 51 of the Act;
 - (xi) Every e-commerce operator who is required to collect tax at source under section 52 of the Act; and
 - (xii) Such person supplying online money gaming from a place outside India to a person in India.

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

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

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

Entities requiring a Unique Identity Number (UIN): Distinct from the compulsory registration requirements under Section 24, Section 25(9) of the CGST Act prescribes the issuance of a UIN to UN bodies, Multilateral Financial Institutions, Consulates, and Embassies. This unique identity is granted not for making taxable supplies, but strictly to facilitate the refund of taxes paid by them on their inward supplies.

4. Returns applicable to various categories of persons

A. REGULAR TAXPAYER

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

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

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

A.01. PERSON WHO OPTS FOR QRMP SCHEME

Eligibility

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

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

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

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

Relevant Section & Rule applicable	GST Returns	
	Form applicable	Due date
<p>→ Sec. 37 read with rule 59 and Notification No. 83/2020-Central Tax dated 10.11.2020</p> <p>→ Notification No. 12/2024-Central Tax dated 10.07.2024</p>	<p>→ Form GST IFF <i>(optional)</i></p> <p>1st month of the quarter</p> <p>2nd month of the quarter</p> <p>→ Form GSTR - 1 <i>(quarterly filing)</i></p> <p>→ Form GSTR – 1A <i>(optional)</i></p>	<p>13th day of the succeeding month</p> <p>13th day of the succeeding month</p> <p>13th day of the month succeeding the quarter</p> <p>Note: No GSTR-1 can be filed after the expiry of 3 years from the due date of relevant tax period</p> <p>After filing of GSTR-1 and before filing of GSTR-3B of relevant quarter.</p>
<p>→ Sec. 39 read with rule 61</p>	<p>→ Form GSTR - 3B <i>(quarterly filing)</i></p>	<p>22nd of the month succeeding such quarter for Registered persons whose principal place of business is in the state/ UT of Category A*.</p> <p>24th of the month succeeding such quarter for Registered persons whose principal place of business is in the state/ UT of Category B*.</p> <p>Note: No GSTR-3B can be filed after the expiry of 3 years from the due date of relevant tax period.</p>
<p>→ Sec. 44 read with rule 80</p>	<p>Form GSTR-9**</p>	<p>31st December of the following financial year.</p> <p>Note: No GSTR-9 can be filed after the expiry of 3 years from the due date of said GSTR-9.</p>

Relevant Section & Rule applicable	GST Returns	
	Form applicable	Due date
→ Sec. 45 read with rule 81	Form GSTR-10	later of: (i) 3 months from the date of cancellation or (ii) 3 months from the date of order of cancellation
*Categories of States		
Category A	Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, or Lakshadweep.	
Category B	Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	

**The relaxation from filing annual return in Form GSTR-9 for taxpayers having aggregate turnover of up to Rs. 2 crores is being granted by way of a notification.

NOTE: INVOICE FURNISHING FACILITY

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

PAYMENT IN CASE OF PERSONS OPTING FOR QRMP

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

FIXED SUM METHOD

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

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

SELF-ASSESSMENT METHOD

The said persons, in any case, can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available.

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

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

Relevant Section & Rule applicable	GST Returns	
	Form applicable	Due date
→ Sec. 37 read with rule 59 and Notification No. 83/2020-Central Tax dated 10.11.2020 → Notification No. 12/2024-Central Tax	→ Form GSTR-1 → Form GSTR – 1A (<u>optional</u>)	11 th of the following month After filing of GSTR-1 and before filing of GSTR-3B for the said month Note: No GSTR-1 can be filed after the expiry of 3

<i>dated</i> 10.07.2024		years from the due date of relevant tax period
→ Sec. 39 read with rule 61	→ Form GSTR-3B	20 th of the following month Note: No GSTR-3B can be filed after the expiry of 3 years from the due date of relevant tax period
→ Sec. 44 read with rule 80	→ Form GSTR-9/9C*	31 st December of the following financial year Note: No GSTR-9 can be filed after the expiry of 3 years from the due date of said GSTR-9.
→ Sec. 45 read with rule 81	→ Form GSTR-10	later of: (i) 3 months from the date of cancellation or (ii) 3 months from the date of order of cancellation

*Relaxation from filing the annual return in Form GSTR-9 for taxpayers having turnover of up to Rs. 2 crores is being granted by way of a notification.

B. COMPOSITION TAXPAYERS:

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

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

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

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

A composition taxpayer (manufacturer, trader, or restaurant) can also provide services up to 10% of last year's turnover in the State/UT or ₹5 lakh, whichever is higher, except restaurant services covered under Schedule II.

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

Relevant Section & Rule applicable	GST Returns	
	Form applicable	Due date
→ Section 10	→ Form GSTR – 4 (Mandatory)	30 th April following the end of the financial year (Annually) till FY 2023-24 30 th June following the end of the financial year (Annually) from FY 2024-25 onwards
→ Section 39 (2) read with Rule 62	→ Form GSTR CMP – 08	18 th of the month succeeding the quarter (Quarterly)
→ Sec. 44 read with rule 80	→ Form GSTR-9A	31 st December of the following financial year (Exempted from filing Form GSTR – 9A)*

*Relaxation from filing the annual return in Form GSTR-9/9A for taxpayers having turnover of up to Rs. 2 crores is being granted by way of a notification.

C. CASUAL TAXABLE PERSON:

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

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

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

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

If the following attributes are satisfied, then a casual taxable person making taxable supply in India must compulsorily take registration. There is no threshold limit for registration. A person must apply for registration at least five days prior to commencing his business in the relevant state. The registration is valid only for a period of 90 days or for the period specified in the application for registration, whichever is earlier. An extension for a maximum period of 90 days

may be provided on an application to the proper officer, subject to conditions specified. A casual taxable person must make an advance deposit of tax in an amount equivalent to his estimated tax liability for the period for which the registration is sought. He is expected to file the following returns to report the transaction carried out by him and set off the advance tax paid.

Relevant Section & Rule applicable	GST Returns	
	Form applicable	Due date
→ Sec. 37 read with rule 59	→ Form GSTR-1	11 th of the following month
→ Sec. 39 read with rule 61	→ Form GSTR-3B	20 th of the following month
→ Sec. 45 read with rule 81	→ Form GSTR-10	later of: (i) 3 months from the date of cancellation or (ii) 3 months from the date of order of cancellation

D. NON-RESIDENT TAXABLE PERSONS:

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

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

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

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

Relevant Section & Rule applicable	GST Returns	
	Form applicable	Due date
Section 27, Section 39 (5) read with Rule 63	Form GSTR-5	Earlier of : (i) 13 th of the following month (from Oct 2022) 20 th of the following month (till Sep 2022) or (ii) within 7 days after expiry of the registration

E. NON-RESIDENT OIDAR SERVICE PROVIDER

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

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

- (i) advertising on the internet;
- (ii) providing cloud services;
- (iii) provision of e-books, movies, music, software and other intangibles through telecommunication networks or internet;
- (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music and the like);
- (vi) digital data storage; and
- (vii) online gaming, excluding the online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017.

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

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

F. INPUT SERVICE DISTRIBUTOR (ISD)

Input Service Distributor (ISD) means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9 of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20.

It is important to note that the ISD mechanism is meant only for distributing the credit on common invoices pertaining to input services only and not inputs or capital goods. Consider a

scenario where a Company may have its head office at one place and units at places in other states which may be registered separately. The Head Office would be procuring certain services which would be for common utilization of all units across the country. The bills for such expenses would be raised on the Head Office. But the Head Office itself may not be providing any output supply to utilize the credit which gets accumulated on account of such input services.

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

Pursuant to the amendment made by the Finance Act, 2024, registration as an ISD is mandatory with effect from 1st April, 2025.

Note: RCM-related input services (Sec 9(3)/(4) CGST and Sec 5(3)/(4) IGST) is now covered in the amended ISD framework.

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

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

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

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

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

* GSTR-7 has to be filed for every calendar month whether or not any deductions have been made during the said month.

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

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

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

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

The Government has placed the responsibility on such Operators to collect the ‘tax’ at a rate of 0.5% [0.25% - CGST & 0.25% - SGST] from the supplier. This shall be done by the Operator by paying the supplier the price of the product /services, less the tax, calculated at the rate of 0.5%. The said amount will be calculated on the net value of the goods/ services supplied through the portal of the operator.

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

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

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

- A specialized agency of the United Nations Organization (UNO),
- A Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947,
- Consulate or embassy of foreign countries,
- Any other person or class of persons as notified by the commissioner.

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

Relevant Section & Rule applicable	GST Returns	
	Form applicable	Due date
Section 25, Section 54 of the Act and Rule 82	Form GSTR – 11	Before the expiry of 2 years from the end of the relevant quarter in which supply was received.

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

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

1. Defaulter Notice

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

2. Cancellation of Registration

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

- a. If a composition taxpayer fails to furnish returns for a financial year beyond 3 months from the due date of furnishing the said return.
- b. If a person other than composition taxpayer fails to furnish returns for 6 consecutive months.

3. Late fee

According to Section 47 of the Act, in case of failure to furnish the returns within the prescribed time, a late fee of Rs 10 per day for every day during which such failure continues subject to a maximum amount of Rs 2,500/- is applicable under the Central Goods and Services Tax Act. Equal amount of late fee is applicable under respective State Goods and Services Tax Act, 2017 / Union Territory Goods and Services Tax Act, 2017.

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

If there is a failure to furnish the Annual return (GSTR-9 / GSTR-9A) and Reconciliation Statement (GSTR-9C) if applicable by the due date, then a late fee of Rs 100 per day for every day of failure will be charged under the Central Goods and Services Tax Act. Equal amount of late fee is applicable under respective State Goods and Services Tax Act, 2017 / Union Territory Goods and Services Tax Act, 2017. However, the maximum late fee applicable is 0.25% of the registered person's turnover in the State or Union Territory.

4. Interest

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

Framework for filing the regular return.

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

Step 2: The outward supplies of the supplier being the inward supplies of the recipient once the suppliers save any invoice in GSTR 1 / IFF / 1A, gets reflected in the recipient's IMS (Invoice Management System) (introduced from 01st October 2024 onwards).

Step 3: The recipient has to either accept or reject an invoice or to keep it pending in the system, which can be availed later based on which Form GSTR-2B will be generated.

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

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

5. Blocking of E-Way Bill (Rule 138E)

In the following cases, the facility to furnish information in Part A of Form GST EWB-01 (e-way bill) shall be blocked under Rule 138E:

- a. A composition taxpayer (or a person availing benefit under *Notification No. 02/2019-CT (Rate)*) who fails to furnish Form GST CMP-08 for two consecutive quarters.
- b. Any other registered person who fails to furnish the returns (i.e. GSTR-1 & GSTR-3B) for two consecutive tax periods.

6. Procedures to file various Returns

6.1 Form GSTR-1: Furnishing details of outward supplies

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

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

- Registered persons except Input Service Distributors, Non-Resident Taxable Person, person paying tax under section 10, 51 or 52

Note: GSTR-1 shall apply to following person also;

- Casual Taxable Persons.
- Registered person ceases to pay tax under section 10.

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

As per Rule 59 (2), taxpayers who have opted to file Form GSTR-3B on quarterly basis need not file Form GSTR-1 on monthly basis. But to enable the recipients of supplies to avail Input Tax Credit immediately, suppliers are permitted to upload invoices in Invoice Furnishing

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Facility (IFF) on the common portal during the first two months of the quarter. This can be done for invoices up to a cumulative value of Rs.50 lakhs in each month. The details furnished in IFF would be auto-populated in their Form GSTR-1 and need not be filled again. Such persons shall have to file their Form GSTR-1 for the transactions not uploaded through IFF on or before the prescribed due date.

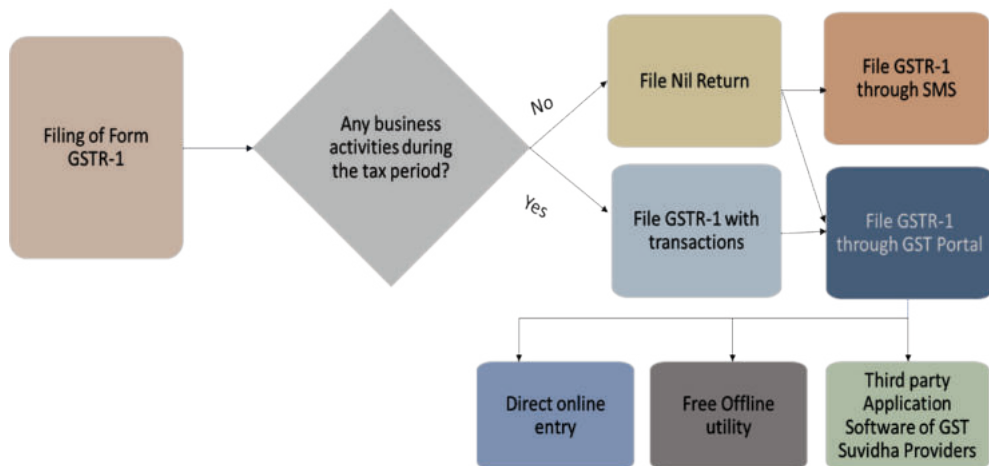
(c) Procedure for filing: Form GSTR-1 can be filed in any of the following modes:

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

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

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

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



NIL FORM GSTR - 1

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

1.1 When can Nil return be filed?

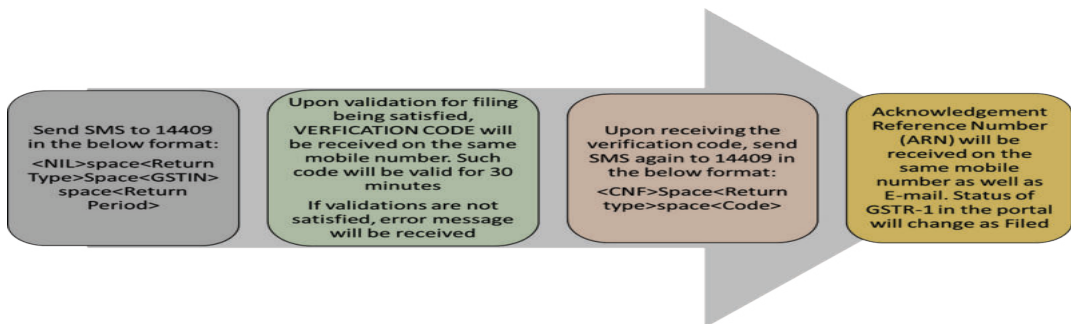
'Nil' return may be filed by a taxpayer for a particular tax period, where such taxpayer, does not have any of the following:

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

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

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

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



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

1. Only authorised representatives for a particular GSTIN, with unique mobile number, are allowed to file Nil return in Form GSTR-1 through SMS.
2. If there are more than one Authorized Signatories registered on the GST Portal with the same number, then following steps are to be followed:

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

Filing through Online portal

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

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

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

Table reference	Description	Remarks
4.	Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6	
4A.	Supplies (including supplies made through e-commerce operator) other	Invoice wise details of Inter-State and Intra-State supplies made to

Table reference	Description	Remarks
	than those attracting reverse charge	registered persons (including those holding UIN)
4B.	Supplies attracting tax on reverse charge basis	
5	Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 1 lakh including supplies made through e-commerce operator, rate wise - B2CL (Large)	Invoice wise details (including debit notes and credit notes) of Inter-State supplies with invoice value of more than Rs 1 Lakhs made to unregistered persons
6.	Zero rated supplies and deemed exports	
6A.	Exports (with or without payment of tax)	<p>1. Invoice wise details of supplies made to Special Economic Zone (SEZ) Unit or developer, Exports including deemed exports. Generally, shipping bill details needs to be declared, but even in the absence of shipping bill details, the entry will be accepted. Upon availability of such details and before filing refund/rebate, such shipping bill details need to be furnished through the amendment section of Form GSTR-1.</p> <p>2. If Goods and Services Tax Identification Number (GSTIN) of the recipient is not available in the case of exports, it can be left blank.</p>
6B.	Supplies made to SEZ unit or SEZ developer(with or without payment of tax)	
6C.	Deemed Exports	
7	Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 including supplies made through e-commerce operator attracting TCS	Consolidated State-wise and rate wise details (including debit notes and credit notes) need to be furnished.
8	Nil rated, exempted and non-GST outward supplies	-

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Table reference	Description	Remarks
8A.	Inter-State supplies to registered persons	
8B.	Intra-State supplies to registered persons	
8C.	Inter-State supplies to unregistered persons	
8D.	Intra-State supplies to unregistered persons	
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods in Tables 4, 5 and 6 [including debit notes, credit notes, issued during current period and amendments thereof]	-
9A.	B2B Regular, B2B Reverse charge invoices, B2CL (Large), Export, SEZ units or SEZ developers and Deemed Exports	Amendments effected to the details furnished in Tables 4, 5 and 6 in the earlier tax periods
9B.	Credit notes/Debit notes	Document wise breakup is required for debit notes and credit notes if issued to:
9C.	Amended Credit/Debit Notes	Registered persons (both inter-State and intra-State) Unregistered persons with invoice value exceeding Rs 1 Lakhs (inter-State supplies)
10	Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7 including supplies made through e-commerce operator attracting TCS	Amendments effected to the details furnished in Table 7 in the earlier tax periods: Consolidated State wise and rate wise reporting is sufficient in case of: 1. Intra-State supplies to unregistered persons and 2. Inter-State supplies to unregistered persons with

Table reference	Description	Remarks
		invoice value not exceeding Rs 1 Lakhs.
11	Consolidated Statement of advances received/ advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period	-
11A	Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability) (Net of refund vouchers, if any) and its amendments	Details of advances received and any adjustments to advances needs to be furnished.
11B	Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers) and its amendments	Amendments effected to the advances or adjustment to advances furnished in the previous tax periods as part of Table 11A and 11B: 1. Details of the original invoice /debit note / credit note / receipt voucher reference is being sought. 2. If the reference is invalid, amendment option will not be available.
12	HSN-wise summary of outward supplies	Harmonized System of Nomenclature (HSN) / Services Accounting Code (SAC) wise summary to be provided for outward supplies. However as per <i>Central Tax Notification No. 78/2020 dated 15th October 2020</i> , number of digits of HSN to be mentioned depending on the Aggregate Turnover during the preceding Financial Year has been notified. It is applicable w.e.f 1 st April 2021.

