

One day program on GST
Audit & GST Return for CA
Students organized by WIRC of
ICAI

Presented by:

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Topics to be Covered



Returns



New Return Scheme

Basis of Discussion

Act

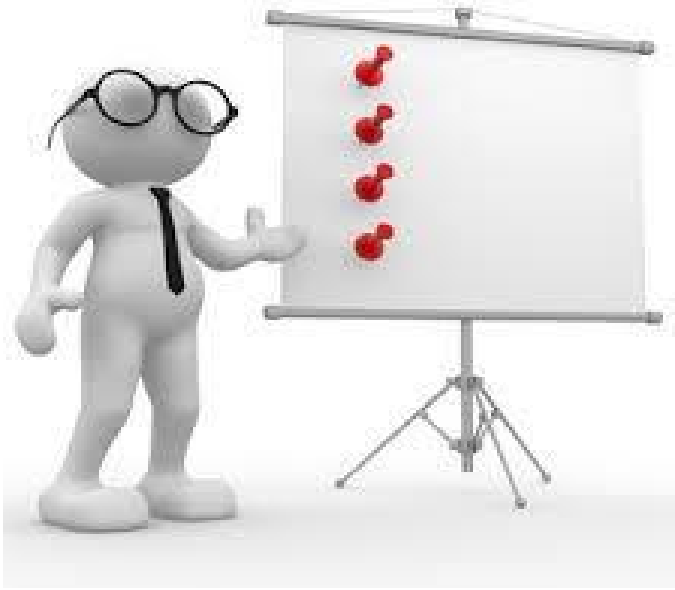
- *Central Goods and Services Tax Act, 2017*
- *State Goods and Services Tax Act, 2017*
- *Integrated Goods and Services Tax Act, 2017*
- *Union Territory Goods and Services Tax Act, 2017*

Rules

- Rules on Returns
- Rules on Accounts and Records

Formats / Prototypes

- Return Prototypes



Returns

Return

*“An act of coming or going back to a place
or activity”*

Introduction - Returns

GST is a self-assessed destination based taxation system. The submission and processing of return is an important link between the taxpayer and tax administration as it is an important tool for:

Providing seamless flow of tax credits, avoid cascading effects

Finalization of the tax liabilities of the taxpayer within stipulated period of limitation

Compliance verification program & compliance ratings of Tax Payer

Providing necessary inputs for taking policy decision

Management of audit and anti-evasion programs of tax administration

Definition

2(97) return : any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder

2(117) valid return : a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full

Significance of filing Return

Section 16(2)(d)

- Claim credit of any input tax only if return is filed

Section 16(4)

- Maximum time allowed to Claim missed out input tax credit is Date of Filing of annual return or return filing due date of September month following the Year to which claim pertains

Section 18(2)

- Claim Input tax credit within one year of Issue of Tax Invoice for Supply of Goods or Service

Section 29(2)

- Cancellation of Registration if Returns for 6 Months are not being Filled.
- In case of Composition scheme returns have not being filled for 3 quarters

Significance of filling Return

E.g.

ABC Ltd. has not taken credit of Invoice raised by XYZ Ltd. dated July 30, 2017 during the Financial Year 2017-18.

Scenario 1: ABC Ltd wants to Claim this credit in return being filled for the month of September 2018.

Scenario 2: ABC Ltd. has filled Annual Return on June 15, 2018. They realized about this invoice in July and want to claim this credit in the Month of July 2018 Return.

Scenario 3: ABC Ltd. has not filled its return since November 2017. They realized about this invoice in July and want to claim this credit in the Month of July 2018 Return.

