

## GST Returns - One Stop Solution

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FORM	New Rule effective w.e.f. 01.01.2021	Rule effective till 31.12.2020	Sec	Description	Detailed Description	Period within which return is to be furnished	Period prescribed in Section / Rule	Ref. Notification No.
GSTR – 01	59(1)	59(1)	37	Details of outward supplies of goods or services ( <i>Monthly Details</i> )	<b>Details</b> of outward supplies of goods or services by every Registered Person, other than an ISD, NRTP and person <b>paying tax</b> under provision of sec. 10, Sec. 51 or 52 and person referred to in Sec. 14 of IGST Act. ( <i>Also refer Rule 67A</i> )	Till the 11th day of the month succeeding such tax period except those class of R.P. covered under proviso to sub-section (1) of Sec. 39	Notification u/s 37(1)	10/2017-Ct dt. 28-06-2017 70/2017-CT dt. 21-12-2017 83/2020-CT dt. 10.11.2020
GSTR – 01	59(1)	59(1)	37 r.w. 39(1)	Details of outward supplies of goods or services ( <i>Quarterly Details</i> )	<b>Details</b> of outward supplies of goods or services by Registered Person required to furnish return for every quarter under proviso to Sec. 39(1). ( <i>Also refer Rule 67A</i> )	Till 13th day of the month exceeding such tax period for those class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of Sec. 39	Notification u/s 37(1)	10/2017-Ct dt. 28-06-2017 70/2017-CT dt. 21-12-2017 83/2020-CT dt. 10.11.2020 84/2020-CT dt. 10.11.2020
IFF (Invoice Furnishing Facility)	59(2), 59(3), 59(4), 59(5)	N.A.	37 r.w. 39(1)	Registered Person required to furnish return for every quarter under proviso to Sec. 39(1)	<b>Details</b> of outward supplies of goods or services for the 1st and 2nd months of a quarter, up to a cumulative value of Rs. 50 Lakhs in each of the months	from 1st day of the month succeeding such month till the 13th day of the said month. ( <i>Then no need to further furnish these details in the GSTR-1 quarterly</i> )	Rule	82/2020-CT dt. 10.11.2020
GSTR - 01A	N.A.	59(4)	37	Details of auto drafted supplies {from GSTR-2, GSTR-4 or GSTR-6}	Auto Drafted	N.A.	N.A.	10/2017-CT dt. 28-06-2017 45/2017-CT dt. 13-10-2017
GSTR – 02	N.A.	60(1)	38	Details of inward supplies of goods or services	<b>Details</b> of inward supplies of goods or services by every Registered Person other than ISD, paying tax under composition, NRTP, Sec. 51 or 52	N.A.	N.A.	10/2017-CT dt. 28-06-2017
GSTR – 02A	60(1), 60(2), 60(3), 60(4), 60(5), 60(6)	60(1)	38	Details of auto drafted supplies {from GSTR-1, GSTR-5, GSTR-6, GSTR-7 and GSTR-8}	Auto Drafted	N.A.	N.A.	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020
GSTR – 02B	60(7), 60(8)	60(7)	38	Details of auto drafted ITC statements {from GSTR-1, IFF, GSTR-5, GSTR-6 and Import of data received from ICEGATE i.e. details of IGST paid on import of goods or goods brought in the domestic Tariff Area from SEZ or a SEZ developer on a BOE in the month }	Auto Drafted	N.A.	N.A.	82/2020-CT dt. 10.11.2020
GSTR – 03	N.A.	61(1)	39	Monthly return	N.A.	N.A.	N.A.	10/2017-CT dt. 28-06-2017
GSTR – 03A	68	68	46	Notice to return defaulter	Notice to return defaulter u/s 46 for failing to furnish return u/s 39, 44, 45 or 52.	N.A.	N.A.	10/2017-CT dt. 28-06-2017 02/2020-CT dt. 01.01.2020
GSTR – 3B	61(1)(i) r.w. 61A	61(5)	39(1) r.w. 39(7)	Return of GST ( <i>Monthly</i> )	Monthly <b>Return</b> of GST by every Registered Person other than ISD, paying tax under composition, NRTP, Sec. 51 or 52	on or before 20th day of the month succeeding the calendar month.	Rule	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020