Table reference	Description	Remarks		
		S. No	Aggregate Turnover during the preceding financial year	Number of digits of HSN Code
1	≤ Rs 5 Crores	4 (optional for B2C supply)	<p>If the aggregate turnover during the preceding financial year is up to Rs 5 Crores, there is no requirement of mentioning HSN in respect of supplies made to unregistered persons.</p> <p>The HSN requirement for transactions w.e.f 1st July 2017 till 31st March 2020 is provided as per Central Tax Notification No. 12/2017 dated 28th June 2017, which is as follows.</p>	
2	> Rs 5 Crores	6		
S. No	Annual Turnover during the preceding financial year	Number of digits of HSN Code		
1	< Rs 1.5 Crores	Nil		
2	> Rs 1.5 Crores and < Rs 5 Crores	2		
3	> Rs 5 Crores	4		

Table reference	Description	Remarks
13	Documents issued during the tax period	<p>Following details relating to documents issued during the tax period need to be furnished:</p> <ol style="list-style-type: none"> 1. Serial Number of documents issued. 2. Cancelled documents issued during the month.
14	Supplies made through E-Commerce Operators	<p>14(a) - TCS under Section 52:</p> <ol style="list-style-type: none"> 1. The ECO-GSTIN wise summary of supplies where the ECO is liable to collect Tax at Source (TCS). These values must have already been reported in Tables 4–10 of GSTR-1. 2. No taxable value or tax liabilities will be auto populated from this table to GSTR-3B. <p>14(b) - Tax payable under Section 9(5):</p> <ol style="list-style-type: none"> 1. Summary of supplies where the ECO is liable to pay tax u/s 9(5) instead of the supplier. These are to be reported net of debit/credit notes. 2. Such values will be auto-populated to Table 3.1.1(ii) of GSTR-3B.
14A	Amended Supplies made through E-Commerce Operators	Amendments effected to the details furnished in Table 14 in the earlier tax periods.
15	Supplies U/s 9(5)	<ol style="list-style-type: none"> 1. ECO shall report the supplies on which they are liable to pay tax u/s 9(5). 2. Such supplies shall not be reported anywhere else in

Table reference	Description	Remarks
		<p>GSTR-1/IFF.</p> <p>3. The values shall be auto-populated in Table 3.1.1(i) of corresponding GSTR-3B and such liabilities is to be paid by the ECOs in GSTR-3B in cash.</p> <p>4. Following details has to be furnished</p> <ul style="list-style-type: none"> • Registered Supplier and Registered Recipient (B2B) – Supplier and Recipient GSTIN along with document details and POS to be reported (This will be available in IFF also) Debit Note / credit note (if any) to be reported in Table 9B. • Registered Supplier and Unregistered Recipient (B2C) – Supplier level details along with POS and rate wise detail of the supplies has to be reported. This will be not be available in IFF. This is to be reported net of credit / debit note. • Unregistered Supplier and Registered Recipient (URP2B) – Recipient GSTIN along with document details and POS to be reported. (This will be available in IFF also). Debit Note / credit note (if any) to be reported in Table 9B. • Unregistered Supplier and Unregistered Recipient

Table reference	Description	Remarks
		(URP2C) – POS and rate wise detail of the supplies to be reported. This will be not be available in IFF. This is to be reported net of credit / debit note.
15A(I)	Amended Supplies U/s 9(5) – For Registered Recipients	Amendments effected to the details furnished in Table 15 in the earlier tax periods.
15A(II)	Amended Supplies U/s 9(5) – For Unregistered Recipients	

Notes:

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

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

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

- in relation to a supply; or
- for reasons other than supply; or
- due to inward supply from an unregistered person

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

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

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

1. Tables 4A, 4B
2. Tables 5
3. Tables 6A, 6B, 6C
4. Table 7

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

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

Notes:

1. In the downloaded format from e-way bill portal, the Default invoice type is 'Regular'. Appropriate changes need to be made wherever the transaction is under reverse charge.
2. Adequate care needs to be taken to input all supplies made by the registered persons in Form GSTR-1, since e-way bill portal contains only the details of invoices, to which generation of e-way bill is necessary.
3. Clerical errors, if any, in the e-way bill portal need to be rectified before uploading the same to Form GSTR-1.

4. A static month-wise auto drafted statement for regular taxpayers, Form GSTR-2B has been generated on the GST portal. It is similar to Form GSTR-2A but remains constant for a tax period. GSTR-2A is dynamic as it changes from day to day, as and when the supplier uploads the documents whereas GSTR-2B remains static, as GSTR-2B for one month cannot change based on the future actions of the supplier. Every recipient can generate Form GSTR-2B through IMS on the basis of GSTR-1, GSTR-1A, GSTR-5, GSTR-6 furnished by their suppliers. The statement will clearly show the document wise details of ITC eligibility. It will ensure that ITC is not availed twice against a particular document. It contains information on import of goods from the ICEGATE system including inward supplies of goods received from Special Economic Zone Units / Developers unlike GSTR-2A. It can be generated by the recipient taxpayers once a month on the 14th of the month next to the tax period. The taxpayer can assess their GSTR-2B through Login to GST Portal > Return Dashboard > Select Return period > GSTR2B.

6.2 Form GSTR-3B: Furnishing of Returns

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

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

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

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

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

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

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

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

S.No	Class of Registered Persons	Due date
1	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	22 nd of the month succeeding such quarter
2	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, 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.	24 th of the month succeeding such quarter

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

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

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

4. During the second month, if the balance in electronic cash ledger and Electronic credit ledger is more than the tax payable for the two months, no further amount needs to be paid (For example, if 35 % of the tax paid in cash during last quarter was Rs.3,50,000, then tax payable under this option for the first two months of the quarter is Rs.7,00,000 and if there is a balance of Rs.4,00,000 in electronic cash ledger and Rs.3,00,000 in Electronic credit ledger, no further amount is payable for the second month.

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

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

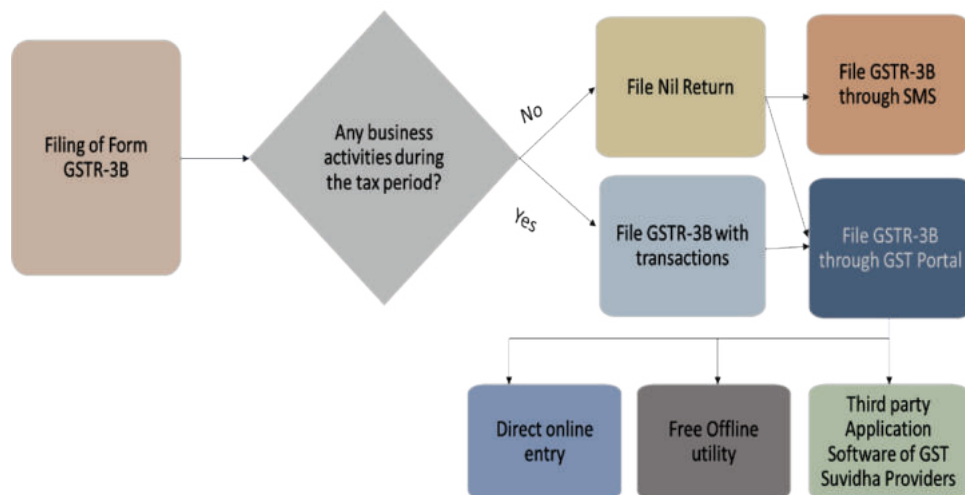
Few clarifications issued by way of *Circular No. 143/13/2020 dated 10.11.2020* relating to Quarterly Return and Monthly Payment (QRMP) scheme are as follows:

- Aggregate turnover during preceding financial year to determine the eligibility to opt for QRMP shall be based on the details furnished in the returns filed during the preceding financial year.
- The QRMP scheme is GSTIN based. So, for each GSTIN this facility can be opted subjected to that GSTIN's aggregate turnover in the preceding financial year being less than Rs. 5 Crores. It is not entity based.
- Apart from paying fixed sum as tax for the first two months of the quarter explained above, the taxpayer can also ascertain the exact tax liability for the first two months and after considering the balance available in electronic credit ledger & electronic cash ledger pay the balance amount into electronic cash ledger.
- A registered person, who has opted for the Scheme, let say, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two months of quarter viz. January and February. In his return for the quarter, it is found that liability, based on the outward and inward supplies, for January was Rs. 40/- and for February it was Rs. 42/-. No interest would be payable for the lesser amount of tax (i.e., Rs. 5 and Rs. 7 respectively) discharged in these two months provided that he discharges his entire liability for the quarter in the Form GSTR-3B of the quarter by the due date.
- A registered person, who has opted for the Scheme, let say, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays Rs. 35/- each on 25th

February and 25th March for discharging tax liability for the first two months of quarter viz. January and February. In his return for the quarter, it is found that total liability for the quarter net of available credit was Rs. 125 but he files the return on 30th April. Interest would be payable at applicable rate on Rs. 55 [Rs. 125 – Rs. 70 (deposit made in cash ledger in M1 and M2)] for the period between due date of quarterly Form GSTR-3B and 30th April.

- For registered person making payment of tax by opting Self-Assessment Method, Interest amount would be payable as per the provision of Section 50 of the CGST Act for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.
- No late fee is applicable for delay in payment of tax in first two months of the quarter. But late fee is applicable only in case of delay in filing the quarterly return.

(d) Procedure for filing GSTR-3B



2. NIL FORM GSTR – 3B

2.1. Through Short Messaging Service (SMS)

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

2.2. When can Nil return be filed?

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

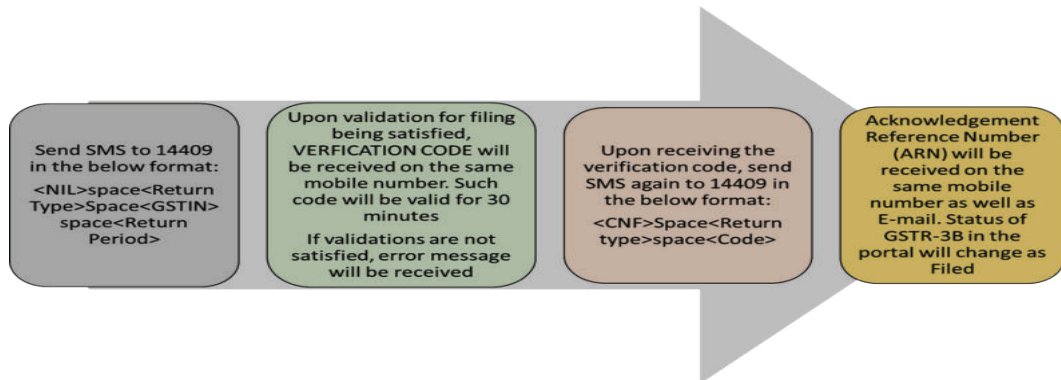
- Outward supply

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

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

- The taxpayer must be registered as a normal taxpayer/ casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There is no pending liability of previous period by way of tax, interest or late fee while filing Nil Form GSTR-3B.
- All Form GSTR-3B returns of previous tax periods must be filed.
- There must not be any data in the saved stage, in the online version of Form GSTR-3B, on the GST Portal.

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



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

1. Only authorised representatives for a particular GSTIN, with unique mobile number, are allowed to file Nil return in Form GSTR-3B through SMS.
2. If there are more than one Authorized Signatories registered on the GST Portal with the same number, then following steps are to be followed:
 - (a) Non-core amendment process for updating unique mobile number for every authorised signatory for a particular GSTIN should be made.
 - (b) Upon the amendment being effective, the authorised signatory will be able to file Nil Form GSTR-3B return through SMS from his registered mobile number.

3. In case, incorrect verification code is provided for more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing Form GSTR-3B through SMS for 24 hours. However, filing through GST Portal will continue to be available through online mode even during those 24 hours.
4. For a particular tax period, unless the Form GSTR-3B and statement in Form GSTR-1 are filed for the previous tax period, Form GSTR-3B cannot be filed.
5. For a new taxpayer also, User ID has to be activated on the GST Portal, before attempting to file Nil return in Form GSTR-3B through SMS.
6. If a taxpayer has changed the authorized signatory, then reactivation of the User ID on GST Portal is required, before filing Nil Form GSTR-3B through SMS.

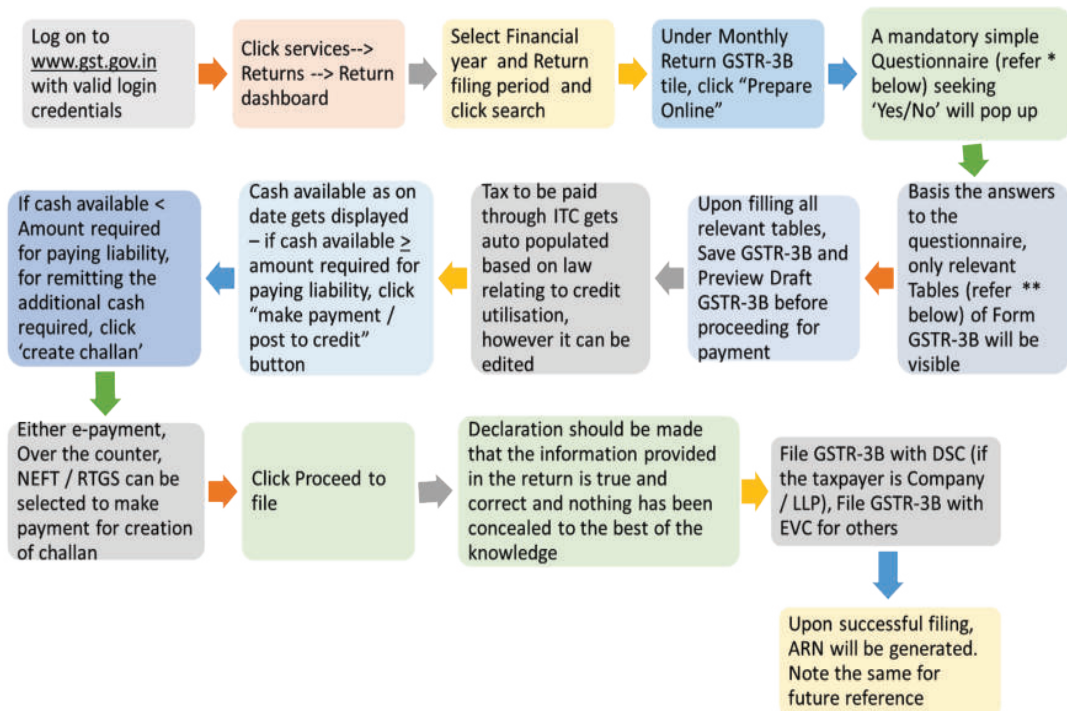
3. Through Online Portal

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

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

Direct online entry in GST portal

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



* Questionnaire

The taxpayer is prompted to answer the following questions mandatorily:

• Indicates Mandatory Fields

Do you want to file Nil return? •

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

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

Yes NO

** Tables in GSTR-3B

Table Number	Heading	Description	Additional points for consideration
3.1	Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)	Summary of details of outward supplies and inward supplies liable to reverse charge and tax liability thereon (including Non-GST, Nil rated and Exempted outward supplies)	Export invoices shall not be processed for transmission in ICEGATE if the correct IGST amount is not filled in this table. Processing of refunds will get impacted.
3.1.1	Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts	Summary of details of taxable supplies on which electronic commerce operator pays tax u/s 9(5) of the Act [need to be furnished by ECO] Summary of details of taxable supplies made by registered person through electronic commerce operator, where the liability to pay tax is on such operator as per section 9 (5) of the Act. [need to be furnished by registered person]	Cognisance of <i>Notification No. 17/2017 C.T. (Rate) dated 28.07.2017</i> [as amended] to be taken. Transaction to be reported only when the tax liability is on the electronic commerce operator.
3.2	Inter-State supplies	To provide details of inter-State supplies made to unregistered	IGST amount mentioned in this Table should not

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Table Number	Heading	Description	Additional points for consideration
		persons, composition taxable persons and UIN holders and tax thereon. (auto populated from Table 3.1)	exceed the amount of IGST mentioned in Table 3.1
4	Eligible ITC	To provide summary details of: A. ITC available (including (1) imports of goods (2) import of services (3) inward supplies liable to reverse charge, (4) inward supplies from ISD, (5) all other ITC) B. ITC reversals (as per Rules 38, 42, 43, Section 17(5) and others) C. Net ITC available D. Other Details – ITC reclaimed – Ineligible ITC on the following count <ul style="list-style-type: none"> • Section 16 (4) • ITC restricted due to PoS provisions. 	The registered person has to classify his credit, based on the documentary proof for such ITC: (a) Bill of Entry – Import of Goods (b) Self-Invoice – Import of Services (c) Self-Invoice (unregistered purchase) Tax Invoice (registered purchase) under RCM – Inward Supplies liable for reverse charge. (d) ISD Invoice – Inward Supplies from ISD. (e) Tax Invoices from registered person and place of supply is registered State – all other ITC. (This entry will also include ineligible ITC, which has to be reversed under the sub-heading 'Reversal').

Table Number	Heading	Description	Additional points for consideration
5	Values of exempt, Nil-rated and non-GST inward supplies	To provide summary details of exempt, Nil-rated and Non-GST inward supplies (including inward supplies from composition dealers).	These supplies include both intra-State and inter-State supplies under different columns.
5.1	Interest and late fee for previous tax period	To provide details of interest and late fee payable.	<p>1. Late fee is auto populated by the portal based on the number of days elapsed after the due date of filing. Such late fee is populated in the return for the month succeeding the month where default has occurred.</p> <p>2. Interest needs to be computed and entered manually by the taxpayer, however System generated interest is auto populated by the portal.</p> <p>3. As per the latest Advisory on Interest Collection and Related Enhancements in GSTR-3B, from January 2026 interest in Table 5.1 is auto-computed after considering the minimum balance in the Electronic Cash Ledger.</p>
6.1	Payment of tax	To provide details of payment of taxes, interest and late fee.	1. Set off amount available against electronic credit ledger (based on the utilisation of credit prescribed by

<i>Table Number</i>	<i>Heading</i>	<i>Description</i>	<i>Additional points for consideration</i>
			<p>the legislation) is auto populated but it can be edited. After that, the system suggested utilisation will be reflected,</p> <p>2. Balance amount is reflected as against being set off against electronic cash ledger</p> <p>3. From January 2026 onwards, the GST portal will auto-populate the tax liability break-up of previous period supplies reported in the current return in GSTR-3B based on document details furnished in GSTR-1 / GSTR-1A / IFF.</p>

Important Points to remember

1. The process of filing Form GSTR-3B has been simplified over a period of time. The form is getting auto generated by way of the following data.
 - a. The outward liabilities from Form GSTR-1/1A/IFF (Outward supply statement) filed for the tax period by the registered person.
 - b. ITC from Form GSTR-2B (**generated** based on the action taken by the Registered Person on the Invoice Management System (IMS)).

Note: With the introduction of the Invoice Management System (IMS) from the GSTR-2B return period of October 2024, the inward-side flow has become action-based. Supplier invoices saved/filed in GSTR-1/IFF/1A first appear in the recipient's IMS dashboard, where the recipient may mark them as **Accept / Reject / Pending**. At GSTR-2B generation, records with no action are treated as **deemed accepted**. Accepted/deemed accepted records flow into GSTR-2B and auto-populate eligible ITC in GSTR-3B; rejected and pending records do not auto-populate ITC for that period. If actions are changed after the 14th, recomputation of GSTR-2B is mandatory before filing GSTR-3B.

On the basis of action taken by the taxpayer, invoices can be categorized as mentioned below:

No action taken	Treated as deemed accepted at the time of GSTR-2B generation
Accepted	Will be part of GSTR-2B generation
Rejected	Will not be part of GSTR-2B generation
Pending	<p>Will not be part of GSTR-2B generation for the month, carried forward in IMS in subsequent months for further action.</p> <p><u>Important</u></p> <p>However, taxpayers can keep pending the specified records* only for a limited time period.</p> <p>Monthly Taxpayers → One month Quarterly Taxpayers → One Quarter</p> <p>*Specified Records:</p> <p>a) Credit notes, or upward amendment of Credit note</p> <p>b) Downward amendment of CN where original CN rejected</p> <p>c) Downward amendment of Invoice / DN only where original Invoice already accepted and 3B has been filed</p> <p>d) ECO-Document downward amendment only where original accepted, and 3B has been filed</p>

Invoices or records will be populated on the 14th of the subsequent month in a draft Form GSTR-2B based on the cut-off dates and actions taken by a recipient. Form GSTR-2B must be recomputed if action on an invoice taken after the 14th of the month, However, they will not be able to take any action after filing the Form GSTR-3B for the same month.

- In Table 3.2 details of inter-State supplies made to unregistered persons, to registered person paying tax under section 10 of the CGST Act (composition taxable persons) and to UIN holders, are required to be declared. The said details are auto-populated based on the particulars furnished in the Form GSTR-1.