Returns

Sec 37

- Furnishing Details of Outward Supplies

Sec 38

- Furnishing Details of Inward Supplies

Sec 39

- Furnishing of Returns

Sec 44

- Annual Return

Sec 52

- Returns by E-commerce operators

Returns - Law at a Glance

Section 37 Return of Outward Supplies

Last date of
Filing is 10th of
Succeeding
Month

Not allowed to
furnish this
details from 11th
to 15th

Section 38 recipient shall Verify, Validate, modify or delete details furnished u/s 37

Recipient may add
details of Inward
supplies received by
him in respect of such
supplies that may not
have been declared by
the supplier u/s 37

Updating is allowed
from 11th till 15th

Section 39(1) furnish electronically a return of inward and outward supplies, Input tax credit availed, tax payable, tax paid and such other details before the 20th of succeeding month.

The recipient of
Rectification or error / omissions can be claimed as and when
identified subject to limitations discussed earlier.
modify / delete
till 15th

Returns - Law at a Glance

For the Purpose of Section 37 and 38 Registered persons not covered under this scope are:

- *Input Service Distributor*
- *Non Resident Taxable Person*
- *Registered Person Covered Under Composition Levy (Section 10)*
- *Persons Liable to Collect tax at source (Section 51)*
- *Electronic Commerce Operator Liable to Collect tax at source (Section 52)*

The above persons are covered under Section 39 (2) to (5) and Section 52.

Returns - GSTR 1

Form GSTR-1

[See Rule ----]

Details of outward supplies of goods or services

Year				
Month				

1.		GSTIN																		
2.	(a)	Legal name of the registered person																		
	(b)	Trade name, if any																		
3.	(a)	Aggregate Turnover in the preceding Financial Year																		
	(b)	Aggregate Turnover - April to June, 2017																		

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

This table contains all the Invoices raised during the period

Returns - GSTR 1

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

Place of Supply (State)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

Mandatory

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

Returns - GSTR 1

7. Taxable supplies (Net of debit notes and credit notes) to **unregistered persons** other than the supplies covered in Table 5

Inter-state > 2.5lakh
s

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

State wise Sales to be given

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
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			

Returns – GSTR 1

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers					Rate	Taxable Value	Amount				Place of supply						
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill				Value	Integrated Tax	Central Tax	State / UT Tax		Cess					
1	2	3		4	No	Date	No.	Date	5					6		7	8	9	10	11
9A. If the invoice/Shipping bill details furnished earlier were incorrect																				
9B. Debit Notes/Credit Notes/Refund voucher [original]																				
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]																				

Returns - GSTR 1

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

Unregistered <= 2.5lakhs

Returns – GSTR 1

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance Received/adjusted	Place of supply (Name of State)	Amount			
			Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6	7
I Information for the current 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)						
11A (1). Intra-State supplies (Rate Wise)						
11A (2). Inter-State Supplies (Rate Wise)						
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						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies (Rate Wise)						
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]						
Month					Amendment relating to information furnished in S. No.(select)	11A(1) 11A(2) 11B(1) 11B(2)

Returns - GSTR 1

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

**Optional for turnover upto Rs. 1.50 crores but description of goods mandatory;
HSN at 2 digits for turnover upto Rs. 5 crores &
HSN at 4 digits for turnover above Rs. 5 crores**

Returns - GSTR 2

Table 3, 4 & 5 shall be auto populated

Form GSTR-2 [See Rule.....]

Details of inward supplies of goods or services

Year				
Month				

1.	GSTIN																		
2.	(a)	Legal name of the registered person				Auto populated													
	(b)	Trade name, if any				Auto populated													

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

4. Inward supplies on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4A. Inward supplies received from a registered supplier (attracting reverse charge)															
4B. Inward supplies received from an unregistered supplier															
4C. Import of service															

Returns - GSTR 2

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										
5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

Returns - GSTR 2

Returns - GSTR 2

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

8. ISD credit received

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

Returns - GSTR 2

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of e- Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

When an advance is paid to URD, Liability under RCM needs to be computed and paid as output tax liability.