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GSTR – 3B	61(1)(ii) r.w. 61A	61(5)	proviso to 39(1) r.w. 1st proviso to 39(7)	Return of GST ( <i>Quarterly</i> )	Class of Registered Person as may be notified by the Govt. for furnishing of <b>Return</b> on quarterly basis subject to such conditions and restrictions as may be prescribed	on or before 22nd or 24th day of the month succeeding such quarter ( <i>as applicable</i> )	Rule	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020
GST PMT-06	61(3)	87(2)	1st proviso to 39(7) r.w. proviso to 39(1)	Payment of Tax	<b>Payment of Tax</b> for first two months of each quarter for certain class of Registered Person as may be notified by Govt.	by 25th day of the month succeeding such month.	Rule	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020 85/2020-CT dt. 10.11.2020
GSTR – 04	62(1)(ii)	62(1)(ii)	10, 39(2) r.w. 39(7)	Return for F.Y. of Registered Person who has opted for composition levy or availing benefit of Notification No. 02/2019-CT(R)	<b>Composition</b> {Yearly <b>Return</b> for registered person opting for composition levy}	by 30th day of April following the end of such financial year.	Rule	10/2017-CT dt. 28-06-2017 31/2019-CT dt. 28-06-2019 82/2020-CT dt. 10.11.2020
CMP-08	62(1)(i)	62(1)(i)	10, 39(2) r.w. 39(7)	Statement for payment of self assessed tax	<b>Statement for payment of self assessed tax</b> (Quarterly) by a registered person paying tax under composition	by the 18th day of the month succeeding such quarter.	Rule	82/2020-CT dt. 10.11.2020
GSTR – 04A	60(1)	59(3)	10, 37	Auto-drafted details for registered person opting for composition levy {auto-drafted from GSTR-1, GSTR-5 & GSTR-7}	Auto Drafted	N.A.	N.A.	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020
GSTR – 05	63	63	39(5)	Return for Non-Resident Taxable Person	<b>N RTP</b> { <b>Return</b> for Non-resident taxable person i.e. details of outward supplies and inward supplies and pay the tax, interest, penalty, fees or any other amount payable under this Act or the provisions of this chapter}	within 20 days after the end of a tax period or within 7 days after the last day of the validity period of registration whichever is earlier.	Section and Rule	10/2017-CT dt. 28-06-2017
GSTR – 05A	64	64	39(1) r.w. Sec. 14 - IGST	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India	<b>OIDAR</b> { <b>Return</b> of Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India}	on or before 20th day of the month succeeding the calendar month or part thereof.	Rule	10/2017-CT dt. 28-06-2017
GSTR – 06	65	65	39(4)	Return for Input Service Distributor	<b>ISD</b> { <b>Return</b> for input service distributor for Details of invoices on which credit has been received and those issued under sec. 20}	within 13 days after the end of each month.	Section	10/2017-CT dt. 28-06-2017
GSTR – 06A	60(1) and 65	59(3) and 65	37, 39	Details of supplies auto-drafted form {auto-drafted from GSTR-1}	Auto Drafted	N.A.	N.A.	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020
GSTR – 07	66(1)	66(1)	39(3), 51(2)	Return for Tax Deducted at Source	<b>TDS</b> { <b>Return</b> for Tax Deducted at Source}	within 10 days after the end of each month.	Section	10/2017-CT dt. 28-06-2017
GSTR – 07A	66(3)	66(3)	39(3), 51(3)	Tax Deduction at Source Certificate	Certificate of TDS	shall be made available to the deductee electronically on the basis of return furnished	Section	10/2017-CT dt. 28-06-2017