3. It is pertinent to consider the clarification in CBIC *Circular No. 170/02/2022-GST dated 06.07.2022* on reporting in Table 4 of Form GSTR-3B, read with subsequent GSTN system advisories. The Circular's legal reporting framework for Table 4 continues to apply, while the portal workflow has now moved to IMS-driven.
- IMS was introduced from the October 2024 return period. Now, only the accepted invoices (including deemed acceptance) by the recipients would form part of GSTR-2B Statement as their eligible ITC. The generated GSTR-2B provides invoice-wise details of the total ITC available to the registered person including the details of the ITC on account of import of goods. Further, details of the said GSTR-2B are auto-populated in Table 4 of Form GSTR-3B which are editable in the hands of registered person. It may be noted that the entire set of data that is available in Form GSTR-2B is carried to the table 4 of Form GSTR-3B, except for the details regarding ITC that is not available to the registered person either on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply.
 - The ineligible ITC, which was earlier not part of calculation of eligible/available ITC, is now part of calculation of eligible/available ITC in view of auto-population of Table 4(A) of Form GSTR-3B from various tables of Form GSTR-2B. Thereafter, the registered person is required to identify ineligible ITC as well as the reversal of ITC to arrive at the Net ITC available, which is to be credited to the Electronic Credit Ledger.
 - In light of the above, the procedure to be followed by registered person is being detailed hereunder for correct reporting of information in the return:
 - Registered person will report reversal of ITC, which are absolute in nature and are not reclaimable, such as on account of rule 38 (reversal of credit by a banking company or a financial institution), rule 42 (reversal on input and input services on account of supply of exempted goods or services), rule 43 (reversal on capital goods on account of supply of exempted goods or services) of the CGST Rules and for reporting of ineligible ITC under section 17(5) of the CGST Act in Table 4 (B)(1).
 - Registered person will report reversal of ITC, which are not permanent in nature and can be reclaimed in future subject to fulfilment of specific conditions, such as on account of rule 37 of CGST Rules (non-payment of consideration to supplier within 180 days), section 16(2)(b) and section 16(2)(c) of the CGST Act in Table 4 (B)(2). Such ITC may be reclaimed in Table 4(A)(5) on fulfilment of necessary conditions. Further, all such reclaimed ITC shall also be shown in Table 4(D)(1). Table 4 (B)(2) may also

- be used by registered person for reversal of any ITC availed in Table 4(A) in previous tax periods because of some inadvertent mistake.
- Therefore, the net ITC Available will be calculated in Table 4 (C) which is as per the formula $(4A - [4B (1) + 4B (2)])$ and same will be credited to the ECL of the registered person.
 - As the details of ineligible ITC under section 17(5) are being provided in Table 4(B) (1), no further details of such ineligible ITC will be required to be provided in Table 4(D)(1) as earlier required.
 - ITC not available, on account of limitation of time period as delineated in sub section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State/UT than that of place of supply, to be reported by the registered person in Table 4D (2).
- It is also clarified that registered persons making inter-State supplies –
- to the unregistered persons, shall also report the details of such supplies, place of supply-wise, in Table 3.2 of Form GSTR-3B (auto populated from Table 3.1) and Table 7 or Table 5 or Table 9/10 of Form GSTR-1, as the case may be;
 - to the registered persons paying tax under section 10 of the SGST/CGST Act (composition taxable persons) and to UIN holders, shall also report the details of such supplies, place of supply-wise, in Table 3.2 of Form GSTR-3B (auto populated from Table 3.1) and Table 4A or 9 of Form GSTR-1, as the case may be, as mandated by the law;
 - shall update their customer database properly with correct State name and ensure that correct POS is declared in the tax invoice and in Table 3.2 of Form GSTR-3B while filing their return, so that tax reaches to the Consumption State as per the principles of destination-based taxation system;
 - any amendment carried out in Table 9 or Table 10 of Form GSTR-1 or any entry in Table 11 of Form GSTR-1 relating to such supplies should also be given effect to while reporting the figures in Table 3.2 of Form GSTR-3B.
4. Accordingly, it is clarified that the reversal of ITC of ineligible credit under section 17(5) or any other provisions of the CGST Act and rules thereunder is required to be made under Table 4(B) and not under Table 4(D) of Form GSTR-3B.
5. As per the latest Advisory issued in January 2026 on Interest Collection and Related Enhancements in GSTR-3B, effective from the January 2026 tax period, the GST portal has enhanced the interest computation in Table 5.1. Interest on delayed payment of tax will now be calculated after considering the minimum balance available in the Electronic

Cash Ledger (ECL) from the due date of filing the return till the date of tax payment (offset), in accordance with the proviso to Rule 88B(1) of the CGST Rules 2017.

The system will auto-populate the interest amount based on the revised formula:

(Net Tax Liability – Minimum Cash Balance in ECL during the delay period) × (Number of days of delay/365) × applicable interest rate.

The interest so computed in Table 5.1 will be non-editable downward and represents the minimum interest payable; however, taxpayers must self-assess their liability and increase the amount if required based on their records.

6. As per the latest Advisory issued in January 2026 on Interest Collection and Related Enhancements in GSTR-3B, applicable from January 2026 tax period, the GST portal will auto-populate the Tax Liability Breakup Table in GSTR-3B. This table will capture supplies relating to previous tax periods that are reported in the current period through GSTR-1 / GSTR-1A / IFF, where the tax liability is discharged in the current GSTR-3B. The breakup will be generated based on the document date of the invoices to help ensure accurate reporting of past-period supplies and proper computation of interest in accordance with the proviso to Section 50 of the CGST Act 2017. The values auto-populated by the system are suggestive in nature, and taxpayers may increase them if required based on their own records. The breakup can be viewed on the GST portal under GSTR-3B Dashboard → Table 6.1 (Payment of Tax) → Tax Liability Breakup.

4. Free offline utility

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

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

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

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

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

1. Entering valid GSTIN is required, whereas the 'legal name of registered person' is optional. It will not lead to validation failure.
2. Late fee is auto-computed even in the offline utility, depending on the number of days of delay, whereas interest needs to be manually entered.
3. Once all details are entered, click the 'Validate' button to validate the Form GSTR-3B worksheet. If validation is complete, the sheet status shows as Validation successful, otherwise it shows 'validation failed'.

4. In case of validation failure, check for cells that have failed validation and correct errors as per help text. To view the comments for fields with errors, you can click the Review tab > Show All Comments link.
5. Once all errors are rectified, click the Validate button to validate the Form GSTR-3B worksheet. If it is successfully validated, one can proceed to generate a JSON file, which is used for upload to the GST portal. The JSON file is created on the desktop under the 'GSTR' folder.
6. It is possible to upload JSON multiple times on GST portal till submission. However, earlier uploaded data would be overwritten by the latest file. Tables and Preview would reflect only the last data uploaded.

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

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

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

Following persons are covered under Section 10 of the Act:

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

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

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

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

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

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

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

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

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

The due date for furnishing of Form GSTR-4 from FY 2024-25 onwards is 30th June following the end of the financial year.

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

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

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

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

Table Reference	Description	Remarks, if any
4A.	Inward supplies received from a registered supplier (other than supplies attracting reverse charge)	<ol style="list-style-type: none"> 1. Consolidated information relating to inward supplies, rate wise, GSTIN wise is to be furnished. 2. Tax is auto computed if the place of supply, taxable value and rate applicable are entered. <p>(Form GSTR-4A available in a 'view only' form can be used as a reference to input the values in this Table)</p>
4B.	Inward supplies received from a registered supplier (attracting reverse charge)	<ol style="list-style-type: none"> 1. Consolidated information relating to inward supplies attracting reverse charge, rate wise, GSTIN wise is to be furnished. 2. Tax is auto computed if the place of supply, taxable value and rate applicable are entered. 3. Tax is to be discharged in case of inward supplies attracting reverse charge even in case of composition taxpayers.
4C.	Inward supplies received from an unregistered supplier	<ol style="list-style-type: none"> 1. Consolidated information rate wise is to be furnished. 2. Since supplies are received from unregistered suppliers, GSTIN is not a mandatory field in this Table. <p>Note: There is an option of categorising the supplies as applicable to reverse charge or not.</p>
4D.	Import of service	<ol style="list-style-type: none"> 1. Consolidated information rate wise is to be furnished. 2. Since supplies are received from unregistered suppliers, GSTIN is not a mandatory field in this Table. 3. Tax is auto computed if the place of supply, taxable value and rate applicable are entered.
5	Summary of self-assessed	Taxable value, tax paid details and interest

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Table Reference	Description	Remarks, if any
	liability as per Form GST CMP-08	<p>thereon of the following as filed in quarterly filing of Form CMP-08 gets auto populated in this Table:</p> <ol style="list-style-type: none"> 1. outward supplies (including exempt supplies), 2. inward supplies attracting reverse charge, 3. inward supplies arising out of import of service. <p>Note:</p> <ul style="list-style-type: none"> - outward supplies carried over from CMP-08 includes even exempt supplies. - inward supplies attracting reverse charge and import of service is a combined number in CMP-08.
6.	Tax rate wise details of outward supplies and inward supplies attracting reverse charge during the year	<p>Rate wise details of outward supplies and inward supplies attracting reverse charge is manually entered.</p> <p>Tax liability thereon is auto computed by the Portal using (Rate x Taxable value) logic.</p>
7	TDS / TCS credit received	<p>If there has been a tax deduction made under Section 51 of the Act / if the e-commerce operator has made a tax collection at source under Section 52 of the Act – the credit of the same gets auto populated in this Table.</p>
8	Tax, interest, late fee payable and paid	<p>Balance amount of tax payable (major head wise) is computed by comparing the following auto-populated values:</p> <ol style="list-style-type: none"> 1. Amount of tax payable (as per Table 6) 2. Actual amount paid through Form CMP-08 (as per Table 5) <p>Along with the tax payable, if there are Interest and late fee payable – the same also gets reflected.</p>

Table Reference	Description	Remarks, if any
9	Refund claimed from electronic cash ledger	If there are any refunds due to the taxpayer, which may be tax / interest /penalty /fee, etc. – the same needs to be reflected under this Table. Additionally, the bank account details for crediting the refund due should be mentioned under this Table.

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

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

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

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

NIL FORM GST CMP-08:

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

When can Nil return be filed?

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

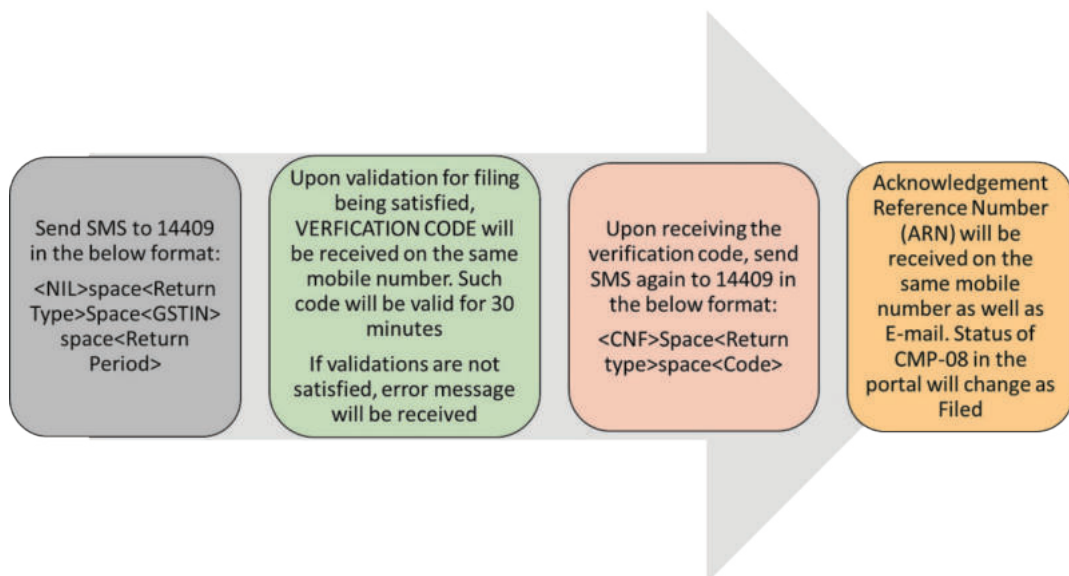
- (i) Outward supply
- (ii) Supplies on which reverse charge liability is applicable
- (iii) Amendments to supplies declared in earlier returns
- (iv) Credit notes / debit notes
- (v) Amendment of credit notes / debit notes declared in earlier returns
- (vi) Advances received for services

(vii) Adjustment of advances received for services

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

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

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



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

1. Only authorised representatives for a particular GSTIN, with unique mobile number, are allowed to file Nil return in Form CMP-08 through SMS.
2. If there are more than one Authorized Signatories registered on the GST Portal with the same number, then following steps are to be followed:
 - a. Non-core amendment process for updating unique mobile number for every authorised signatory for a particular GSTIN should be made.
 - b. Upon the amendment being effective the authorised signatory will be able to file Nil CMP-08 return through SMS from his registered mobile number.
3. In case, incorrect Verification Code is provided for more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for

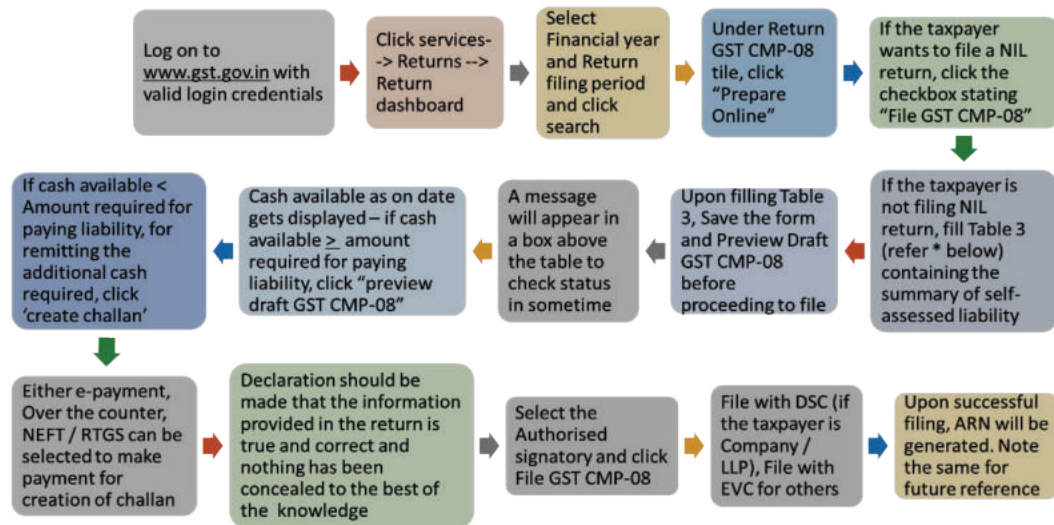
filing through SMS. However, filing through GST Portal will continue to be available through online mode even during those 24 hours.

4. For a particular tax period, CMP-08 can be filed only on or after 1st of the following month of the tax period. Otherwise, an error message will be received.
5. For a new taxpayer also, User ID has to be activated on the GST Portal, before attempting to file Nil Form CMP-08 through SMS.
6. If a taxpayer has changed the authorized signatory, then reactivation of the User ID on GST Portal is required, before filing Nil Form CMP-08 through SMS.

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

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

(d) Procedure for filing Form GST CMP-08



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

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

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

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

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

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

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

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

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

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

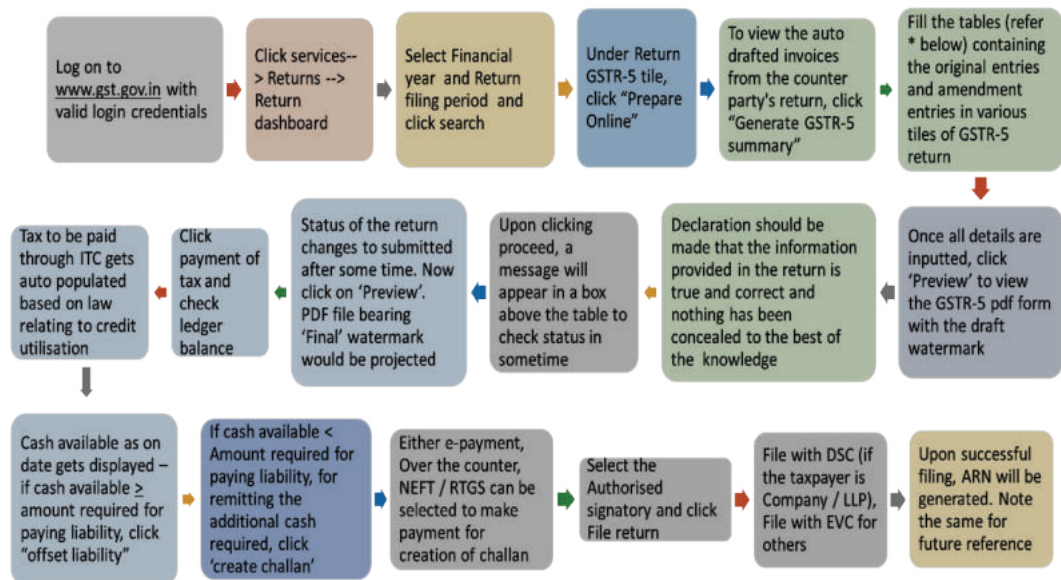
Non-resident taxable persons are liable to pay tax on Reverse Charge for transactions specified under Section 9(3) and 9(4) of the Act. It is a double whammy that tax needs to be discharged, but the resultant credit is not available either to the supplier or the recipient. The reason being the supplier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

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

13th of the following month, or

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

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



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

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

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Table reference	Description	Remarks
	registered persons (including UIN holders)	furnished. Receiver's name and GSTIN /UIN, Invoice number, date and value, place of supply, supply type are to be provided. Upon inputting the taxable value against the respective rates – tax values get auto-populated.
6	Taxable outward inter-state supplies made to unregistered persons whose invoice value is more than Rs 1 Lakhs	Details of Inter-State outward supplies where invoice value is more than Rs 1 Lakhs – invoice level detailing is to be furnished.
7A, 7B	Taxable supplies (net of debit notes and credit notes) to unregistered persons – other than the supplies mentioned in Table 6 above	For the following outward supplies State wise, rate wise details are to be furnished: (i) Inter-State outward supplies where invoice value is not more than Rs 1 Lakhs (ii) Intra-State outward supplies
8A	Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 – if the invoice details furnished earlier were incorrect	(i) Details of amendments to outward supplies to registered persons (including UIN holders) are to be furnished. Upon referencing the financial year and original invoice number amendment of the invoice is facilitated. (ii) Details of amendments to inter-State outward supplies to unregistered persons, whose invoice value is more than Rs 1 Lakhs are to be furnished. Upon referencing the financial year and original invoice number – amendment of invoice is facilitated.
8B	Debit notes / credit notes (original)	(i) Details of credit / debit notes issued during the tax period to registered persons. This field will contain the receiver's GSTIN/UIN, original invoice details, debit note / credit note details. (ii) Details of credit / debit notes issued during the tax period to unregistered persons and such note pertain to inter-State supply with invoice value more than Rs 1 Lakhs. This field will contain the original invoice details, debit note / credit note details.

Table reference	Description	Remarks
8C	Amendments of debit notes/ credit notes	<p>(i) Details of amendments to credit / debit notes issued to Registered persons in the earlier tax period. Referring to the financial year and original debit note / credit note number, this field will facilitate the amendment of the debit note/ credit note.</p> <p>(ii) Details of amendments to credit / debit notes issued to unregistered persons (in case of inter-state supplies where the original value is more than Rs 1 Lakhs) in the earlier tax period. Referring to the financial year and original debit note / credit note number, this field will facilitate the amendment of the debit note/ credit note.</p>
9	Amendments to taxable outward supply to unregistered persons furnished in returns for earlier tax periods in Table 7	<p>Details of amendments pertaining to following outward supplies made to unregistered persons are to be furnished:</p> <p>(i) Inter-State supplies, where invoice value is not exceeding Rs 1 Lakhs</p> <p>(ii) Intra-State supplies</p> <p>Upon referencing the financial year, month, place of supply and applicable rate – amendment is facilitated.</p>
10	Total tax liability (including reverse charge liability, if any)	<p>Tax liability arising on account of the following needs to be furnished:</p> <p>A. outward supply</p> <p>B. differential ITC being negative in Table 4</p> <p>C. inward supplies liable to reverse charge</p>

Special points for consideration

1. Upon clicking the 'Submit' button, all the invoices uploaded in Form GSTR-5 for the tax period will be frozen. No further upload is possible for that month.
2. A refund from Electronic Cash Ledger can be claimed in the last return only. And such last return will be decided after considering the extended period of registration.
3. A refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register has zero liability across all major and minor heads.