10. Consolidated Statement of Advances paid/Advanced

Rate	Gross Advance Paid	Place of supply (Name of State)				
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current month						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						

Returns – GSTR 2

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
A. Information for the current tax period					
(a) Amount in terms of rule 2(2) of ITC Rules	To be added				
(b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules	To be added				
(c) Amount in terms of rule 7 (1) (m) of ITC Rules	To be added				
(d) Amount in terms of rule 8(1) (h) of the ITC Rules	To be added				
(e) Amount in terms of rule 7 (2)(a) of ITC Rules	To be added				
(f) Amount in terms of rule 7(2)(b) of ITC Rules	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)				
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

Returns - GSTR 2

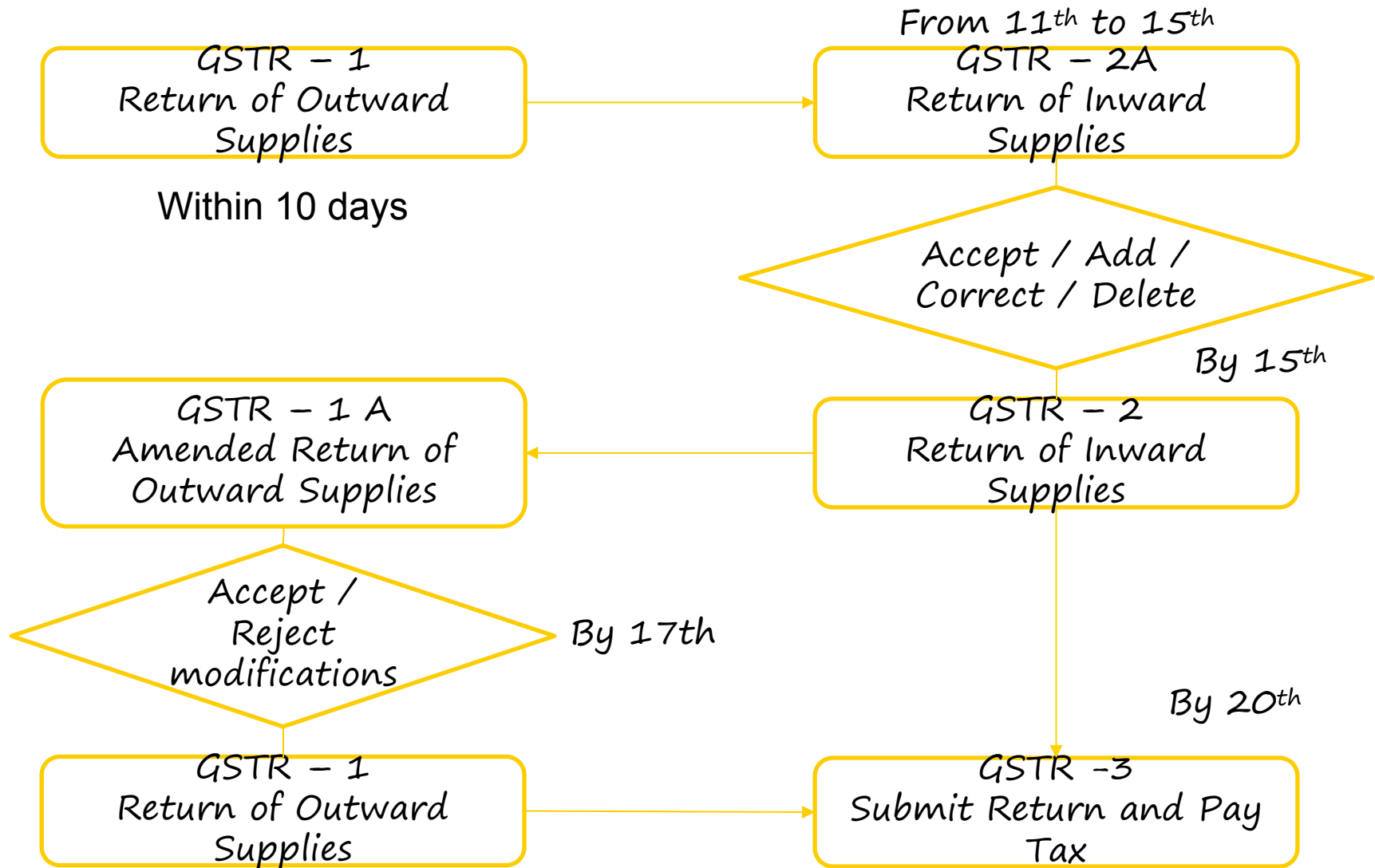
12. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated Tax	Central Tax	State / UT Tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d)	Reclaim on account of rectification of mismatched credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