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GSTR – 08	67(1)	67(1)	52(3), 52(4)	Statement for tax collection at source	<b>TCS</b> { <b>Statement</b> of tax collection at source containing details of outward supplies of goods or services or both effected through it along with returns during a month }	<b>Payment of Tax:</b> within 10 days after the end of the month in which tax is collected. <b>Furnishing of Statement:</b> within 10 days after the end of such month.	Section	10/2017-CT dt. 28-06-2017
GSTR – 09	80(1)	80(1)	44(1)	Annual Return	Annual <b>Return</b> (Every R.P. other than ISD, a person paying tax u/s 51 or 52, a casual taxable person and NRTP)	on or before 31st December following the end of F.Y.	Section	39/2018-CT dt. 04-09-2018 74/2018-CT dt. 31-12-2018 31/2019-CT dt. 28-06-2019 56/2019-CT dt. 14-11-2019
GSTR – 09A	proviso to 80(1)	proviso to 80(1)	proviso to 44(1)	Annual Return	Annual <b>Return</b> (For Composition Taxpayer u/s 10)	on or before 31st December following the end of F.Y.	Section	39/2018-CT dt. 04-09-2018 74/2018-CT dt. 31-12-2018
GSTR – 09B	80(2)	80(2)	52	Annual Return	Annual <b>Return</b> (For e-commerce operator required to collect tax u/s 52 containing details of outward supplies effected through it including returns if any)	on or before 31st December following the end of F.Y.	Section	N.A.
GSTR – 09C	80(3)	80(3)	44 r.w. 35(5)	Reconciliation Statement	Reconciliation <b>Statement</b>	on or before 31st December following the end of F.Y.	Section	49/2018-CT dt. 13-09-2018 74/2018-CT dt. 31-12-2018 56/2019-CT dt. 14-11-2019
GSTR – 10	81	81	45	Final Return (after closure of business activities)	Final <b>Return</b>	within 3 months of the date of cancellation or date of order of cancellation, whichever is later	Section	21/2018-CT 18-04-2018
GSTR – 11	82(1) r.w. 92 and 95	82(1) r.w. 92 and 95	55	Statement of inward supplies by persons having Unique Identification Number (UIN)	<b>Statement</b> by UIN (Details of such inward supplies of taxable goods or services or both) <i>alongwith application for such refund claim in RFD-10. Ref. Sec. 25(9)(a) r.w. Rule 17</i>	once in every quarter	Rule 95	10/2017-CT dt. 28-06-2017 75/2017-CT dt. 29-12-2017
GSTR – 11	82(2)	82(2)	N.A.	Statement of inward supplies by persons having Unique Identification Number (UIN)	<b>Statement</b> by every person who has been issued UIN for purposes other than refund of the taxes paid (Details of such inward supplies of taxable goods or services or both). <i>Ref. Sec. 25(9)(b) r.w. Rule 17</i>	as may be required by proper officer	Rule	10/2017-CT dt. 28-06-2017 75/2017-CT dt. 29-12-2017