4. The non-resident taxable person has to file his returns with diligence; since in the event of further liability, the same has to be paid with interest and penalty during the assessment of the return. In practice, it has been observed that the option for voluntary payment through Form GST DRC 03 is made available in the portal.

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

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

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

Such OIDAR services should be:

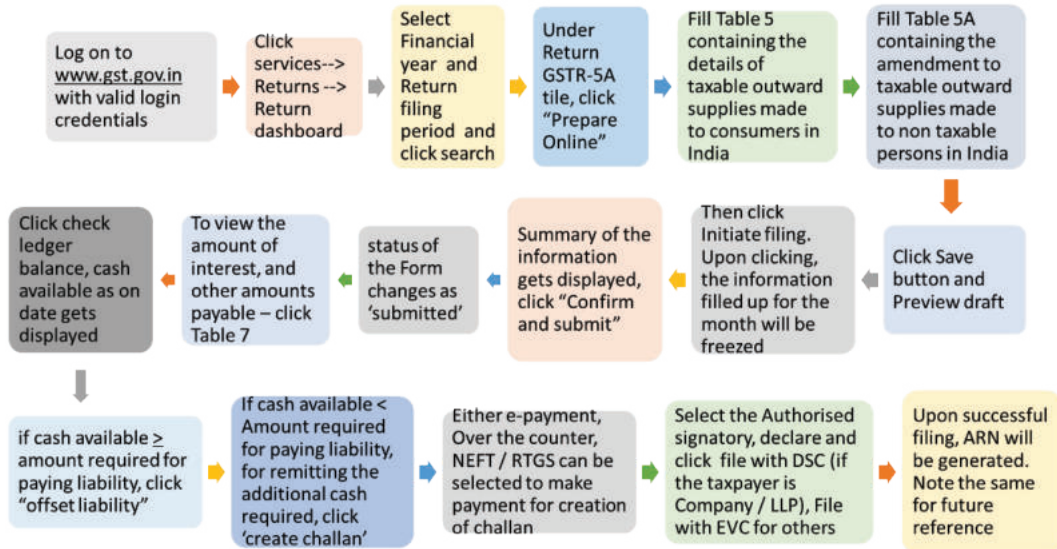
1. Supplied by a person located in a non-taxable territory (outside India)
2. To an unregistered person in India (it may be Government / local authority / governmental authority / Individual / any other person)

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

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

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

(d) Procedure for filing



Various Tables in GSTR-5A:

Table No.	Table name in GSTR-5A	What is reported
5	Taxable outward supplies made to non-taxable online recipient in India	OIDAR supplies to non-taxable online recipients (POS-wise taxable value/tax).
5A	Amendments to taxable outward supplies made to non-taxable online recipient in India	Amendments/additions for earlier-period Table 5 entries.
5B	Taxable outward supplies made to registered persons in India (other than non-taxable online recipient), liable under RCM	Supplies to registered persons where recipient pays tax under reverse charge.
5C	Amendments to taxable outward supplies reported in Table 5B	Amendments to earlier-period 5B entries.
5D	Supplies of online money gaming made to a person in India	Online money gaming supplies to persons in India.
5E	Amendments to supplies reported in Table 5D	Amendments to earlier-period 5D entries.
6	Interest or any other amount	Interest / other liabilities
7	Tax, interest and any other amount payable and paid	Payment table; system summary for discharge through cash ledger.

Special points for consideration:

- Form GSTR-5A needs to be filed even if there is no transaction (Nil Return) during the tax period.
- Disclosure of Interest/ Penalty will have to be made State wise in accordance with the Place of supply.
- Liabilities, if any, in Form GSTR-5A can be paid only in cash and not through Input tax credit. It would be interesting to note that such a restriction of not being able to claim input tax credit by a OIDAR service provider has been imposed by the Form, but is not existing in the Act.
- Table 7 is non-editable and is auto-populated by the system based on values from Tables 5, 5A, 5D, 5E and 6.
- Rule 64 now expressly covers both **OIDAR** and **online money gaming** suppliers (outside India), filing through **Form GSTR-5A**.
- Portal blocks current-period filing until prior-period GSTR-5A is filed.

6.7 Form GSTR-6: Return for Input Service Distributor

(a) Relevant Sections: Sections 20 and 39 of the CGST Act, 2017; Rule 65 of the CGST Rules, 2017.

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

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

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

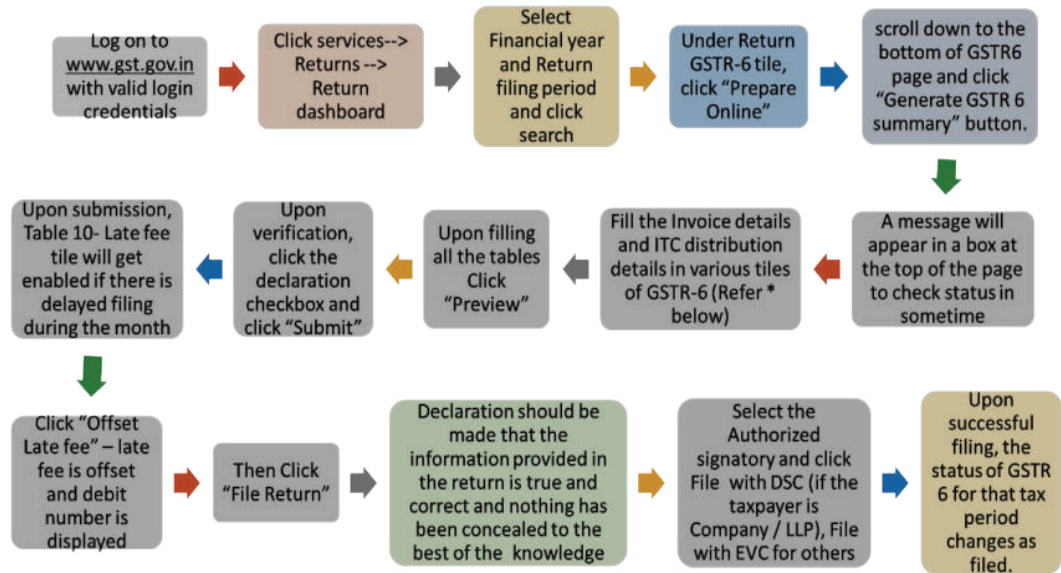
One cannot use ISD registration if there is a liability to pay tax. It can only receive input tax credits on invoices related to input services and distribute such credits in the manner specified in Section 20 of the Act and Rule 65 of the Rules.

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

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

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

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



* Various Tables in GSTR-6:

Invoice details

Table Reference	Description	Remarks
3	Input tax credit received for distribution	Inward supplies part of this Table are to be entered with invoice level details.
6A	Amendment to information furnished in earlier returns in Table 3, if such information was incorrect.	Upon giving the original invoice details, amendment of information furnished in earlier returns will be facilitated.
6B	Debit notes/ credit notes are received pertaining to invoices furnished in Table 3 of the earlier returns.	The original invoices details along with the details of the debit note / credit note issued during the month are to be furnished in this Table.
6C	Amendment required to debit notes/ credit notes issued during the earlier periods which was part of Table 3 of the earlier returns.	Furnish the original debit note / credit note details and click "Amend Document" to input the revised details.

ITC distribution

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

Special points for consideration

1. Form GSTR-6 needs to be filed even if the counterparties have not filed their respective Form GSTR-1 or Form GSTR-5.
2. It is pertinent to note both eligible and ineligible ITC needs to be distributed to the recipients.

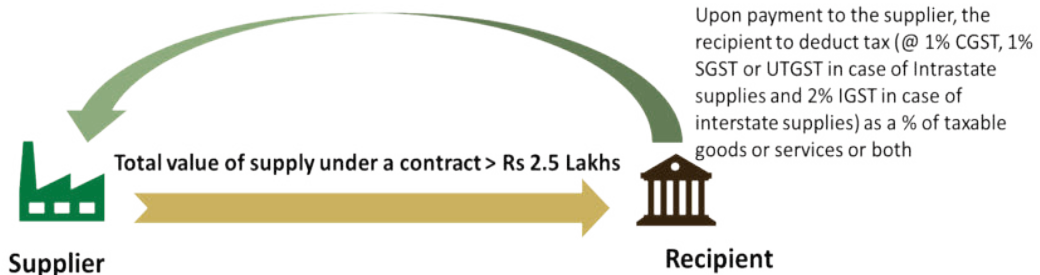
3. Form GSTR-6A will get auto-populated based on the details uploaded by the counterparty supplier in Form GSTR-1. Such form though available just for viewing, can be used as a comparison for inputting the invoice details of Form GSTR-6.
4. Under ISD distribution, the tax head in which credit is distributed depends on the location of the recipient registration(s) under the same PAN. Where the recipient GST registrations are in the same State/UT as the ISD, credit is distributed in the same tax head (IGST as IGST; CGST/SGST/UTGST as CGST/SGST/UTGST). However, where recipient GST registrations are in different States/UTs, IGST continues as IGST, and CGST/SGST/UTGST credits are required to be distributed as IGST.

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

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

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

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



Exception:

No TDS is applicable if:

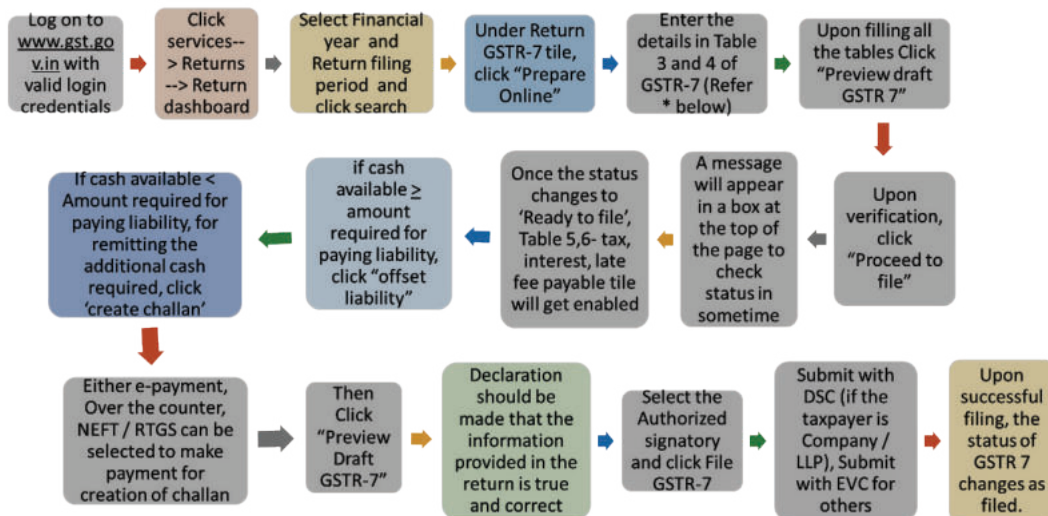
Location of supplier and Place of Supply is in a State or Union Territory which is different from the State or Union territory of registration of the recipient

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

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

It is mandatory to file NIL return, if no tax is deducted during a particular tax period.

(d) Procedure for filing



* Tables 3 and 4 of GSTR-7

Table Reference	Description	Remarks
3	Details of tax deducted at source	GSTIN of the deductee, invoice no., invoice date, invoice value, amount paid to the deductee on which tax has been deducted and TDS thereon would be furnished in this Table.
4	Amendments to TDS details in respect of any earlier tax period	<ul style="list-style-type: none"> - Details of TDS in respect of any earlier tax period can be amended (in "uploaded by deductor" tab), - TDS details rejected by deductee can be modified (in "rejected by deductee" tab).

Special points for consideration

1. With effect from 01st November 2024 (October tax period), invoice level detailing is required.
2. TDS liability should be discharged through Electronic Cash Ledger only at the time of filing return.
3. The deductee can accept/ reject the TDS details auto populated to TDS credit received table of his/her return. Taking action by deductee is mandatory for crediting the amount of TDS to cash ledger.

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

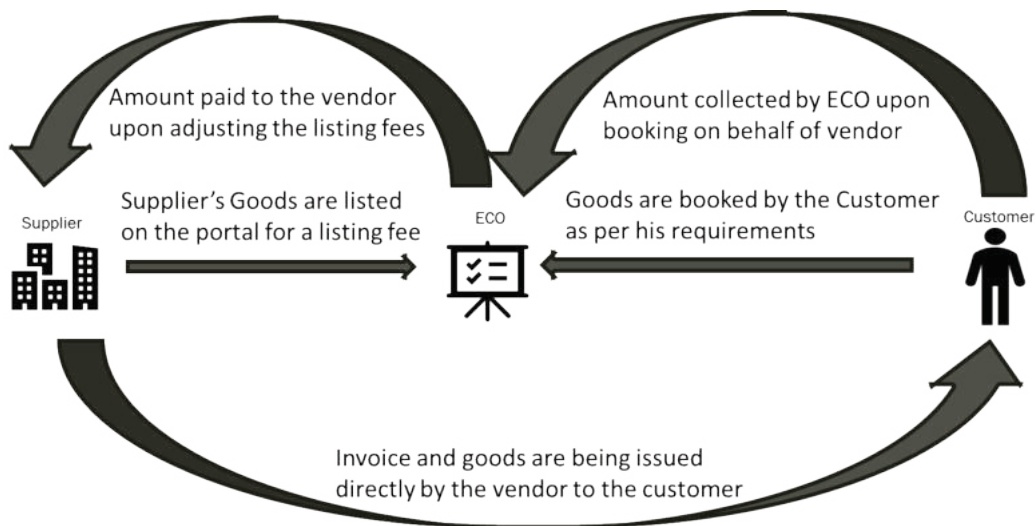
4. If the deductee rejects the TDS credit entries, the relevant details will be required to be amended by the deductor in Form GSTR-7 of next tax period. Post correction of such details in Form GSTR-7, the data will automatically flow to concerned GSTIN (supplier) for accepting or rejecting it. This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

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

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

(b) Applicability : As per Section 52 of the Act, every electronic commerce operator, is liable to collect tax at source tax (@ 0.25% CGST, 0.25% SGST or UTGST in case of Intra-State supplies and 0.5% IGST in case of inter-State supplies) as a percentage of net value of taxable goods or services or both, when all the following conditions are satisfied.

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



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

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

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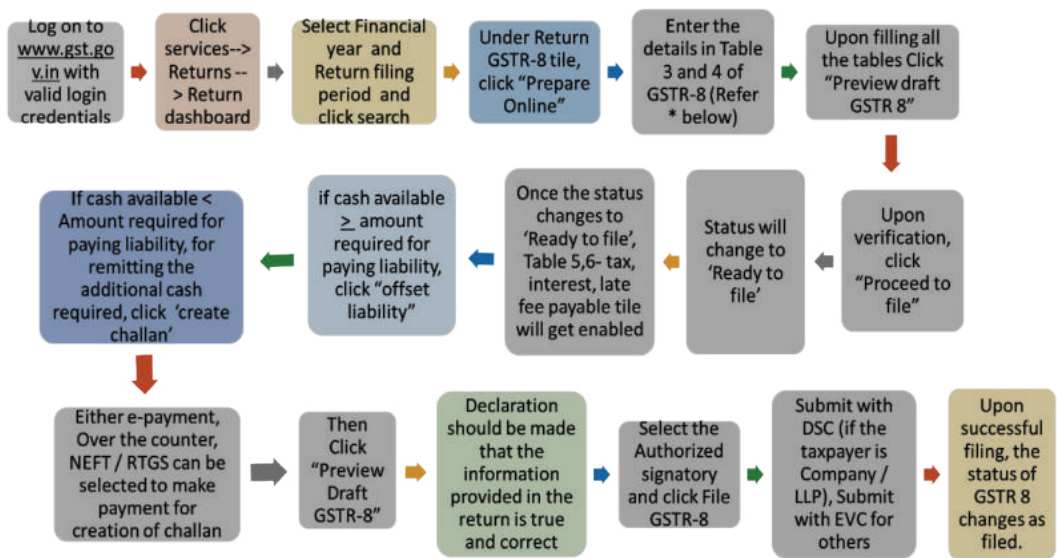
- (2) Aggregate value of taxable supplies returned to suppliers during the month. Billing basis and not collection basis.

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

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

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

(d) Procedure for filing



*Tables 3 and 4 of GSTR 8

Table Reference	Description	Remarks
3	Details of supplies attracting TCS	Supplier wise following details needs to be disclosed: <ol style="list-style-type: none"> 1. GSTIN of the supplier. 2. Gross value of supplies made (with a breakdown of supplies made to registered persons and unregistered persons separately). 3. Value of supplies returned (with a breakdown of supplies made to

		registered persons and unregistered persons separately). 4. Amount of tax collected at source.
3.1	Details of supplies made by unregistered suppliers	Supplier wise following details need to be disclosed: 1. Enrolment no. & name of supplier 2. Gross value of supplies made 3. Value of supplies returned 4. Net value of supplies
4	Amendments to details of supplies attracting TCS	- Details of TCS in respect of any earlier tax period can be amended (in "Uploaded by e-commerce operator" tab), - TCS details rejected by supplier can be modified (in "Rejected by Supplier" tab).
4.1	Amendment to supplies made by unregistered suppliers	(Enrolment no. wise summary) Financial Year, Month and Enrolment no. of supplier.

Special points for consideration

1. For tax periods prior to July'24, Total Amount of tax collected at source (IGST+CGST+SGST) must be exactly 1% of Net amount liable for TCS (Total amount). From July 2024 tax period onwards, Total Amount of tax collected at source (IGST+CGST+SGST) must be between 0.5% to 1% (the amount can vary up to 0.01 decimal places from this range) of Net amount liable for TCS (Total amount).
2. Against every supplier's GSTIN, consolidated entry needs to be made. No invoice level detailing is required.
3. TCS liability should be discharged through Electronic Cash Ledger only at the time of filing return.
4. The supplier can accept/ reject the TCS details auto populated to TCS credit received table of his/her return. Taking action by supplier is mandatory for crediting the amount of TCS to his cash ledger.

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

5. If the supplier rejects the TCS credit entries, the relevant details will be required to be amended by the e-commerce operator in Form GSTR-8 of the next tax period. Post correction of such details in Form GSTR-8, the data will automatically flow to concerned GSTIN (e-commerce operator) for accepting or rejecting it. This process will be repeated until TCS details are accepted by counterparty.
6. Refund from electronic cash ledger can be claimed by the e-commerce operator only when the entire TCS liability for that tax period has been discharged.
7. GSTR-8 cannot be filed after 3 years from due date unless specifically allowed by notification.

6.10 Form GSTR-9: Annual Return

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

(b) Applicability: Every registered person, other than the following

- an Input Service Distributor,
- a person paying tax under section 51 or section 52,
- a casual taxable person
- a non-resident taxable person
- any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

shall furnish an annual return in Form GSTR-9 on or before the thirty-first day of December following the end of such financial year through the common portal. Further, the section also empowered the Commissioner, on the recommendations of the Council, by notification, to exempt any class of registered persons from filing annual returns under this section. Accordingly, the Commissioner, vide *Notification No. 15/2025-Central Tax, dated 17th September 2025*, in respect of filing of annual return for the financial year 2024-25 onwards, exempts the registered person whose **aggregate turnover in any financial year is up to two crore rupees**, from filing the requirement of annual return.

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

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

Those small taxpayers whose aggregate turnover during the financial year does not exceed Rs 2 Crores (whether or not covered under composition) can opt not to file annual return.