13. HSN summary of inward supplies

Sr. No.	HSN	Description (Optional if HSN is furnished)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

Returns



First Return

Every registered person who has made outward supplies

In the period between the date on which he became liable to registration till the date on which registration has been granted shall

Declare the same in the first return furnished by him after grant of registration

Provisional Acceptance of ITC

Registered person entitled to take credit of eligible input tax in his return

Credit shall be credited on provisional basis to his ECL, as per conditions and restrictions

Credit to be utilised only towards payment of self assessed output tax and not against any demand raised.

Other Returns and Provisions

Section 44 Annual Return

- The return shall be filled by December 31, following the end of Financial Year (GSTR - 9)

Section 45 Final Return

- Within 3 months from the date of cancellation of Registration or order of cancellation whichever is later (GSTR - 10)

Section 46 Notice to defaulters

- Where assessee has not filed returns u/s 39, 44, 45 as mentioned above the notice shall be issued to furnish return within 15 days (Form GSTR - 3A)

Section 47 Levy of late Fee

- Delay of return U/s 37, 38, 39 and 45 (periodic return) late fee of Rs. 100/- per day and maximum upto Rs. 5,000/- per return
- Delay of return U/s 44 (annual return) late fee of Rs. 100/- per day and maximum 0.25% of the turnover in the State or Union Territory

Returns

Succeeding Month

Section	Particulars	Return	Frequency	Monthly	Quarterly	Annually
37	Outward Supplies	GSTR 1	Monthly	10th		
38	Inward Supplies	GSTR 2	Monthly	17th		
39(1)	Consolidated Return by normal registered person	GSTR 3	Monthly	20th		
39(2)	Registered Person Covered Under Composition Levy (Section 10)	GSTR 4 GSTR 9A	Quarterly Annually		18th	December 31
39(3)	Persons Liable to Deduct tax at source (Section 51)	GSTR 7	Monthly	10th		
39(4)	Input Service Distributor	GSTR 6	Monthly	13th		
39(5)	Registered Non-Resident Taxable person	GSTR 5	Monthly	20th		
44 35(5)	Annual Return Annual Audit	GSTR 9 GSTR 9C	Annual Annual			December 31
52	E-Commerce Operator	GSTR 8	Monthly	10th		December 31

Return - Highlights

Minimum 37 returns for every assessee (except composition tax payer) per annum

GST Practitioner can be authorised to file Returns

Revision of Returns NOT ALLOWED

RECTIFICATIONS allowed for errors discovered later on

Common e-Return for CGST, SGST & IGST with different fields

Separate Data Input fields for Debit / Credit Notes / TDS / ISD

Return - Highlights

Notice to Defaulters u/s 45 to furnish return within 15 days

Annual Return u/s 44 - Reconciliation Statement to be filed & Audit accounts required for crossing prescribed turnover of Rs. 2 crore

Meticulous adherence to returns provisions shall be a key area for GST Compliance Ratings u/s 149

File return even if no supplies is made

If a return for any Month or quarter is pending than the subsequent returns cannot be filled.

