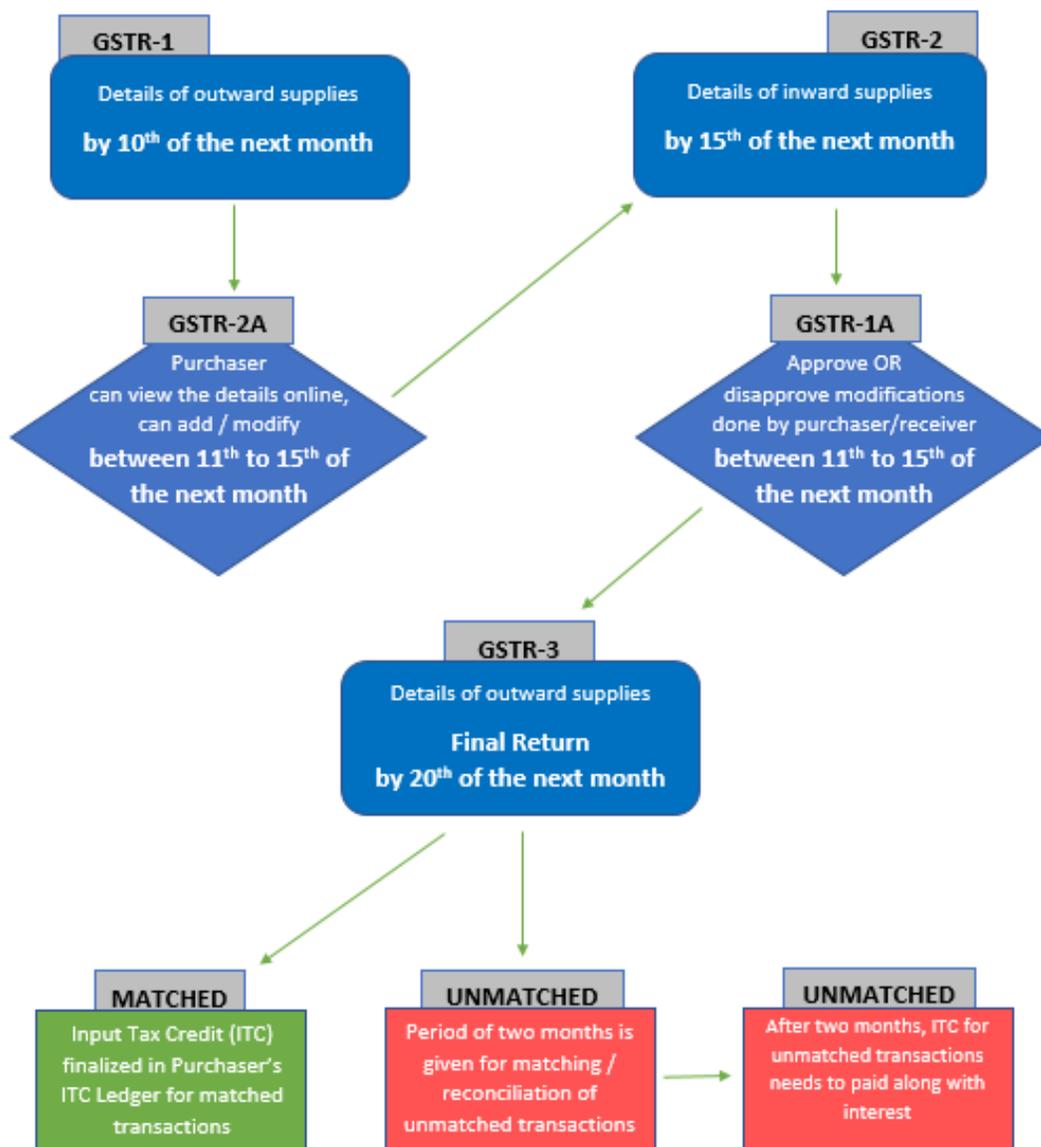


<b>Return</b>	<b>Description</b>	<b>Due Date</b>
GSTR 1	Outward supplies made by taxpayer (other than compounding taxpayer and ISD)	10th of the next month
GSTR-1A	Details of outward supplies as added, corrected or deleted by the recipient	
GSTR 2	Inward supplies received by a taxpayer (other than a compounding taxpayer and ISD)	15th of the next month
GSTR-2A	Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier	
GSTR 3	Monthly return (other than compounding taxpayer and ISD)	20th of the next month
GSTR-3A	Notice to a registered taxable person who fails to furnish return under section 27 and section 31	
GSTR 4	Quarterly return for Compounding Taxpayer	18th of the month next to quarter
GSTR-4A	Details of inward supplies made available to the recipient registered under composition scheme on the basis of FORM GSTR-1 furnished by the supplier	
GSTR 5	Periodic return by Non-Resident Foreign Taxpayer	Last day of registration
GSTR 6	Return for Input Service Distributor (ISD)	15th of the next month
GSTR-6A	Details of inward supplies made available to the ISD recipient on the basis of FORM GSTR-1 furnished by the supplier	
GSTR 7	Return for Tax Deducted at Source	10th of the next month
GSTR-7A	TDS Certificate	
GSTR 8	Statement for E-Commerce Operators	---
GSTR 9	GST Annual Return	By 31st December of next FY
GSTR 9A	Simplified Annual return by Compounding taxable persons registered under section 8	
GSTR 10	GST Final Return	
GSTR 11	GST Inward Supplies Statement for UIN	
TRP-1	Application for enrolment as Tax return preparer	
TRP-2	Enrolment certificate as Tax return preparer	
TRP-3	Show cause to as Tax return preparer	
TRP-4	Order of cancelling enrolment as Tax return preparer	
TRP-5	List of Tax return preparers	
TRP-6	Consent of taxable person to Tax return preparer	
ITC-1A	GST ITC Mismatch Report	

Norman / Regular Returns required to be filed

- Normal / Regular taxpayers (including casual taxpayers) would have to file
  - GSTR-1 (details of outward supplies)
  - GSTR-2 (details of inward supplies) and
  - GSTR-3 (monthly Return) for each registration.
  - GSTR-9 (Annual return)
- Normal / Regular taxpayers with multiple registrations (for business verticals) within a State would have to file GSTR-1, GSTR-2, GSTR-3 and GSTR-9 (Annual return) for each of the registrations separately.
- A separate reconciliation statement, duly certified by a Chartered Accountant, will have to be filed by those taxpayers who are required to get their accounts audited under section 44AB of Income Tax Act 1961.