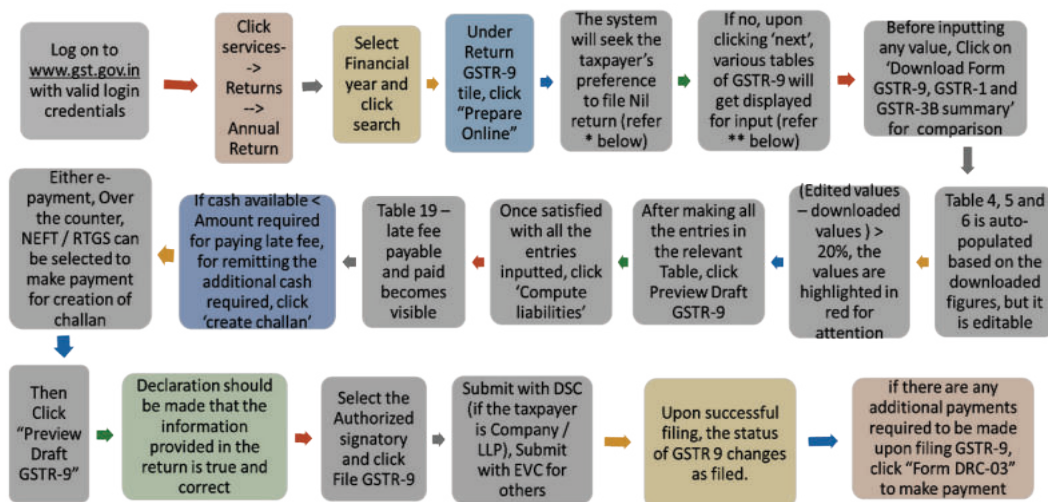
(c) Due date: Every registered person as stated above, is liable to file Form GSTR-9 on or before 31st December following the end of such financial year. However as on date, further to multiple extensions, following are the notified due dates for FY 2017-18, 2018-19, 2019-20, 2020-21, FY 2021-22, FY 2022-23, FY 2023-24 and FY 2024-25.

Financial Year	Due date
FY 2017-18	5th February 2020 (in case of Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh) 7th February 2020 (in case of Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, and Other Territory)
FY 2018-19	31st December 2020
FY 2019-20	31st March 2021
FY 2020-21	28th February, 2022
FY 2021-22	31st December, 2022
FY 2022-23	31st December, 2023
FY 2023-24	31st December, 2024
FY 2024-25	31st December, 2025

Amnesty Notification:

As per *Notification No. 07/2023–Central Tax (31.03.2023)*, for FY 2017-18 to 2021-22, if annual return was filed in the amnesty window (01-04-2023 to 30-06-2023), late fee was waived in excess of ₹10,000 (under CGST Act). Further, the amnesty window period was extended to 31-08-2023 vide *Notification No. 25/2023–Central Tax (17.07.2023)*, thereby the revised amnesty window is 01-04-2023 to 31-03-2023.

(d) Procedure for filing



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

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

** Various Tables of Form GSTR-9

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

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

Table Reference	Description	Remarks	Source table
4A.	Supplies made to unregistered persons (B2C)	<ol style="list-style-type: none"> 1. Aggregate value of supplies made to consumers and unregistered persons (B2C supplies) on which tax has been paid shall be declared here. These will include details of supplies made to unregistered persons / consumers through e-commerce operators, if any. 2. Details are to be declared as net of credit notes or debit notes issued during the financial year. 3. If there is an amendment of B2C transaction as B2B, disclose the amount correctly as B2B, even if the amendment is carried out in the subsequent financial year. 	Table 5, Table 7, Table 9, Table 10 of Form GSTR-1 as amended by GSTR-1A, if any
4B.	Supplies made to registered persons (B2B)	<ol style="list-style-type: none"> 1. Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. 2. These will include supplies made through e-commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. 3. Generally, value of outward supplies, should be reported on gross basis i.e., without netting off credit note, debit note and amendments. 4. However, for FY 2017-18, 2018-19, 2019-20 and 2020-21, there is an option to fill details net of debit notes, credit notes and amendments 	Table 4A and Table 4C of Form GSTR-1 as amended by Form GSTR 1A, if any.

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Table Reference	Description	Remarks	Source table
		<p>in case there is any difficulty in reporting such transactions.</p> <p>5. However, w.e.f. FY 2021-22, such option has been removed and netting of credit notes, debit notes, amendments are not allowed anymore.</p> <p>6. Stock transfer between the distinct persons should be reported here.</p>	
4C.	Zero rated supply (export) on payment of tax (except supplies to SEZ)	<p>Aggregate value of exports (except supplies to SEZ) on which tax has been paid shall be declared here.</p> <p>Any exports which are made without payment of tax under LUT or Bond would not be reported here.</p> <p>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20 and 2020-21, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</p> <p>However, w.e.f. FY 2021-22, such option has been removed and netting of credit notes, debit notes, amendments are not allowed anymore.</p>	Table 6A of Form GSTR-1 as amended by Form GSTR 1A (if any)
4D.	Supply to SEZ on payment of tax	<p>Aggregate value of supplies to SEZs on which tax has been paid shall be declared here.</p> <p>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20 and 2020-21, there is an option to fill details net of debit</p>	Table 6B of Form GSTR-1 as amended by Form GSTR 1A (if any)

Table Reference	Description	Remarks	Source table
		<p>notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</p> <p>However, w.e.f. FY 2021-22, such option has been removed and netting of credit notes, debit notes, amendments are not allowed anymore.</p>	
4E.	Deemed Exports	<p>Aggregate value of supplies which are in the nature of deemed exports on which tax has been paid shall be declared here.</p> <p>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20 and 2020-21, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</p> <p>However, w.e.f. FY 2021-22, such option has been removed and netting of credit notes, debit notes, amendments are not allowed anymore.</p>	Table 6C of Form GSTR-1 as amended by Form GSTR 1A (if any)
4F.	Advances on which tax has been paid but invoice has not been issued (not covered in 4A to 4E above)	Details of all unadjusted advances i.e., advance received and tax paid, but invoice not been issued in the current year shall be declared here.	Table 11A of Form GSTR-1 as amended by Form GSTR 1A (if any)
4G.	Inward supplies on which tax is to be paid on reverse charge basis	1. Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e., by the person filing the annual return) on reverse charge basis.	Table 3.1(d) of Form GSTR-3B

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Table Reference	Description	Remarks	Source table
		2. This shall include supplies received from registered persons and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services.	
4G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any)	Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the e-commerce operators under section 9(5) is to be reported by e-commerce operator. The reporting to be made by e-commerce operators.	Table 15 and 15A of FORM GSTR-1
4H.	SUB-TOTAL	(4A+4B+4C+4D+4E+4F+4G+4G1)	-
4I.	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	Aggregate value of credit notes issued in respect of B2B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here.	Table 9B of Form GSTR-1 as amended by Form GSTR 1A (if any)
4J.	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	Aggregate value of debit notes issued in respect of B2B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here.	Table 9B of Form GSTR-1 as amended by Form GSTR 1A (if any)
4K.& 4L.	Supplies / tax declared through amendments (+) Supplies / tax declared through amendments (-)	Details of amendments made to B2B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here.	Table 9A & 9C of Form GSTR-1

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

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

Table Reference	Description	Remarks	Source table
5A	Zero rated supply (Export) without payment of tax	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.	Table 6A of Form GSTR-1 as amended by Form GSTR 1A (if any)
5B	Supply to SEZs without payment of tax	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25, there is an option to fill details net of debit notes, credit notes and amendments in	Table 6B of Form GSTR-1 as amended by Form GSTR 1A (if any)

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Table Reference	Description	Remarks	Source table
		case there is any difficulty in reporting such transactions.	
5C.	Supplies on which tax is to be paid by the recipient on reverse charge	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.	Table 4B of Form GSTR-1 as amended by Form GSTR 1A (if any)
5C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]]	Aggregate values of supplies (net of amendments) made by suppliers through e-commerce operators on which e-commerce operators are liable to pay taxes under section 9(5) is required to be reported here by supplier. The reporting to be done by E-commerce Operator.	Table 14(b) and 14A(b) of FORM GSTR-1
5D	Exempted	Generally, aggregate value of exempted supplies, Nil rated supplies and non-GST supplies shall be separately disclosed. However, there is an option for FY 2017-18 and FY 2018-19, 2019-20 and 2020-21 to report all these supplies under 'Exempted' category as a consolidated information. For FY 2021-22 and FY 2022-23, Non-GST supply shall be disclosed	Table 8 of Form GSTR-1 as amended by Form GSTR 1A (if any)
5E	Nil Rated		
5F	Non-GST supply (includes 'no supply')		

Table Reference	Description	Remarks	Source table
		<p>separately. However, there is an option to report exempt supply and nil-rated supply into exempt supply.</p> <p>For FY 2023-24 and FY 2024-25, the registered person shall report Non- GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.</p> <p>Generally, value of outward supplies, debit notes, credit notes and amendments are to be mentioned separately. However, for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25, there is an option to fill details net of debit notes, credit notes and amendments in case there is any difficulty in reporting such transactions.</p> <p>Notes:</p> <p>A. Exempt income should include those transactions which have been prescribed in the exemption notifications e.g interest income, residential accommodation etc.</p> <p>B. Non-GST supply or ‘No supply’ should include income from dividend, sale of securities, liquidated damages, notice pay recovery, sale of land, Schedule III transactions, etc.</p> <p>C. Book adjustment like</p>	

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Table Reference	Description	Remarks	Source table
		depreciation written off, bad debt recovery, advances written off, etc. need not be disclosed here.	
5G	Sub-total	5A +5B+5C+5C1+5D+5E+5F	-
5H	Credit notes issued in respect of transactions specified in (5A to 5F) above (-)	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.	Table 9B of Form GSTR-1 as amended by Form GSTR 1A (if any)
5I	Debit notes issued in respect of transactions specified in (A to F) (+)	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.	Table 9B of Form GSTR-1 as amended by Form GSTR 1A (if any)
5J	Supplies declared through amendments (+)	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here.	Tables 9A & 9C of Form GSTR-1 as amended by Form GSTR 1A (if any)
5K	Supplies reduced through amendments (-)		
5L	SUB-TOTAL	5H +5I + 5J+ 5K	-
5M	Turnover on which tax is not to be paid	5G+5L	-
5N	Total Turnover (including advances)	4N +5M-4G-4G1	-

Table 6: Details of ITC availed during the Financial year

Table Reference	Description	Remarks	Source table
6A.	Total amount of input tax credit availed through Form GSTR-3B	If the taxpayer has availed credit in excess and it is required to be reversed, it is advisable to carry out the reversal in subsequent Form GSTR-3B as against doing the same through GST DRC-03.	Auto-populated on the basis of Table 4A of Form GSTR-3B

Table Reference	Description	Remarks	Source table
		The reason being it would lead to cash payment and also the availment of credit can be questioned.	
6A1	ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim	<p>ITC of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year, filed till 30th November of the Financial Year, should be declared here.</p> <p>ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year not be reported here as this will be reported in the Table 6H below.</p> <p>ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year shall be reported here as this will not be reported in the Table 6H below.</p>	
6B.	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	<p>Aggregate value of ITC availed on all inward supplies.</p> <p><i>Includes:</i></p> <p>Supply of services received from SEZs.</p> <p><i>Excludes:</i></p> <p>(1) Supplies on which tax is payable on reverse charge basis.</p> <p>(2) ITC which was availed, reversed and then reclaimed in the ITC ledger.</p>	Table 4A(5) of Form GSTR-3B

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Table Reference	Description	Remarks	Source table
		<p><i>FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.</i></p> <p><i>Note: Generally, total ITC availed is to be classified as ITC on inputs, capital goods and input services.</i></p> <p><i>However, for FY 2017-18 and FY 2018-19, there is an option to disclose the entire input tax credit under the 'Input' row only.</i></p> <p><i>For FY 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 Input tax credit related to capital goods shall be disclosed separately. However, there is an option to disclose the remaining amounts of inputs and input services under the 'Input' row only.</i></p>	
6C.	Inward supplies received from unregistered persons liable to reverse charge on which tax is paid and ITC is availed	Generally aggregate value of ITC availed on all inward supplies received from unregistered persons (other than import of services) and registered persons on which tax is payable on reverse charge basis are to be reported separately. However,	Table 4A(3) of Form GSTR-3B
6D.	Inward supplies received from registered persons liable to reverse charge on which tax is paid and ITC is	for FY 2017-18, 2018-19, 2019-20, 2020-21, 2022-23, 2023-24 and 2024-25 there is an option to report consolidated details in Table 6D only. <i>Note: Generally, total ITC availed is</i>	

Table Reference	Description	Remarks	Source table
	availed	<p><i>to be classified as ITC on inputs, capital goods and input services.</i></p> <p><i>However, for FY 2017-18 and FY 2018-19, there is an option to disclose the entire input tax credit under the 'Input' row only.</i></p> <p><i>For FY 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 Input tax credit related to capital goods shall be disclosed separately. However, there is an option to disclose the remaining amounts of inputs and input services under the 'Input' row only.</i></p>	
6E.	Import of goods (including supplies from SEZ)	<p>Aggregate value of ITC availed on all imports of goods including supplies from SEZ.</p> <p>A control check to be made that the values of Table 6E matches with Table 8H.</p> <p><i>Note: Generally, total ITC availed is to be classified as ITC on inputs, capital goods and input services.</i></p> <p><i>However, for FY 2017-18 and FY 2018-19, there is an option to disclose the entire input tax credit under the 'Input' row only.</i></p> <p><i>For FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, Input tax credit related to capital goods shall be disclosed separately. However, there is an option to disclose the remaining amounts of inputs and input services under the 'Input' row only.</i></p>	Table 4A (1) of Form GSTR-3B
6F.	Import of services (excluding inward	Aggregate value of ITC availed on all import of services excluding	Table 4A(2) of Form GSTR-3B

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Table Reference	Description	Remarks	Source table
	supplies from SEZ)	supplies from SEZ. <i>Note:</i> Total ITC availed is to be classified as ITC on inputs, capital goods and input services.	
6G.	Input tax credit received from ISD	Aggregate value of input tax credit received from input service distributor.	Table 4A(4) of Form GSTR-3B
6H.	Amount of ITC reclaimed (other than 6B)	<p>Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.</p> <p>Should include ITC reclaimed only during the current financial year.</p> <p>Till FY 2023-24 ITC that was availed, reversed, and then reclaimed in Form GSTR 3B must be reported in Table 6H and not in Table 6B.</p> <p>However, from FY 2024-25, ITC availed, reversed and then reclaimed,</p> <p>ITC on inward supplies should be declared in Table 6B above.</p> <p>ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.</p> <p>ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.</p>	-

Table Reference	Description	Remarks	Source table
6I.	SUB-TOTAL	6B+6C+6D+6E+6F+6G+6H	-
6J	Difference	6I-6A	-
6K	Transition credit through TRAN-1 (including revisions if any)	<p>Details of transition credit received in the electronic credit ledger on filing of Form GST TRAN-I including revision thereof (whether upwards or downwards), if any shall be declared here.</p> <p>This field shall be auto filled based on the credit availed through Tran 1. However, this field is open for edit.</p> <p><i>Note:</i> This column should be filled only if the TRAN-1 or revision of TRAN-1 has been made in the financial year in question.</p>	Form GST TRAN-1
6L	Transition credit through TRAN-2	<p>Details of transition credit received in the electronic credit ledger after the filing of Form GST TRAN-2 shall be declared here. This field shall be auto filled based on the credit availed through Tran 2. However, this field is open for edit.</p> <p><i>Note:</i> This column should be filled only if the TRAN-2 has been made in the financial year in question.</p>	Form GST TRAN-2
6M	Any other ITC availed but not specified above	<p>Details of ITC availed through FORM ITC-01, FORM ITC-02 and ITC-02A (i.e. ITC availed through Forms other than GSTR 3B, TRAN-1 and TRAN-II) in the financial year shall be declared here. here. E.g.: Details of ITC availed through Form ITC-01 and Form ITC-02 in the financial year shall be declared here.</p>	-
6N	SUB-TOTAL	6K+6L+6M	-
6O	Total ITC availed	6I +6N	-

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

1. Details of input tax credit reversed due to ineligibility or reversals required under rules 37, 37A, 38, 39, 42 and 43 of the CGST/SGST Rules, 2017 shall be declared here.
2. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST/SGST Act, 2017 and details of ineligible transition credit claimed through Form GST TRAN-1 or Form GST TRAN-2 and then subsequently reversed.
3. Table 4(B) of Form GSTR-3B may be used for filling up these details. Any ITC reversed through Form GST ITC -03 shall be declared in 7H.

Notes:

- (i) If Section 17(5) reversal is not included in Table 4A of GSTR-3B, then the same need not be included in this Table also.

For the FY 2017-18 2018-19, 2019-20, 2020-2021, 2021-22, 2022-23 and 2023-24 there is an option to fill the reversal details separately or report the entire amount under Table 7H.

Table 8: Other ITC related information

Table Reference	Description	Remarks	Source table
8A	ITC as per GSTR-2B	This Table would contain the aggregate of all the input tax credit that have been declared by the corresponding suppliers in their Form GSTR-1. That is, the total credit available for inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) during the relevant financial year would be auto populated here. Note: GSTR-2A as on the end of the Financial year should be considered. If there are incorrect entries, grievance to be raised. For FY 2019-20, 2020-21 and 2021-22 details from Form GSTR-2A generated as on 1 st November 2020 shall be auto populated.	Tables 3 and 5 of GSTR-2A till FY 2022-23 Table 3(l) of GSTR-2B from FY 2023-24 onwards
8B	ITC as per sum total of 6(B) above	6B	Tables 6B and 6H till FY 2023-

			24 Table 6B from FY 2024-25 onwards
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but including services received from SEZs) received during the Financial Year but availed in the next financial year up to specified period.	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017. Amount reclaimed in the subsequent financial year should not be included as part of this Table, but to be reported in Table 13.	Table 4(A)(5) of Form GSTR-3B
8D	Difference	8A – (8B+8C)	-
8E	ITC available but not availed	The credit which was available and not availed in Form GSTR-3B.	Not auto populated, but ensure control check: 8E + 8F = 8D
8F	ITC available but ineligible	Credit not availed in Form GSTR-3B as the same was ineligible shall be declared here.	
8G	IGST paid on import of goods (including supplies from SEZ)	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.	-
8H	IGST credit availed on import of goods (as per 6(E) above) in financial year	6E	-
8H1	IGST Credit availed on Import of goods in next financial year	IGST paid during the financial year but ITC claimed in next financial year. The same shall also be	-

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		reported in Table 13. Also, in Table 6A(1) of next year.	
8I	Difference	8G-8H-8H1	-
8J	ITC available but not availed on import of goods	ITC not availed on import of goods including ineligible ITC to be reported here.	-
8K	Total ITC to be lapsed in current financial year	8E +8F+8J	-

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

Amount of tax paid including cess, interest, late fee, penalty, etc. through cash and through ITC shall be auto-populated based on Table 6.1 of Form GSTR-3B. However, 'tax payable', must be in alignment with taxable turnover in SI.No.4, particularly Table 4N of Form GSTR-9. To track the difference a new column has been introduced "Difference between Tax payable and Paid" from FY 2024-25 onwards.

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

Table Reference	Description	Remarks	Source table
10	Supplies/tax declared through Invoices/ Debit Note/ Amendments	Details of additions or amendments to any of the supplies already declared in the returns of the current financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of Form GSTR-1 furnished in the returns of the next financial year till the specified period/date. <i>Notes:</i> 1. Credit notes not disclosed in GST returns till the specified period of the following financial year need not be considered. 2. Delinking of date of issuance of debit note from	Tables 9A, 9B, 9C of Form GSTR-1 furnished up to specified period/date of the following financial year.
11	Supplies/tax reduced through Amendments/ Credit Note		

Table Reference	Description	Remarks	Source table
		<p>the date of issuance of underlying invoice: section 16(4) has been amended vide the Finance Act 2020 and applicable w.e.f 01.01.2021 and the outcome of amendment is the date of issuance of the debit note (not the date of underlying invoice) shall determine the relevant financial year for the purpose of section 16(4) of the CGST Act. This has been further clarified by the <i>Circular No. 160/16/2021 - GST dated 20.09.2021.</i></p> <p>3. RCM of current financial year, discharged in the subsequent FY need not be disclosed here.</p>	
12	ITC of the financial year reversed in the next financial year	<p>Aggregate value of reversal of ITC which was availed in the current financial year but reversed in returns filed up to specified period/date in the following financial year shall be declared here.</p> <p><i>This table has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.</i></p> <p>Reversal of TRAN-1 credit, and other reversals are to be included here. All reversals in the subsequent financial year are to be included here.</p>	Table 4B of Form GSTR-3B furnished up to specified period/date of the following financial year.
13	ITC of the financial year	Details of ITC for goods or	Table 4A of

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Table Reference	Description	Remarks	Source table
	availed in the next financial year	<p>services received in the current financial year but ITC for the same was availed in the returns filed up to specified period/date of the following financial year shall be declared here.</p> <p><i>This table has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.</i></p> <p><i>Any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for next financial year only. The same shall not to be reported here.</i></p>	Form GSTR-3B furnished up to specified period/date of following financial year.