Returns - GSTR 2

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
A. Information for the current tax period					
(a) Amount in terms of rule 2(2) of ITC Rules	To be added				
(b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules	To be added				
(c) Amount in terms of rule 7 (1) (m) of ITC Rules	To be added				
(d) Amount in terms of rule 8(1) (h) of the ITC Rules	To be added				
(e) Amount in terms of rule 7 (2)(a) of ITC Rules	To be added				
(f) Amount in terms of rule 7(2)(b) of ITC Rules	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)				
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

Returns - GSTR 3B

FORM GSTR-3B [See rule 61(5)]

Year				
Month				

1.		GSTIN																		
2.		Legal name of the registered person	Auto Populated																	

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3

Returns – GSTR 3B

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Returns – GSTR 3B

Particulars	Amount	Amount
Value of Invoices		
Value of Debit Notes		
Value of Advances Received and Invoices have not been issued		
Less:		
Value of Credit notes		
Value of Advances adjusted against invoices		
Value of Taxable supplies		

Reconciliations GSTR 3B v/s GSTR 1

Particulars	Sale Value	SGS T	SGS T	CGS T
Sales Value Considered in GSTR 3B				
Add:				
Sales Invoices of previous month considered in Current Month GSTR 1 - B2B - B2C				
Less:				
Sales Invoices of current month considered in Subsequent Month in GSTR 1 - B2B - B2C				
Sales Value Considered in GSTR 1				

Reconciliations GSTR 3B v/s GSTR 2

*Similar Reconciliation should also be mentioned
w.r.t. Input Credit*

Returns – GSTR 9

GSTR 9 contains six Parts:

PART I : Basic Details

PART II: Outward and Inward Supplies declared during the year

PART III : Details of ITC as declared in returns filled during the financial year

PART IV : Details of tax paid as declared in returns filed during the financial year

PART V : Particulars of the transaction for the previous financials year declared in returns of April to September of Current financial year

PART VI : Other Information

Returns - GSTR 9 - PART II - Table 4

Table	GSTR 9	GSTR 1 / GSTR 3B
4A	Supplies made to un-registered persons (B2C)	Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details. This table shall be auto filled based on the outward supplies reported in GSTR-1.
4B	Supplies made to registered persons (B2B)	Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details
4C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Supply to SEZs on payment of tax	Table 6B of FORM GSTR-1 may be used for filling up these details.
4E	Deemed Exports	Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Inward supplies on which tax is to be paid on reverse charge basis	Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K	Supplies / tax declared through Amendments (+)	Details of amendments made to B to B 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 and Table 9C of FORM GSTR-1 may be used for filling up these details.
4L	Supplies / tax reduced through Amendments (-)	Details of amendments made to B to B 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 and Table 9C of FORM GSTR-1 may be used for filling up these details.

Returns – GSTR 9 – PART II – Table 5

Table	GSTR 9	GSTR 1 / GSTR 3B
5A	Zero rated supply (Export) without payment of tax	Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Supply to SEZs without payment of tax	Table 6B of GSTR-1 may be used for filling up these details.
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	Table 4B of FORM GSTR-1 may be used for filling up these details.
5D, 5E, 5F	5D, 5E & 5F. Exempted, Nil Rated and Non -GST Supply (includes ‘no supply’)	Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall also be declared here.
5H	Credit Notes issued in respect of transactions specified in A to F above (-)	Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Debit Notes issued in respect of transactions specified in A to F above (+)	Table 9B of FORM GSTR-1 may be used for filling up these details.
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. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5K	Supplies reduced through Amendments (-)	

Returns - GSTR 9 - PART III - Table 6

Table	GSTR 9	GSTR 1 / GSTR 3B
6A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	Total input tax credit availed in Table 4A of FORM GSTR-3B by the taxpayer would be auto-populated here. (AUTOPOPULATED)
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H).
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Import of goods (including supplies from SEZs)	Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details
6F	Import of services (excluding inward supplies from SEZs)	Table 4(A)(2) of FORM GSTR3B may be used for filling up these details
6G	Input Tax credit received from ISD	Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here
6K	Transition Credit through TRAN-I (including revisions if any)	TRAN I
6L	Transition Credit through TRAN-II	TRAN II
6M	Any other ITC availed but not specified above	Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.