## Compounding Tax Payers

Compounding taxpayers would have to file a quarterly return called GSTR-4. Taxpayers otherwise eligible for the compounding scheme can opt against the compounding and file monthly returns and thereby make their supplies eligible for ITC in hands of the purchasers. Compounding taxpayer will also file a simple Annual return (GSTR-9)

### Casual/ Non – Resident Taxpayers

- Casual/ Non – Resident Taxpayers (other than foreigners) would have to file GSTR-1, GSTR-2 and GSTR-3 returns for the period for which they have obtained registration. The registration of Casual/Non –Resident taxpayers will be done in the same manner as that of Normal / Regular taxpayers.
- Non- Resident Taxpayers (foreigners) would be required to file **GSTR-5** return for the period for which they have obtained registration within a period of seven days after the date of expiry of registration. In case registration period is for more than one month, monthly return(s) would be filed and thereafter return for remaining period would be filed within a period of seven days as stated earlier. For these taxpayers the registration format to be used will be the same as that for UN Bodies/Embassies

## GST Annual Return

(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner:

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

(2) Every registered person whose aggregate turnover during a financial year exceeds one crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9B, electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

### GST Final Return

Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner

### Compounding Tax Payers

Compounding taxpayers would have to file a quarterly return called GSTR-4. Taxpayers otherwise eligible for the compounding scheme can opt against the compounding and file monthly returns and thereby make their supplies eligible for ITC in hands of the purchasers. Compounding taxpayer will also file a simple Annual return (GSTR-9)

## Casual/ Non – Resident Taxpayers

- Casual/ Non – Resident Taxpayers (other than foreigners) would have to file GSTR-1, GSTR-2 and GSTR-3 returns for the period for which they have obtained registration. The registration of Casual/Non –Resident taxpayers will be done in the same manner as that of Normal / Regular taxpayers.
- Non- Resident Taxpayers (foreigners) would be required to file **GSTR-5** return for the period for which they have obtained registration within a period of seven days after the date of expiry of registration. In case registration period is for more than one month, monthly return(s) would be filed and thereafter return for remaining period would be filed within a period of seven days as stated earlier. For these taxpayers the registration format to be used will be the same as that for UN Bodies/Embassies