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

- Upto FY 2020-21 the above points can be claimed / declared / rectified upto the due date of filing the returns for the month of September of the subsequent financial year or the date of filing the annual return, whichever is earlier.
- Section 16(4), 34(2), proviso to section 37(3) & 39(9) have been amended by the Finance Act, 2022 and the same has been notified w.e.f. 1st October 2022 vide *Notifictaion No. 18/2022-Central Tax dated 28.09.2022*. The outcome of the amendment is that from FY 2021-22, time limit for claiming ITC, declaration of credit note and rectification of any omission or any incorrect particulars have been extended and can be shown in the returns/ statements furnished upto 30th November of the next financial year, or the date of furnishing the annual return for the said financial year, whichever is earlier. This is also clarified by the CBIC vide press release dated 04.10.2022.

Table 14: Differential tax

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

Table 15: Particulars of demands and Refunds

Table 15 has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25.

Table reference	Description	Remarks	Source
15A	Total refund claimed	Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Should also include shipping bills reported in GST returns, since the same is considered as deemed refund application.	-
15B	Total refund sanctioned	Refund sanctioned means the aggregate value of all refund sanction orders.	-
15C	Total refund rejected	-	-
15D	Total refund pending	Refund pending will be the aggregate amount in all refund applications for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.	-
15E	Total demand of taxes	Aggregate value of demands of taxes for which an order	-

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Table reference	Description	Remarks	Source
		has been issued by the adjudicating authority.	
15F	Total taxes paid in respect of 15E	Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here.	-
15G	Total demands pending out of 15E above	Aggregate value of demands pending recovery out of 15E above shall be declared here.	-

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

Table 16 has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25.

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

Table 17: HSN wise summary of outward supplies

Table 17 has been made optional for FY 2017-18, 2018-19, 2019-20 and 2020-21 and mandatory from FY 2021-22 onwards.

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

Table 18: HSN wise summary of inward supplies

Table 18 has been made optional for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25.

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

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

Table 19: Late fee

Late fee will be payable if annual return is filed after the due date. The late fees have been rationalized via *Notification No. 07/2023- Central tax dated 31.03.2023* for filing annual return in Form GSTR-9 from FY 2022-23 onwards, if the registered person is having aggregate turnover in the relevant financial year is:

Upto Rs. 5 cr	Rs. 25/- per day each under CGST & SGST/UTGST Maximum - 0.02 % of turnover in state /UT each under CGST & SGST/UTGST
More than Rs. 5 cr but upto Rs. 20 cr	Rs. 50/- per day each under CGST & SGST/UTGST Maximum - 0.02 % of turnover in state /UT each under CGST & SGST/UTGST
More than 20 cr	Rs. 100/- per day each under CGST & SGST/UTGST Maximum - 0.25 % of turnover in state /UT each under CGST & SGST/UTGST

The late fees in excess of Rs. 20,000 (10,000 – CGST & 10,000 – SGST/UTGST) shall be waived, for those registered persons who fail to furnish the annual return for FY 2017-18,

2018-19, 2019-20, 2020-21 and 2021-22 by the due date, if the annual return is furnished by 31st August 2023. (*Notification No. 7/2023-CT dated 31.03.2023 read with Notification No. 25/2023-CT dated 17.07.2023*).

General approach to be adopted before filing the Annual return

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

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

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

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

(b) Applicability: Every person who has opted for composition scheme under Section 10 of the Act is required to furnish annual return in Form GSTR-9A. Every person registered under composition scheme is required to file this form every year. Once filed, the Form cannot be revised.

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

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

Financial Year	Due date
FY 2017-18	31 st January 2020
FY 2018-19	31 st December 2020

Waiver for FY 2017-18, FY 2018-19 and FY 2019-20: It is worth recalling that Central Tax Notification No. 47/2019 dated 9th October 2019, has notified a special procedure with respect to, those registered persons whose aggregate turnover in a financial year does not exceed Rs 2 Crores and who have not furnished the annual return under Section 44(1) of the Act read with Rule 80 of Rules.

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

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

For FY 2020-21 onwards: Exempts the registered person whose aggregate turnover in the financial year is up to Rs. 2 crores, from filing annual return for the said financial year.

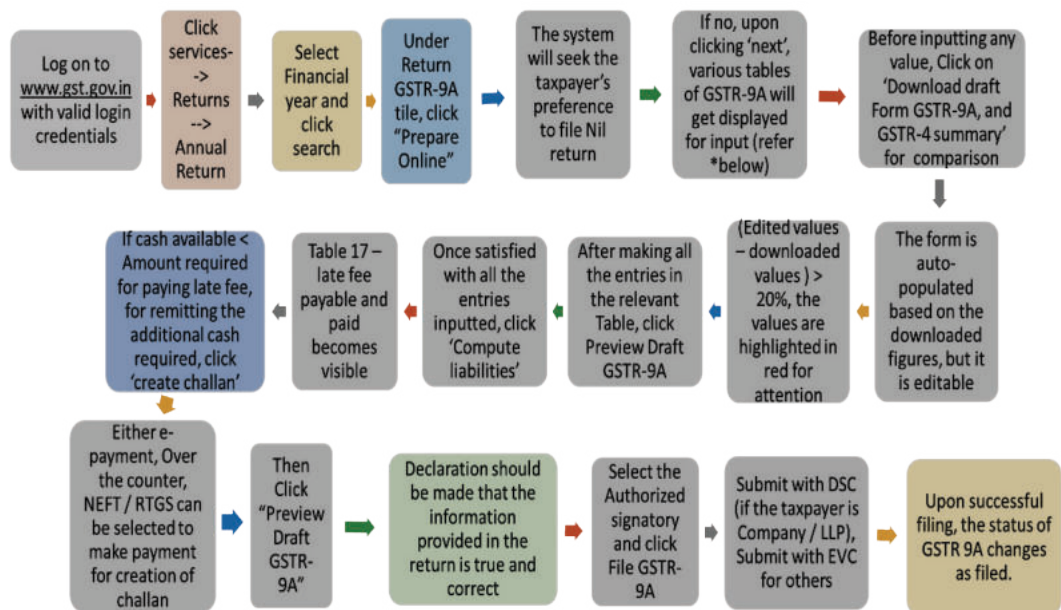
Based on the deeming provision, the following questions may arise:

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

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

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

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* Various tables of Form GSTR-9A

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

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

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

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

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

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

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

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

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

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

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

Table 14: Differential tax

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

Table 15: Particulars of demands and Refunds

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

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

Table 16: Details of credit reversed or availed

Table reference	Description	Remarks	Source
16A	Credit reversed on opting for the composition scheme (-)	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here.	Form ITC-03

16B	Credit availed on opting out of the composition scheme	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here.	Form ITC-01
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Table 17: Late fee

<i>Table reference</i>	<i>Description</i>	<i>Remarks</i>	<i>Source</i>
17	Late Fee	Late fee will be payable if annual return is filed after the due date.	-

6.12 Form GSTR-9C: Reconciliation Statement and Certification

(a) Relevant Sections: Section 35 and 44 of the Act and Rule 80 of the Rules

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

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

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

This provision does not apply to the following persons:

1. Input service distributor
2. Person paying tax under section 51 of the Act
3. Person paying tax under Section 52 of the Act
4. Casual taxable person
5. Non-resident taxable person

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6. Central Government, State Government, Local authorities whose books of account are subject to audit by Comptroller and Auditor General of India, or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Applicable taxpayers are required to first file their Annual Return in Form GSTR-9 and subsequently file the reconciliation statement in Form GSTR-9C along with a copy of the audited annual financial statements.

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

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

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

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

(d) Procedure to file Form GSTR-9C

1. The taxpayer shall download Form GSTR-9C Tables derived from filed Form GSTR-9 and Form GSTR-9 (log onto the GST portal under Reconciliation statement, click “Initiate filing”, then next page click “download GSTR-9C tables derived from GSTR-9 PDF”).
2. The taxpayer will download Form GSTR-9C offline utility and prepare Form GSTR-9C using it. The following steps to be performed by the taxpayer:
 - (a) Download GSTR-9C offline utility
 - (b) Install emSigner from GST portal. To install emSigner, the taxpayer needs to perform steps mentioned in the following link: Manual > Install emSigner

- (c) Open the Form GSTR-9C offline utility excel worksheet
 - (d) Add Table wise details in the worksheet
 - (e) Generate Preview PDF file to draft Form GSTR-9C
 - (f) Generate JSON file
3. The taxpayer shall upload the file, by clicking 'Prepare offline' button in Form GSTR-9C tile. The upload section is displayed. Browse and attach the JSON file for upload.
 4. A message above the green box would appear displaying "Your JSON file has been uploaded successfully. And it may take up to 15 minutes to do the validation".
 5. In case of error, the upload history will show status as 'Processed error' with the error report generated.
 6. and correct the data
 7. Once the JSON file is successfully uploaded, and no more changes are required to be made, click 'Initiate filing' button in the GSTR-9C tile.
 8. GSTR-9C is displayed and on the bottom, click 'make payment for additional liability via Form GST DRC-03' hyperlink to make payment as suggested.
 9. In upload, relevant documents section, click choose the file to upload-
 - (a) Balance sheet
 - (b) Profit and loss statement / Income and expenditure statement
 - (c) Other statements, if any
 10. Upon clicking 'Save', "proceed to file" button gets enabled.
 11. Before filing, the taxpayer has an option to 'Preview Draft GSTR-9C PDF'. Upon satisfaction, click 'Proceed to file'.
 12. Once Ready to file option is displayed, select declaration checkbox and the name of the Authorised signatory. Then click "File GSTR-9C".
 13. After successful verification, Status changes as Filed and ARN gets generated.

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

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

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

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

Reconciliation statement

<i>Reference</i>	<i>Description</i>	<i>Table Number</i>
PT.I	Basic details	1,2,3A,3B,4
PT.II	Reconciliation of turnover declared in audited annual financial statement with turnover declared in Annual Return (GSTR-9)	5,6,7,8
PT.III	Reconciliation of tax paid	9,10,11
PT.IV	Reconciliation of Input tax credit (ITC)	12,13,14,15,16
PT.V	Recommendation on additional liability due to non-reconciliation	
	Late fee payable and paid	17

6.13 Form GSTR-10: Final Return

(a) Relevant Section: Section 45 of the Act and Rule 81 of the Rules

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

Cancellation by Proper officer on his own motion

Reasons

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

Cancellation based on Application of Registered Person

Reasons

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

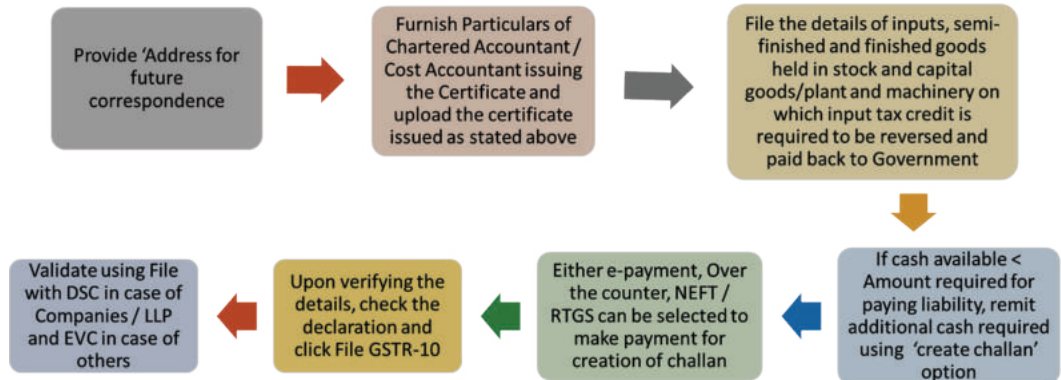
If registration has been cancelled in respect of a registered person who is required to furnish a return under sub-section (1) of section 39 GSTR-10 has to be filed.

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

(d) Procedural steps for filing

1. Every person who intends to apply for cancellation on his own shall use his valid login credentials, log into www.gst.gov.in
2. Navigate to Services --> Registration --> Application for cancellation of Registration
3. Fill all the fields of the application like address for future correspondence, then select reason for cancellation and date from which registration is to be cancelled.
4. Once all the details are filled, declaration should be made that the information provided in the return is true and correct.
5. Upon checking the declaration box, select the Authorised Signatory on whose behalf the cancellation of registration is sought.
6. Validate the form using "File with DSC" in case of Companies / Limited liability partnerships and "EVC" in the case of others.
7. Once the application is submitted, a reference number will be generated for future reference.
8. The Proper Officer shall act upon the application within 30 days from the date of receipt of application. The Proper Officer shall notify the registered person to pay arrears of any tax, interest, or penalty including the amount liable to be paid under Section 29(5) of the Act.
9. Once the process is complete and within the later of 3 months from the date of cancellation of registration or date of cancellation order, the final return in Form GSTR-10 shall be furnished.
10. The final return will be available to be paid for such persons whose registration has been cancelled or cancellation order has been issued under **Services > Returns > Final Return** command.
11. Such a return can be prepared either online or using excel based offline utility.
12. The details furnished in Table 8 of GSTR-10 (Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government) needs to be certified by a Practising Chartered Accountant or Cost Accountant.

13. In accordance with the latest advisory issued on the GSTN portal, effective from February 2026, if the last applicable Form GSTR-3B is filed after its due date, the interest for such delay will now be levied and collected through the Final Return, Form GSTR-10. Taxpayers must ensure this interest is paid within the Final Return to complete their formal exit from the GST regime.



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

(a) Relevant Section: Sections 25, 54 and Rule 82 of the Rules

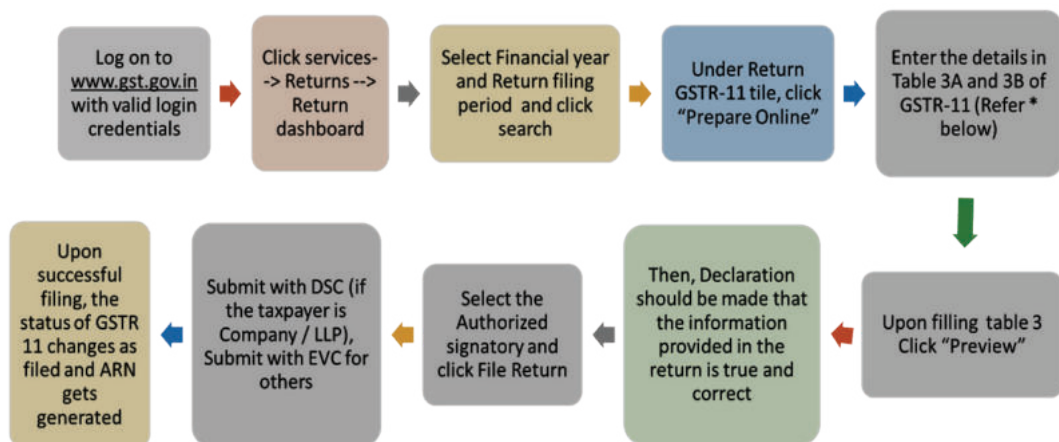
(b) Applicability: Every person who has been allotted a Unique Identity Number (UIN) as provided in Section 25(9) of the Act i.e.

- (a) any specialised agency of the United Nations Organisation or
- (b) any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947;
- (c) Consulate or Embassy of foreign countries; and
- (d) any other person or class of persons, as may be notified by the Commissioner,

shall file details of inward supplies of goods or services or both received during that quarter in Form GSTR-11.

(c) Due date: There is no due date for the filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time before the expiry of 2 years from the end of the relevant quarter in which supply was received. However, GSTR-11 is a mandatory prerequisite for claiming a GST refund (via Form GST RFD-10). As per Section 54(2), the refund claim must be filed before the expiry of 2 years from the last day of the quarter in which such supply was received. Consequently, the UIN holder must file Form GSTR-11 within this 2-year window to successfully generate and file their refund application.

(d) **Procedure for filing:** GSTR-11 can be filed either online or through offline excel based utility.



* **Table 3 of GSTR-11**

Table Reference	Description	Remarks
3A	Details of invoices received	Invoice details containing the following will have to be furnished: <ol style="list-style-type: none"> 1. Supplier GSTIN 2. Place of supply 3. Invoice number 4. Invoice date 5. Invoice value 6. Rate of tax 7. Taxable value 8. Taxes details (IGST, CGST, SGST, Cess) <i>Note:</i> In the supplier's GSTIN field, only GSTIN of the normal taxpayer or non-resident taxpayer is accepted.
3B	Details of credit/debit notes received	Debit note/credit note details containing the following will have to be furnished: <ol style="list-style-type: none"> 1. Supplier GSTIN 2. Place of supply 3. Debit /credit note number 4. Debit / credit note date

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Table Reference	Description	Remarks
		<p>5. Debit / credit note value against the applicable rate of tax</p> <p><i>Notes:</i></p> <p>(i) In the supplier's GSTIN field, only GSTIN of the normal taxpayer or non-resident taxpayer is accepted.</p> <p>(ii) Reference to original invoice details is not required to be furnished in the Portal.</p>

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

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

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

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

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

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S. No	Particulars	Electronic cash ledger	Electronic credit ledger	Electronic liability ledger
		<p>Form GST PMT-06.</p> <p>The above referred amounts can be deposited through any one of the following authorised means:</p> <ol style="list-style-type: none"> a. Internet banking b. National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Unified Payment Interface (UPI) or Immediate payment services (IMPS) c. Over the Counter payments for challans up to Rs 10,000 per challan per tax period (amount restriction not applicable for Government Departments, recovery by 	<ol style="list-style-type: none"> 2. In case of refund claimed being rejected, to that extent amount will be recredited in electronic credit ledger by Proper officer by an order made in Form GST PMT-03/03A. 3. ITC distributed by an Input Service Distributor (ISD). 4. ITC claimed on inputs held in stock/semi-finished/finished goods upon new registration or opting out of the composition scheme (via Form GST ITC-01). 	<ol style="list-style-type: none"> 1. As per the return furnished by the taxable person. 2. As determined by a proper officer.