Returns – GSTR 9 – PART III – Table 7

Table	GSTR 9	GSTR 1 / GSTR 3B
7A	Rule 37: Payment not Done within 180 days	Need to see from Books of Accounts and Data to be collated from workings of GSTR 3B for Input credit reversals made during the year.
7B	Rule 39: Credit Note issued to ISD	
7C	Rule 42: Inputs used for Exempted Supplies/Personal Use	
7D	Rule 43: Capital Goods used for Exempted Supplies/Personal Use	
7E	As per Section 17(5): Blocked Credit	
7F	Reversal of TRAN I Credit	
7G	reversal of TRAN 2 Credit	
7H	Other Reversal	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. If taxpayer wants to specify more reversals then he can click on '+' symbol to add more rows.

Returns – GSTR 9 – PART III – Table 8

Table	GSTR 9	Details
8A	ITC as per GSTR-2A (Table 3 & 5 thereof)	This field shall be auto-filled based on your GSTR-2A and the same is not allowed for Edit.
8B	ITC as per sum total of 6(B) and 6(H) above	The ITC shown in Table 6 will be auto populated here.
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018	GST Credit of Previous financial year availed during April to September period of Subsequent financial year
8E	ITC available but not availed	The credit which was available and not availed in FORM GSTR-3B.
8F	ITC available but ineligible	The credit was 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)	The input tax credit as declared in Table 6E shall be auto-populated here and the same is not allowed for edit. If taxpayer wants to change the credit availed on import of goods, then he shall make changes in table no 6E.
8I	Difference (G-H)	This field shall be auto calculated
8J	ITC available but not availed on import of goods (Equal to I)	This field shall be auto calculated. If taxpayer wants to make any change in this field, then he shall make changes in table no 8G and 6E
8K	Total ITC to be lapsed in current financial year (E + F + J)	The total input tax credit which shall lapse for the current financial year shall be computed (auto filled) in this row

Returns - GSTR 9 - PART IV - Table 9

Table	GSTR 9	Details
9	Details of tax paid as declared in returns filed during the financial year	<p>Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.</p> <p>Paid through Cash and Paid through ITC columns shall be auto filled based on table no 6.1 of GSTR -3B and the same is non-editable</p>

Returns – GSTR 9 – PART V – Table 10 to 14

Table	GSTR 9	Details
10	Supplies / tax declared through Amendments (+) (net of debit notes)	These details are for the Liability incurred or Input Credit of Previous Financial Year but considered in Returns during the period April to September should be reflected in Tables 10 to 14.
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	
12	Reversal of ITC availed during previous financial year	
13	ITC availed for the previous financial year	
14	Differential tax paid on account of declaration in 10 & 11 above	Differential tax (including Interest) paid on account of transactions related to the previous financial year but declared in the returns of April to September of current FY, shall be reported in this table

Returns - GSTR 9 - PART-VI - Table 15

Table	GSTR 9	Details
15A	Refund	Refund Claimed
15B		Refund Sanctioned
15C		Refund Rejected
15D		Pending Refund
15E	Demand	Demand Raised
15F		Demand paid
15G		Demand Pending

Returns - GSTR 9 - PART-VI - Table 16

Table	GSTR 9	Details
16A	Supplies received from Composition Taxpayers	Table 5 of GSTR 3B
16B	Deemed Supply U/s 143: Goods sent by principal to Job-worker	
16C	Goods Sent on approval basis but not returned	Goods sent and not returned within 180 days shall be declared here.

Returns - GSTR 9 - PART - VI - Table 17 to 19

Table	GSTR 9	Details
17	HSN wise Summary of Outward Supplies	
18	HSN wise Summary of Inward Supplies	
19	Late Fees Payable and Paid	

Composition Dealers

Returns - GSTR 4

Will be auto populated from Information supplied by supplier in GSTR - 1 & GSTR - 5

4. Inward supplies including supplies on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Name of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										
4C. Inward supplies received from an unregistered supplier										
4D. Import of service										

Will be auto populated from Information supplied by supplier in GSTR - 1

Returns - GSTR 4

5. Amendments to details of inward supplies furnished in returns for earlier tax periods in Table 4 [including debit notes/credit notes and their subsequent amendments]