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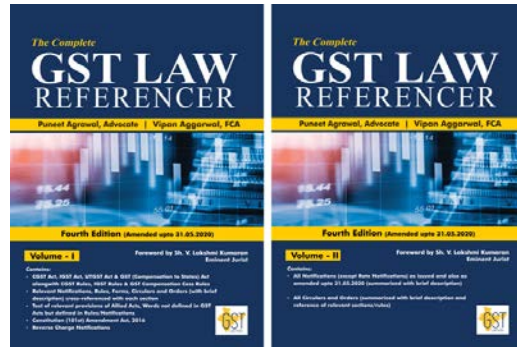
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Section	FORM	Rule	Description
37	GSTR-1	59	Furnishing details of outward supplies ( <b>monthly or quarterly as applicable</b> ) by every Registered Person other than an ISD, a NRTP and a person paying tax under the provisions of Sec. 10 or Sec. 51 or Sec. 52
38	GSTR-2	60	Furnishing details of inward supplies [ <i>on basis of outward supplies, credit or debit notes communicated u/s 37(1)</i> ] by every Registered Person other than an ISD, a NRTP and a person paying tax under the provisions of Sec. 10 or Sec. 51 or Sec. 52
39(1)	GSTR-3B	61	Furnishing of return for every calendar <b>month</b> or part thereof by every Registered Person other than an ISD, a NRTP and a person paying tax under the provisions of Sec. 10 or Sec.51 or Sec.52
Proviso to 39(1)	GSTR-3B	61	Furnishing of return for every <b>quarter</b> or part thereof by certain class of Registered Person as the Govt. may notify
39(2)	GSTR-4	62	Furnishing of return for each <b>financial year</b> or part thereof by a Registered Person paying tax under the provisions of Sec. 10 (Composition Levy)
39(3)	GSTR-7	66	Furnishing of return for the <b>month</b> in which deduction of tax at source (TDS) was made under the provisions of Sec. 51 by a Registered Person
39(4)	GSTR-6	65	Furnishing of return for every calendar <b>month</b> or part thereof by every taxable person registered as an Input Service Distributor (ISD)
39(5)	GSTR-5	63	Furnishing of return for every calendar <b>month</b> or part thereof by every registered Non-Resident Taxable Person (NRTP)
39(6)	N.A.	N.A.	Power of Commissioner to extend the time limit for furnishing of returns under section 39.
39(7)	GSTR-3B & PMT-06	61 & 87	Every Registered Person u/s 39(1), other than the person referred to in the proviso thereto, or u/s 39(3) or u/s 39(5) shall <b>pay tax due monthly</b> to the Government.
1st proviso to 39(7)	PMT-06	87	Every Registered Person furnishing return under the proviso to Sec. 39(1) shall <b>pay tax due monthly</b> to Government.
2nd proviso to 39(7)	CMP-08	62	Every Registered Person furnishing return Sec. 39(2) shall <b>pay tax due quarterly</b> to Government.
39(8)	GSTR-3B	61	Every Registered Person furnishing return under Sec. 39(1) or 39(2) shall <b>furnish return</b> for every tax period <b>whether or not any supplies</b> have been made during such period.
39(9)	GSTR-3B, GSTR-4, GSTR-7 & GSTR-5	61	<b>Rectification</b> of omission or incorrect particulars therein discovered by, other than as a result of scrutiny, audit, inspection or enforcement activity by tax authorities, <b>any Registered Person after furnishing a return under Sec. 39(1), 39(2), 39(3), 39(4) or 39(5)</b>
proviso to 39(9)	N.A.	61	<b>No Rectification</b> of omission or incorrect particulars allowed after the due date for furnishing of return for the month of September or 2nd quarter following or the actual date of furnishing of annual return whichever is earlier.
39(10)	GSTR-3B	61	<b>Restriction:</b> A Registered Person shall not be allowed to furnish return for a tax period if the return for any of the previous tax period not furnished.

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44 r.w. 35(5)	GSTR-9 & GSTR-9C	80	<b>Annual Return</b> to be furnished on or before 31st December following the end of financial year, as applicable, by Registered Person other than paying tax under composition.
44	GSTR-9A	80	<b>Annual Return</b> to be furnished on or before 31st December following the end of financial year, as applicable, by Registered Person paying tax under composition.
45	GSTR-10	81	<b>Final Return</b> to be furnished by every Registered Person who is required to furnish return under section 39(1) and whose registration has been cancelled.
46	GSTR-3A	68	<b>Notice</b> to Registered Person who fails to furnish a return under section 39 or section 44 or section 45
51	GSTR-7A	66	<b>Certificate</b> for Tax Deduction at Source u/s 51(3)
52	GSTR-8	N.A.	<b>Statement</b> to be furnished by e-commerce operator required to collect tax at source u/s 52.
52	GSTR-9B	N.A.	<b>Annual Return</b> to be furnished on or before 31st December following the end of financial year, as applicable, by e-commerce operator who is required to collect tax at source u/s 52.
55	GSTR-11	82	<b>Details of Inward Supplies</b> by every person who has been issued Unique Indentity Number (UID)



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