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

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S. No	Particulars	Electronic cash ledger	Electronic credit ledger	Electronic liability ledger
		<p>electronic cash ledger will reflect cash receipts amount that has been deducted under Section 51.</p> <p>(ii) The supplier's electronic cash ledger will reflect cash receipts amount that has been collected by an electronic commerce operator under Section 52.</p>		
4	What are the allowed debits to the ledger (i.e., various utilisations allowed)	<ol style="list-style-type: none"> 1. Any payment towards tax, interest, penalty, fee or any other amount. 2. Any amount in electronic cash ledger can be claimed as a refund. Refund from cash ledger can only be claimed only 	<ol style="list-style-type: none"> 1. Discharge of liability of tax payable on outward supplies made. 2. Amount of unutilised input tax credit claimed as refund in accordance with Section 54 of the Act. 3. Following shall be added 	<p><u>a. Discharge of the following liabilities:</u></p> <ol style="list-style-type: none"> 1. Tax deducted at source under Section 51 of the Act by the deductor. 2. Tax collected at source under Section 52 of the Act by the supplier 3. Reverse charge on supply of

S. No	Particulars	Electronic cash ledger	Electronic credit ledger	Electronic liability ledger
		<p>when all the return related liabilities for that tax period have been discharged. In case of refund claimed being rejected, to that extent the amount will be recredited in the electronic cash ledger by the Proper officer by an order made in Form GST PMT-03.</p> <p>Note: Following amounts will have to be necessarily discharged through Electronic cash ledger, even if sufficient balance is available in the electronic credit ledger.</p> <p>→ Amount deducted under Section 51 of the Act by the deductor.</p> <p>→ Amount collected</p>	<p>to outward tax liability:-</p> <ul style="list-style-type: none"> • Payment of Ineligible ITC taken i.e., violation of section 17(5). • Payment for taxes for non-payment of invoice value to the supplier within 180 days i.e., violative of Section 16. <p>4. The electronic credit ledger cannot be used to pay:</p> <ul style="list-style-type: none"> • Tax payable under Reverse Charge Mechanism (RCM). • Interest, penalty, late fees. 	<p>goods under Sections 9(3) and 9(4) of the Act and Sections 5(3) and 5(4) of Integrated Goods and Services Tax Act, 2017.</p> <p>4. Amount payable under Section 10 of the Act.</p> <p>5. Interest, penalty, fee, or any other amount under the Act.</p> <p>6. Amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.</p>

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S. No	Particulars	Electronic cash ledger	Electronic credit ledger	Electronic liability ledger
		<p>under Section 52 of the Act by the electronic commerce operator.</p> <p>→ Amount payable on reverse charge basis under Section 9(3) and 9(4) of the Act or 5(3) and 5(4) of Integrated Goods and Services Tax Act, 2017.</p> <p>→ Amount payable under Section 10 of the Act.</p>		
5	What does the balance in the account signify	Amount available for future payment of tax, interest, penalty, fee, or any other amount in the future.	Amount available as input tax credit for payment of output tax in the future.	Amount of liability in the form of tax, interest, penalty, or others due to be discharged by the registered person.
6	Can the ledger be used by an unregistered person?	Yes – payment can be made by an unregistered person based on a temporary identification number generated on the common portal.	No	No

S. No	Particulars	Electronic cash ledger	Electronic credit ledger	Electronic liability ledger
7	Transfer of amount lying in one head to another	<ul style="list-style-type: none"> • If an amount is deposited in the wrong head (say, IGST instead of CGST), the registered person need not deposit the amount again in the correct head and claim refund of amount deposited in the wrong head. Instead transfer of an amount from one account head to another has been made possible by filing Form GST PMT-09. Transfer within account heads (minor heads) is also possible. • Furthermore, PMT-09 can now be used to transfer CGST and IGST cash balances 	<ul style="list-style-type: none"> • Unlike the cash ledger (PMT-09), you cannot arbitrarily transfer credit from one major head to another. • Transfer of unutilized credit from one registration to another under the same PAN is permitted in cases of business transfer, merger, or demerger by filing Form GST ITC-02. 	

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S. No	Particulars	Electronic cash ledger	Electronic credit ledger	Electronic liability ledger
		<p>between different registrations (GSTINs) under the exact same PAN (Distinct Persons). Provided that no such transfer in this case shall be allowed if the said registered person has any unpaid liability in his electronic liability register.</p>		
8	Action in case of discrepancies	<p>Amount debited in the bank account, but Challan identification number not generated – Registered person to represent electronically in Form GST PMT-07 through Common portal to Bank or electronic gateway through which deposit was initiated.</p>	<p>In case of discrepancy in electronic credit ledger, communicate to the officer exercising jurisdiction in Form GST PMT-04.</p>	<p>In case of discrepancy in electronic liability ledger, communicate to the officer exercising jurisdiction in Form GST PMT-04.</p>

7.1 The content of the forms is summarized below:

DR.	Electronic Credit Ledger (FORM GST PMT - 02)	CR.
(a) The payment of tax.		(a) Claim of input tax credit by filing FORM GSTR 3B as prescribed in section 39.
(b) Refund of accumulated ITC, under section 54, filed in FORM GST RFD 01		(b) Refund claim rejected and re-credit through FORM GST PMT 03
		(c) Refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger.

DR.	Electronic Cash Ledger (FORM GST PMT - 05)	CR.
(a) The payment of tax, interest, penalty, fee or any other amount		(a) Deposit, of tax, interest, penalty, fee or any other amount, through a challan in FORM GST PMT-06
(b) Refund of any amount from the electronic cash ledger in FORM GST RFD 01		(b) Amount deducted under section 51
		(c) Amount collected under section 52
		(d) Refund claim rejected and re-credit through FORM GST PMT 03

DR.	Electronic Liability Register (FORM GST PMT - 01)	CR.
(a) Tax, interest, late fee or any other amount payable reported as payable in the return furnished by the said taxable person.		(a) Payment debited in E – Cash / E – Credit Ledger
(b) Tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said taxable person.		(b) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court.
(c) Tax and interest payable as a result of mismatch under section 42 / section 43.		(c). The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order.
(d) Tax, interest, late fee or any other amount payable reported as payable in the Form GST DRC 03 furnished by the said taxable person.		

7.2 Terms and Limitations in the Law on the Use of ITC in the Credit Ledger:

7.2.1. CONDITIONS FOR USE OF AMOUNT AVAILABLE IN ELECTRONIC CREDIT LEDGER (E-credit ledger):

Rule 86A of the CGST Rules, 2017, empowers tax authorities to temporarily restrict the use of ITC available in a taxpayer's E-credit ledger if there is reason to believe that the credit has been fraudulently availed or is ineligible. In other words, the proper officer has gathered information or possesses tangible 'reasons to believe' (based on material evidence, not mere suspicion or intuition) that the credit in question was either obtained through deceptive practices or simply doesn't meet the eligibility criteria for being claimed. The above said provision is a critical tool for GST authorities to combat tax evasion and fraudulent ITC claims, which can significantly erode government revenue. By allowing temporary restrictions on ITC, the rule enables authorities to investigate suspicious transactions without immediately penalizing taxpayers.

Besides the above, this provision is designed to prevent misuse of ITC, safeguard government revenue, and ensure compliance with GST laws. The restriction can be imposed by the Commissioner or an officer authorized by the Commissioner, provided they hold a rank of Assistant Commissioner or higher. The reasons for imposing such restrictions must be documented in writing, ensuring transparency and accountability.

7.2.2. CIRCUMSTANCES FOR RESTRICTING ITC:

The rule outlines specific scenarios where the *ITC can be blocked* from being used to settle tax liabilities (under Section 49 of the CGST Act) or to claim refunds of unutilized credit. These scenarios are as follows:

a. ITC Availed Against Fraudulent or Invalid Documents:

The ITC claimed is based on tax invoices, debit notes, or other documents prescribed under Rule 36 of the CGST Rules, but these documents are found to be fraudulent or invalid in the following ways:

Non-Existent or Inactive Supplier: The supplier issuing the document is found to be non-existent or not conducting business from the registered place of business.

For example, if a supplier is registered but operates as a "shell" or fake entity, any ITC claimed against their invoices may be deemed fraudulent.

No Actual Supply: The ITC is claimed without the actual receipt of goods or services (or both). This could occur in cases where invoices are issued without any underlying transaction, often referred to as "fake invoicing."

b. Non-Payment of Tax by Supplier:

The ITC is claimed based on a tax invoice, debit note, or other valid document, but the tax charged on the supply (as reflected in the document) has not been paid to the

government by the supplier. This ensures that ITC is not availed when the corresponding tax liability remains unpaid, preventing revenue leakage.

c. Non-Existent or Inactive Recipient:

The registered person claiming the ITC is found to be non-existent or not conducting business from the place for which GST registration was obtained. This provision targets cases where taxpayers register fictitious entities to claim ITC fraudulently.

d. Lack of Valid Supporting Documents:

The taxpayer claiming ITC does not possess the required tax invoice, debit note, or other documents prescribed under Rule 36. Without proper documentation, the ITC claim is considered ineligible, as Rule 36 mandates specific records to substantiate ITC claims.

7.2.3. MECHANISM OF RESTRICTION:

When any of the above conditions are met, the authorized officer may block an amount equivalent to the suspected ITC in the electronic credit ledger. This restriction prevents the taxpayer from:

Using the blocked ITC to discharge tax liabilities (e.g., paying output tax under Section 49), or claiming a refund of any unutilized ITC.

The restriction is not a permanent disallowance but a temporary measure to investigate and verify the legitimacy of the ITC claim.

7.2.4. LIFTING OF RESTRICTION:

The restriction on the electronic credit ledger is not indefinite. It can be lifted under the following circumstances:

Satisfaction of the Officer: If the authorized officer is satisfied, after investigation or submission of evidence by the taxpayer, that the conditions for disallowing the ITC no longer exist (e.g., the supplier pays the tax, or the taxpayer provides valid documents), the officer may allow the debit of the previously blocked ITC.

Automatic Expiry: The restriction automatically expires after one year from the date it was imposed, unless further action is taken by the authorities. This time limit ensures that restrictions are not prolonged unnecessarily, providing relief to genuine taxpayers.

The rule underscores the importance of due diligence from the taxpayer's side, such as verifying the GST registration status of suppliers and ensuring that taxes are paid by suppliers. Non-compliance or association with fraudulent entities can lead to temporary cash flow issues, as blocked ITC cannot be used to offset tax liabilities or claim refunds.

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Starting January 1, 2021, the Central Government implemented Rule 86B within the CGST Rules, 2017. This rule aims to control how businesses use their Input Tax Credit (ITC) by requiring them to pay a portion of their GST liability in cash. Specifically, if a business's taxable sales in a single tax period (excluding exempt and zero-rated supplies) exceed ₹50 lakhs, they must settle at least 1% of their total GST liability using cash, rather than solely relying on ITC.

Example:

M/s. XYZ Pvt. Ltd. has a total outward tax liability of Rs. 9,45,000 for a month (excluding any RCM liability), which by the mean of supplying the service which is subject to tax @ 18%. The above referred outward tax liability includes the supply value of Rs. 1,75,000.00 made under IGST payment to M/s. JJ Enterprises an SEZ unit for authorised operation. The accountant of the company is of the view since they have enough credit balance there is no need for cash pay-out.

Analysis:

Computation of monthly turnover as per Rule 86B

<i>Particulars</i>	<i>Computation</i>	<i>Turnover (in Rs.)</i>	<i>Taxes (in Rs.)</i>
Total Turnover	Rs. 9,45,000 / 0.18	52,50,000	9,45,000
Less: Zero-rated Turnover (SEZ Supply)	(Given)	(1,75,000)	(31,500)
Less: Exempt supply		-	-
TAXABLE TURNOVER AS PER RULE 86B		50,75,000	9,13,500

Since M/s. XYZ Pvt. Ltd.'s taxable turnover has exceeded Rs. 50 lakhs, the company is subject to the Input Tax Credit (ITC) restriction under Rule 86B. This means M/s. XYZ Pvt. Ltd. must pay Rs. 9,135 (1% of Rs. 9,13,500) using their electronic cash ledger.

7.2.5. EXCLUSION FROM THE ABOVE RESTRICTIONS:

The above restriction shall not be complied by the following:

- The said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or
- the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or

- the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or
- the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, up to the said month in the current financial year; or
- the registered person is –
 - Government Department; or
 - a Public Sector Undertaking; or
 - a local authority; or
 - a statutory body:Provided further that the Commissioner or an officer authorised by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.

Example:

Assume from the previous example that the accountant with out consulting the professional paid the tax by utilising credit. Subsequent to which the proper office issues a communication and asked to comply with rule 86B and pay 1% in cash along with interest using Form GST DRC 03. In given scenario, what is the remedy available with the accountant.

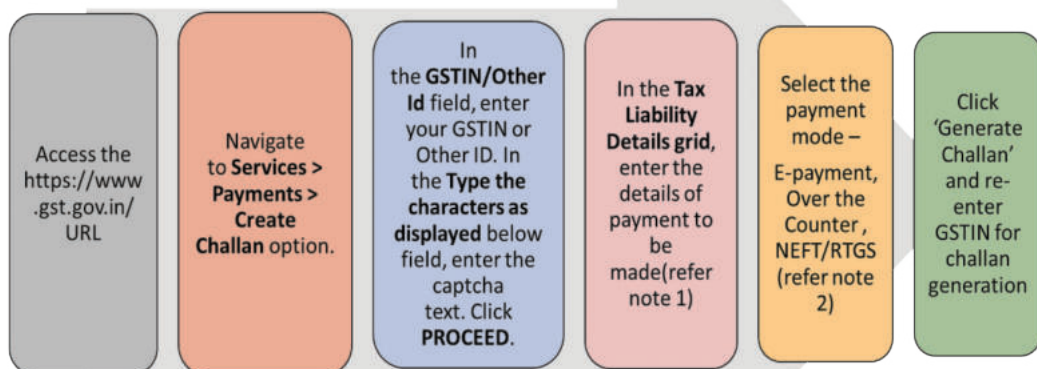
Analysis:

Statutory Relief: As per the proviso to Rule 86B, the Commissioner (or an authorized officer) has the power to remove this restriction after conducting necessary verifications and applying safeguards. The company can represent their case to the jurisdictional Commissioner seeking a waiver of this restriction.

Compliance & Refund: If the waiver is not granted, the registered person needs to regularize the default by paying 1% of the tax liability using the electronic cash ledger through Form GST DRC-03 (along with applicable interest for delayed cash payment). Subsequently, they can file a refund application to claim back the equivalent ITC that was wrongly utilized.

8. Generation of Challan

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



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

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

9. Order of Utilisation of Credit

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

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

Mandatory IGST Credit Exhaustion: In accordance with Section 49A, the IGST credit must be completely exhausted before any CGST or SGST/UTGST credit can be utilized. IGST credit shall first be applied to IGST liability, and the remaining balance may be applied to CGST or SGST/UTGST liabilities in any order.

CGST and SGST Utilisation: CGST credit must first be applied to CGST liability. Similarly, SGST credit must first be applied to SGST liability.

Cross-Utilisation for IGST (January 2026 Update): Per the latest GSTN advisory, once IGST ITC is exhausted, any remaining IGST liability can be offset using CGST and SGST ITC in any sequence. However, as per the proviso to Section 49, SGST credit can only be utilized for IGST payment after the CGST credit has been fully exhausted.

Prohibited Set-off: Utilization of CGST credit against SGST liability, or vice-versa, remains strictly prohibited.

Note: Enhanced Flexibility in ITC Utilization (January 2026)

Taxpayers should note a significant technical enhancement effective from the February 2026 tax period. Following the full exhaustion of the Integrated Tax (IGST) credit pool, the Table 6.1 on GST Portal now supports the flexible sequencing of Central Tax (CGST) and State Tax (SGST) credits to offset any remaining IGST liability. This system-level update facilitates better cash flow management by allowing taxpayers to utilize available electronic credit ledger balances in any sequence, further aligning the portal's functionality with the compliance needs of the industry.

EXAMPLE: 01

Mr. SK, a GST registered individual, has following tax liabilities and Input Tax Credit (ITC) for a specific tax period. He needs clarity on the precise order and method of utilizing this ITC to offset his tax liabilities. His accountant, however, suggests a specific sequence: **first, settle the IGST liability using IGST ITC, and then exclusively use any remaining IGST ITC to settle CGST liability.**

The concern with this approach is that it might lead to a situation where Mr. SK has to pay SGST in cash, while also accumulating unused CGST ITC. Mr. SK wants to know if this method proposed by his accountant is indeed the correct and most beneficial way to set off his taxes.

TAX HEAD	LIABILITY	ITC
IGST	50,000.00	80,000.00
CGST	30,000.00	15,000.00
SGST	30,000.00	15,000.00
CESS	-	-

SOLUTION:

The accountant's view, while partially correct in prioritizing IGST ITC for IGST liability, overlooks a crucial flexibility provided by GST law, specifically Rule 88A of the CGST Rules, 2017 read with *Circular No. 98/17/2019 - GST*. This rule was introduced to address the very issue of working capital blockage that Mr. SK's accountant's method might create.

Once all the IGST ITC has been completely utilized (first against IGST, balance credit in IGST can be used for paying CGST and SGST/ UTGST liabilities ***in any order***). Accordingly, the calculation is as follows:

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TAX HEAD	LIABILITY	AS PER ACCOUNTANT				OPTIMAL UTILISATION			
		UTILISATION OF ITC			CASH PAYOUT	UTILISATION OF ITC			CASH PAYOUT
		CGST	SGST	IGST		CGST	SGST	IGST	
IGST	50,000	-	-	50,000	-	-	-	50,000	-
CGST	30,000	-		30,000	-	15,000		15,000	-
SGST	30,000		15,000	-	15,000		15,000	15,000	-

Status of the ITC after utilisation is as follows:

TAX HEAD	ITC	UTILISATION		BALANCE	
		ACCOUNTANT	OPTIMAL	ACCOUNTANT	OPTIMAL
IGST	80,000	80,000	80,000	-	-
CGST	15,000	-	15,000	15,000	-
SGST	15,000	15,000	15,000	-	-
CESS	-	-	-	-	-

The accountant's method of setting off the balance IGST ITC only against CGST liability is not the most accurate or beneficial method under current GST law (specifically Rule 88A). While it adheres to the "IGST first" principle for IGST liability, it ignores the critical flexibility in how the remaining IGST ITC can be used.

EXAMPLE: 02

Mr. KS, a GST-registered individual, is facing a common challenge: efficiently managing his following tax liabilities against his available Input Tax Credit (ITC) for a particular tax period.

TAX HEAD	LIABILITY	ITC
IGST	80,000.00	50,000.00
CGST	15,000.00	40,000.00
SGST	15,000.00	40,000.00
CESS	-	-

He needs to understand the most effective and legally compliant way to use his ITC to offset his tax obligations. His accountant has suggested a specific method for utilizing ITC. The proposed sequence is:

- Settle IGST liability: First, use the IGST ITC to fully offset any Integrated Goods and Services Tax (IGST) liability.

- Balance IGST liability: If there's still a remaining IGST liability after exhausting the IGST ITC, the accountant advises using CGST ITC next, and then SGST ITC if further balance is required.

Mr. KS is concerned about this approach. He fears it might lead to a scenario where he ends up paying Central Goods and Services Tax (CGST) in cash in the future, even while accumulating unused State Goods and Services Tax (SGST) ITC. This situation would mean blocking his working capital unnecessarily by paying cash when he has eligible credits available.

Mr. KS's primary question is whether his accountant's recommended method is indeed the correct and most beneficial way to set off his taxes, considering the legal provisions of GST and optimizing his cash flow.

SOLUTION:

The proposed solution by the accountant is partially correct as per the existing understanding of the tax set-off hierarchy; however, it must be updated to reflect the recent technical enhancements. In accordance with Sections 49A and 49B and Rule 88A, while the IGST credit must be mandatorily exhausted first, the remaining liability can be offset using CGST and SGST credits in any order. Crucially, as per the GSTN Advisory issued in January 2026 (effective from February 2026 period), Table 6.1 of Form GSTR-3B on portal now supports Suggestive Cross-Utilization, allowing taxpayers to pay IGST liability using CGST and SGST ITC in any sequence. Consequently, Mr. KS can optimize his cash flow by splitting the remaining IGST liability between his CGST and SGST credits, thereby maintaining balanced ledger positions and preventing the unnecessary blocking of working capital that would occur under the accountant's "CGST-first" approach.

10. Interest on Delayed Payment of Tax

Section 50 of the Central Goods and Services Tax Act, 2017, governs the levy of interest on delayed payment of tax or wrongful utilization of Input Tax Credit. Rule 88B of the Central Goods and Services Tax Rules, 2017, introduced with retrospective effect from 01.07.2017 via *Notification No. 14/2022 – C.T. dated 05.07.2022*, prescribes the method for calculating such interest. Additionally, *Circular No. 192/04/2023 - GST*, issued by the CBIC on 17.07.2023, provides clarity on the calculation of interest, particularly for cases involving wrongly availed ITC.

A. INTEREST PAYABLE FOR BELATED PAYMENT OF OUTWARD TAX LIABILITY:

If a taxpayer fails to pay the tax or any part thereof within the prescribed time, they are liable to pay interest at a rate of 18% per annum on the unpaid tax amount. A proviso, inserted via the Finance Act, 2021 (effective from July 1, 2017), clarifies that interest is applicable only on the portion of tax paid by debiting the Electronic Cash Ledger, not on

the entire tax liability, unless the return is filed after the initiation of proceedings under Section 73 or Section 74 or Section 74A.