Details of original invoice			Revised details of invoice				Rate	Taxable value	Amount				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5A. Supplies [Information furnished in Table 4 of earlier returns]-If details furnished earlier were incorrect													

5B. Debit Notes/Credit Notes [original]													
5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

Returns - GSTR 4

Outward
Supplies Rate
wise

6. Tax on outward supplies made (Net of advance and goods returned)

Rate of tax	Turnover	Composition tax amount	
		Central Tax	State/UT Tax
1	2	3	4

7. Amendments to Outward Supply details furnished in returns for earlier tax Table No. 6

Quarter	Rate	Original details			Revised details		
		Turnover	Central Tax	State/UT tax	Turnover	Central Tax	State/UT Tax
1	2	3	4	5	6	7	

Advance paid
& adjusted on
Inward
Supplies
under RCM

8. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State /UT)	Amount					
			Integrated Tax	Central Tax	State/ UT Tax	Cess		
1	2	3	4	5	6	7		
(I) Information for the current quarter								
8A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)								
8A (1). Intra-State supplies (Rate Wise)								
8A (2). Inter-State Supplies (Rate Wise)								
8B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above] (tax amount to be reduced from output tax liability)								
8B (1). Intra-State Supplies (Rate Wise)								
8B (2). Inter-State Supplies (Rate Wise)								
II Amendments of information furnished in Table No. 8 (I) for an earlier quarter								
Year	Quarter	Amendment relating to information furnished in S. No.(select)			8A(1)	8A(2)	8B(1)	8B(2)

Returns - GSTR 4

9. TDS Credit received

GSTIN of Deductor	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

10. Tax payable and paid

Description	Tax amount payable	Pay tax amount
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		

11. Interest, Late Fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
(II) Late fee		
(a) Central tax		
(b) State/UT tax		

12. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

Returns – GSTR 9A – Annual Return for Composition Taxpayer

GSTR 9 contains five Parts:

PART I : Basic Details

PART II: Outward and Inward Supplies declared during the year

PART III : Details of Tax Paid as declared in returns filed during the financial year

PART IV : Particulars of the transaction for the previous financial year declared in returns of April to September of Current financial year

PART V : Other Information

Returns – GSTR 9A – PART II – Table 6 – 7

Table	GSTR 9A	GSTR 4
6A	Taxable Supplies	Aggregation of Table 6 and 7 of GSTR 4
6B	Exempted, Nil-rated	Aggregation of Table 6 and 7 of GSTR 4
7A	Inward Supplies received from Registered person liable to RCM	Aggregation of Table 4A of GSTR 4
7B	Inward Supplies received from Unregistered person liable to RCM	Aggregation of Table 4B of GSTR 4
7C	Import of Services	Aggregation of Table 4D of GSTR 4
8A	Inward Supplies from Registered person not attracting RCM	Aggregation of Table 4C of GSTR 4
8B	Import of Goods	

Returns – GSTR 9A – PART III – Table 9

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

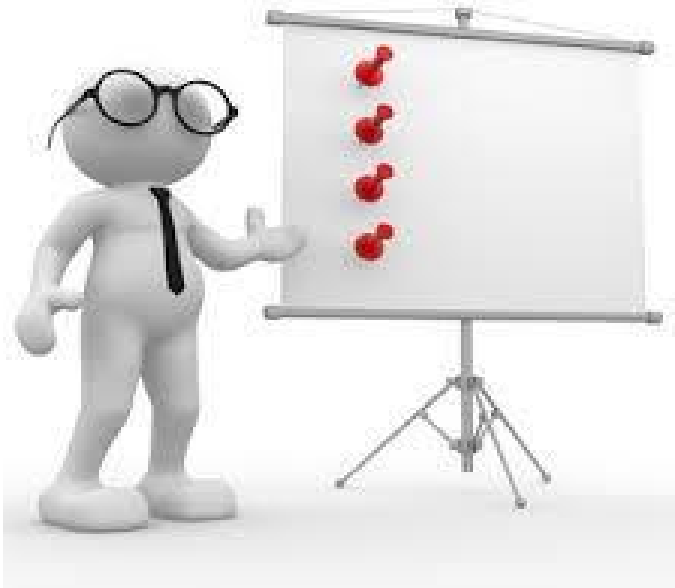
- Integrated Tax
- Central Tax
- State / UT Tax
- Cess
- Interest
- Late Fee
- Penalty