Further, Rule 88B provided the following method for calculation of interest:

- When a taxpayer files a return (i.e. Form GSTR-3B) after the due date under Section 39, interest is calculated at 18% per annum on the tax paid through the electronic cash ledger for the period of delay. However, CBIC vide *Notification No. 12/2024-CT dated 10.07.2024* provided that if the electronic cash ledger had sufficient balance on the due date but the amount was debited later, no interest is charged on that amount, provided it remained in the ECL until debited.
- In any other situations, interest is levied at 18% per annum on the total unpaid tax amount from the due date until the date of payment.

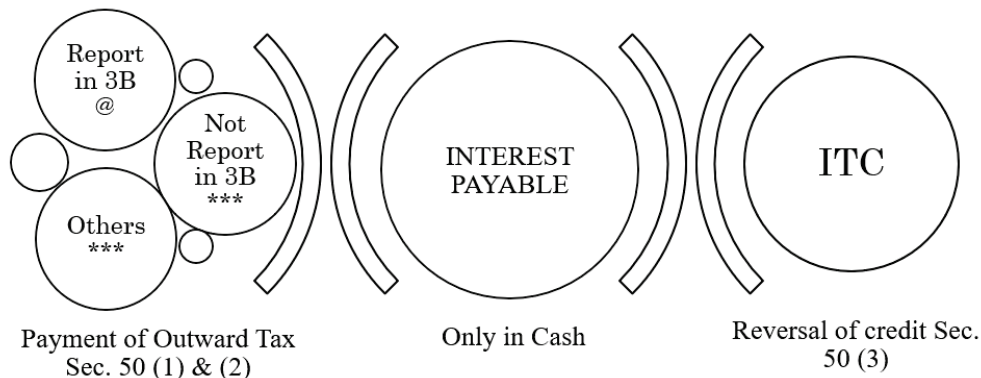
B. INTEREST PAYABLE FOR ON WRONGLY AVAILED AND UTILIZED ITC

If a taxpayer wrongly avails and utilizes Input Tax Credit, they must pay interest at a rate not exceeding 24% per annum (as may be notified) on the amount wrongly utilized. The interest period begins from the date of utilization until the date of reversal or payment of the tax. *Notification No. 13/2017 C.T. dated 28.06.2017* read with section 50(3) provided that the rate of interest for the above subject should be 24%. However, due to the non-operationalization of the return matching ecosystem initially proposed for the filing of Form GSTR-1, Form GSTR-2, and Form GSTR-3, the notification was amended retrospectively, with effect from the 01.07.2017, so as to notify rate of interest under subsection (3) of section 50 of the CGST Act as 18%.

Interest charged on ITC that is wrongly availed and utilized. ITC is considered "utilized" when the balance in the Electronic Credit Ledger falls below the amount of wrongly availed ITC. The interest is calculated on the extent to which the Electronic Credit Ledger balance falls below the wrongly availed ITC, from the date of utilization until the date of reversal or payment.

CBIC issued *Circular No. 192/04/2023-GST on 17.07.2023*, to address a situation whether interest is chargeable under Section 50(3) when the IGST credit balance in the electronic credit ledger falls below the wrongly availed amount, but the total credit balance (IGST, CGST, and SGST combined) remains sufficient to cover the wrongly availed ITC. The clarification is reproduced below:

S. No.	Issue	Clarification
1	<p><i>In the cases of wrong availment of IGST credit by a registered person and reversal thereof, for the calculation of interest under rule 88B of CGST Rules, whether the balance of input tax credit available in electronic credit ledger under the head of IGST only needs to be considered or total input tax credit available in electronic credit ledger, under the heads of IGST, CGST and SGST taken together, has to be considered.</i></p>	<p><i>Since the amount of input tax credit available in electronic credit ledger, under any of the heads of IGST, CGST or SGST, can be utilized for payment of liability of IGST, it is the total input tax credit available in electronic credit ledger, under the heads of IGST, CGST and SGST taken together, that has to be considered for calculation of interest under rule 88B of CGST Rules and for determining as to whether the balance in the electronic credit ledger has fallen below the amount of wrongly availed input tax credit of IGST, and to what extent the balance in electronic credit ledger has fallen below the said amount of wrongly availed credit.</i></p> <p><i>Thus, in the cases where IGST credit has been wrongly availed and subsequently reversed on a certain date, there will not be any interest liability under sub-section (3) of section 50 of CGST Act if, during the time period starting from such availment and up to such reversal, the balance of input tax credit (ITC) in the electronic credit ledger, under the heads of IGST, CGST and SGST taken together, has never fallen below the amount of such wrongly availed ITC, even if available balance of IGST credit in electronic credit ledger individually falls below the amount of such wrongly availed IGST credit. However, when the balance of ITC, under the heads of IGST, CGST and SGST of electronic credit ledger taken together, falls below such wrongly availed amount of IGST credit, then it will amount to the utilization of such wrongly availed IGST credit and the extent of utilization will be the extent to which the total balance in electronic credit ledger under heads of IGST, CGST and SGST taken together falls below such amount of wrongly availed IGST credit, and will attract interest as per sub-section (3) of section 50 of CGST Act, read with section 20 of Integrated Goods and Services Tax Act, 2017 and sub-rule (3) of rule 88B of CGST Rules.</i></p>



Interest is payable:

@ - on portion of tax paid through the Electronic Cash Ledger.

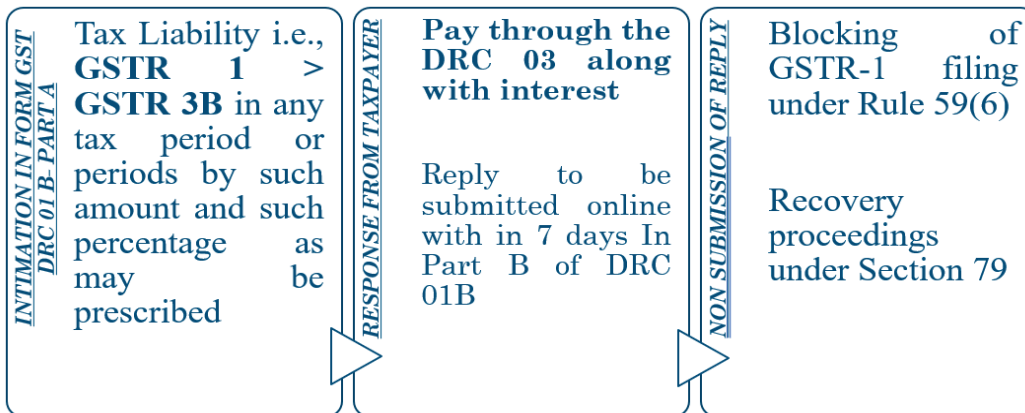
*** - Interest is payable on total tax pay-out

11. Manner of Dealing with Discrepancies in GST Filings

Rule 88C and Rule 88D has been introduced in the Central Goods and Services Tax Rules, 2017 to address discrepancies in GST filings. Rule 88C governs mismatches between the tax liability reported in GSTR-1 (or Invoice Furnishing Facility, IFF) and GSTR-3B. On the other hand, Rule 88D addresses discrepancies between the Input Tax Credit (ITC) claimed in GSTR-3B and the ITC available in the auto-generated GSTR-2B.

CBIC had provided with a system-based mechanism to notify taxpayers of discrepancies and ensure compliance without immediate intervention by tax officers. The process mentioned in the above given rules are explained below:

Rule 88C (Notification No. 26/2022 – C.T. dated 26.12.2022)

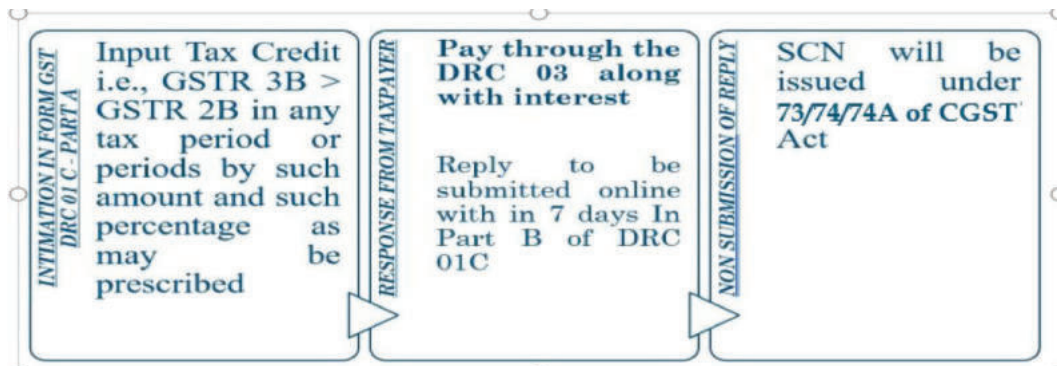


- If the tax payable as per Form GSTR-1/IFF exceeds the tax payable as per Form GSTR-3B for a tax period by an amount and percentage recommended by the GST

Council, the taxpayer is notified. The intimation is issued electronically via Part A of FORM GST DRC-01B on the GST portal, with a copy sent to the taxpayer's registered email address.

- Within 7 days of receiving the intimation, the taxpayer must:
 - **Option A:** Pay the differential tax liability (fully or partially) along with interest under Section 50 of the CGST Act through FORM GST DRC-03 and provide details in Part B of FORM GST DRC-01B.
 - **Option B:** Submit an explanation for the discrepancy in Part B of FORM GST DRC-01B on the GST portal. The list of common reasons for difference is as follows:
 - Excess Liability paid in earlier tax periods
 - Transactions of earlier tax period which was not declared in the said tax period but in respect of which tax has already been paid
 - Incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)
 - Mistake in reporting of advances received and adjusted against invoices
- If the taxpayer fails to pay the differential amount or provide a satisfactory explanation within 7 days, and the proper officer finds the response unacceptable, recovery proceedings may be initiated under Section 79 of the CGST Act. Additionally, under Rule 59(6)(d), the taxpayer may be blocked from filing GSTR-1/IFF for the subsequent tax period until the discrepancy is resolved.

Rule 88D (Notification No. 38/2023 – C.T. dated 04.08.2023)



- If the ITC claimed in GSTR-3B exceeds the ITC available in GSTR-2B for a tax period by an amount and percentage recommended by the GST Council, the taxpayer is notified. The intimation is issued via Part A of FORM GST DRC-01C on the GST portal, with a copy sent to the taxpayer's registered email.

- Within 7 days of receiving the intimation, the taxpayer must:
 - Option A: Pay the excess ITC claimed (fully or partially) along with interest under Section 50 through FORM GST DRC-03 and provide details in Part B of FORM GST DRC-01C.
 - Option B: Submit a reply in Part B of FORM GST DRC-01C explaining the reasons for the discrepancy, supported by documentary evidence if applicable. Valid reasons for discrepancies may include:
 - ITC on imports or inward supplies from SEZ not appearing in GSTR-2B.
 - Re-crediting of ITC reversed in earlier periods (e.g., under Rule 37 or 37A).
 - Amendments to GSTR-3B for correcting errors (e.g., typographical errors or wrong tax rates).
- If the taxpayer fails to pay the excess ITC or provide a satisfactory explanation within 7 days, and the proper officer finds the response inadequate, the following may occur:
 - The taxpayer may be blocked from filing GSTR-1/IFF for the subsequent tax period under Rule 59(6)(e).
 - The excess ITC may trigger demand and recovery proceedings under Sections 73 or 74 or 74A of the CGST Act, involving a formal demand notice and adjudication.

12. Conclusion

Navigating the GST landscape requires far more than a theoretical understanding of the law; it demands meticulous attention to procedural compliance. The machinery of GST returns and payments has transitioned into an era of strict, data-driven enforcement. With the advent of automated scrutiny—such as the system-generated intimations for mismatches under Rules 88C and 88D—the margin for error in filing returns and discharging tax liabilities has significantly narrowed. The rigid framework governing the Electronic Liability, Credit, and Cash Ledgers ensures transparency but heavily penalizes negligence. Moving forward, maintaining robust reconciliation practices and adhering strictly to statutory timelines will be the absolute cornerstone of seamless GST compliance and the primary shield against unnecessary litigation.

ANNEXURE 1

Form GSTR 3B - Notifications

→ 22/2018 C.T. dated 14.05.2018

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

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

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

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

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

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

		day of September, 2020
	Jun-20	→ furnished on or before the 23 rd day of September, 2020
	Jul-20	→ furnished on or before the 27 th day of September, 2020
Class of registered persons having	Tax period	Condition for Filing Form GSTR 3B -
- an aggregate turnover < Rs. 5 crores in the PFY in CATEGORY B STATES	Feb-20	→ furnished on or before the 30 th day of June, 2020
	Mar-20	→ furnished on or before the 5 th day of July, 2020
	Apr-20	→ furnished on or before the 9 th day of July, 2020
	May-20	→ furnished on or before the 15 th day of September, 2020
	Jun-20	→ furnished on or before the 25 th day of September, 2020
	Jul-20	→ furnished on or before the 29 th day of September, 2020

- (e) prescribes maximum late fee payable for delayed filing of FORM GSTR-3B the class of registered persons mentioned above, who fail to furnish the returns for the tax period with in the time mentioned in the corresponding entry but furnishes the said return till the 30th day of September, 2020:
- Nil Return - Rs. Nil
 - others - Rs. 500 per return (CGST - Rs. 250 & SGST - 250)
- (f) prescribes maximum late fee payable for delayed filing of FORM GSTR-3B for the months/quarter of Jul 2017 to Jan 2020 and furnishing the same between the period from 01st day of July, 2020 to 30th day of September, 2020
- Nil Return - Rs. Nil
 - others - Rs. 500 per return (CGST - Rs. 250 & SGST - 250)
- (g) waives late fee payable for delayed filing of FORM GSTR-3B for the tax period and the class of registered persons as given below: *(Notification No. 19/2021-Central Tax, dated 01-06-2021)*

Class of registered persons having	Tax period	Condition for Filing Form GSTR 3B -
- an aggregate turnover > Rs. 5 crores in the PFY	Mar 2021 to May 2021	Fifteen days from the due date of furnishing return
- an aggregate turnover < Rs. 5 crores in the PFY in CATEGORY A (or) B STATES	Mar-21	<i>Sixty days from the due date of furnishing return</i>
	Apr-21	<i>Forty-five days from the due date of furnishing return</i>
	May-21	<i>Thirty days from the due date of furnishing return</i>
- an aggregate turnover < Rs. 5 crores in the PFY and opted for QRMP	Jan 2021 - Mar 2021	<i>Sixty days from the due date of furnishing return.</i>

- (h) prescribes maximum late fee payable for delayed filing of FORM GSTR-3B for the months/quarter of Jul 2017 to Apr 2021 and furnishing the same between the period from 01st day of June, 2021 to 31st day of August, 2021
- Nil Return - Rs. 500 per return (CGST - Rs. 250 & SGST – Rs. 250)
- others - Rs. 1000 per return (CGST - Rs. 500 & SGST – Rs. 500)
- (i) prescribe maximum late fee payable for delayed filing of FORM GSTR-3B from June 2021 onwards for the class of registered persons as given below:
- Nil Return - Rs. 500 per return (CGST - Rs. 250 & SGST – Rs. 250)
- Others :
- ☼ AGT up to 1.5 Cr. - Rs. 2000 (CGST - Rs. 1000 & SGST – Rs. 1000)
 - ☼ AGT up to 5 Cr. but below 1.5 Cr. - Rs. 5000 (CGST - Rs. 2500 & SGST – Rs. 2500)
 - ☼ AGT above 5 Cr. - Rs. 10000 (CGST - Rs. 5000 & SGST – Rs. 5000)

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

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

Form GSTR 1 - Notifications

→ 04/2018 C.T Dated 23.01.2018

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

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

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

- (e) waive late fee payable for delayed filing of FORM GSTR-1 for the months of March 2020 to May,2020 or the quarter ending 31st March, 2020 by the due date but furnishes the said return on or before 30th June, 2020 *(Notification No.33/2020-Central Tax dated 03.04.2020)*
- (f) prescribe maximum late fee payable for delayed filing of FORM GSTR-1 from June 2021 onwards for the class of registered persons as given below: *(Notification No.20/2021-Central Tax dated 01.06.2021 w.e.f. 01.06.2021)*

→ Nil Return - Rs. 500 per return (CGST - Rs. 250 & SGST - 250)

→ Others :

☀ Aggregate Turnover upto 1.5 Cr. - Rs. 2000 (CGST - Rs. 1000 & SGST - 1000)

☀ Aggregate Turnover upto 5 Cr. but more than 1.5 Cr. - Rs. 5000 (CGST - Rs. 2500 & SGST - 2500)

☀ Aggregate Turnover above 5 Cr. - Rs. 10000 (CGST - Rs. 5000 & SGST - 5000)

→ **41/2019 C.T Dated 31.08.2019**

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

- (a) the registered persons whose principal place of business is in the specified states having Aggregate Turnover > 1.5 Cr in the PFY or CFY, who have furnished details of outward supplies in FORM GSTR-1 of the CGST Tax Rules, 2017 for the month July, 2019 on or before 20th September 2019.
- (b) the registered persons whose principal place of business is in the state of Jammu & Kashmir who have furnished return in FORM GSTR-1 of the CGST Tax Rules, 2017, for the month of July,2019, on or before 11th October,2019.
- (c) the Input Service Distributors whose principal place of business is in the specified states or in the state of Jammu & Kashmir who have furnished return in FORM GSTR-6 of the CGST Tax Rules, 2017, for the month of July,2019, on or before 20th September,2019

List of specified States as follows:

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

Form GSTR 4 – Notification

73/2017 C.T. Dated 29.12.2017

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

- (a) Nil Return - Rs. 20 per day of delay (CGST - Rs. 10 & SGST - 10)
- (b) others - Rs. 50 per day of delay (CGST - Rs. 25 & SGST - 25)
- (d) prescribe maximum late fee payable for delayed filing of FORM GSTR-4 from July, 2017 to March, 2020 but furnishes the details of said return between 22nd day of September, 2020 to 31st day of October, 2020: (*Notification No. 67/2020-Central Tax, dated 21-09-2020*)
 - Nil Return - NIL
 - others - Rs.500 (CGST - Rs.250 & SGST - Rs.250)
- (e) waive late fee payable for delayed filing of FORM GSTR-4 for FY 2019-20 from the 1st day of November, 2020 till the 31st day of December, 2020 for the registered person whose principal place of business is in Union Territory of Ladakh. (*Notification No, 93/2020-Central Tax, dated 22-12-2020*)
- (f) prescribe maximum late fee payable for delayed filing of FORM GSTR-4 from Financial Year 2021-22 onwards: (*Notification No. 21/2021-Central Tax, dated 01-06-2021*)
 - Nil Return - Rs.500 (CGST - Rs.250 & SGST - Rs.250)
 - others - Rs.2000 (CGST - Rs.1000 & SGST - Rs.1000)
- (g) waive late fee payable for delayed filing of FORM GSTR-4 for FY 2021-22 from the 1st day of May,2022 till the 28th day of July,2022. (*Notification No. 07/2022-Central Tax, dated 26-05-2022*)

Form GSTR 5A & 5 – Notification

→06/2018 Integrated Tax Dated 23.01.2018

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

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

→05/2018 C.T. Dated 23.01.2018

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

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

Form GSTR 6 – Notification

→**07/2018 C.T. Dated 23.01.2018**

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

Form GSTR 7 - Notification

→**22/2021 C.T. Dated 01.06.2021**

Seeks to waive and limit the maximum late fee payable for delayed filing of return in FORM GSTR-7 from June, 2021 onwards is Rs. 50 per day of delay (CGST - Rs. 25 & SGST - Rs.25) up to a maximum of Rs. 2,000 per return (CGST - Rs. 1000 & SGST - Rs. 1000), and the late fee payable in excess of this amount is waived off.

Form GSTR 10 - Notification

→**68/2020 C.T. Dated 21.09.2020**

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

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