Returns – GSTR 9A – PART IV – Table 10 to 13

Table	GSTR 9A	GSTR 4
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)	Details provided in Table 7 of GSTR 4 during April to September of current financial year pertaining to previous Financials Year.
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)	Details provided in Table 5 of GSTR 4 during April to September of current financial year pertaining to previous Financials Year.
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)	Details provided in Table 7 of GSTR 4 during April to September of current financial year pertaining to previous Financials Year.
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)	Details provided in Table 5 of GSTR 4 during April to September of current financial year pertaining to previous Financials Year.
14	Differential Tax Paid on account of declaration made under table 10 to 13	

Returns – GSTR 9A – PART-V – Table 15 – 16

Table	GSTR 9	Details
15A	Refund	Refund Claimed
15B		Refund Sanctioned
15C		Refund Rejected
15D		Pending Refund
15E	Demand	Demand Raised
15F		Demand paid
15G		Demand Pending
16A	Credit reversed on opting in the Composition Scheme	
16B	Credit availed on opting out of the Composition Scheme	



New Returns

New Return Scheme

Normal
Monthly
Return

- Turnover is more than INR 5 Crores i.e. Large Taxpayers

Normal
Quarterly
return
Sahaj

- For taxpayers making B2C, B2B and other supplies (including supplies made through e-commerce portal)

(Qtly.
Return)

- Taxpayers having only B2C outward supplies (not including supplies made through e-commerce portal)

(Qtly.
Return)

- Taxpayers having B2B & B2C outward Supplies (not including supplies made through e-commerce portal)

New Return Scheme

- Outward Supply Annexure
- Inward Supply Annexure
- Return for the Month / Quarter
- Payment Declaration
- Amendment to Returns

New GST Return - Questionnaire

Intimation of option for return periodicity and type of quarterly return

Sr. No.	Description	Option	
		3	4
1.	Was your aggregate turnover during the preceding financial year upto Rs. 5.00 Cr.?	<input type="radio"/> Yes	<input type="radio"/> No
2.	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	<input type="radio"/> Yes	<input type="radio"/> No
3.	If reply is 'Yes' at Sr. No. 2, choose your return -		
	(i) Sahaj	<input type="radio"/> Yes	<input type="radio"/> No
	(ii) Sugam	<input type="radio"/> Yes	<input type="radio"/> No
	(iii) Quarterly (Normal)	<input type="radio"/> Yes	<input type="radio"/> No

New GST Return – Questionnaire

Questionnaire for uploading information in FORM GST ANX-1

Part A – Brief questions about retaining the option given in previous tax period

Sr. No.	Description	Option	
		3	4
1.	I understand that the amount of tax specified in the outward supplies for which the details are being uploaded by me in this annexure shall be deemed to be the tax payable by me under the provisions of the Act.	<input type="radio"/> Yes	
2.	Would you like to change the reply to the questions regarding nature of supplies as filled in the questionnaire of the return of the last tax period, if already filled in?	<input type="radio"/> Yes	<input type="radio"/> No

Note - In case the reply to question at S No. 2 is 'Yes', the following questionnaire will be opened for exercising the option. In the first tax period, it would be open for all taxpayers.

New GST Return - Questionnaire

Part B – Detailed Questionnaire

Sr. No.	Description	Option	
		3	4
1.	Have you made B2C supply (table 3A)?	<input type="radio"/> Yes	<input type="radio"/> No
2.	Have you made B2B supply (table 3B)?	<input type="radio"/> Yes	<input type="radio"/> No
3.	Have you made exports with payment of tax (table 3C)?	<input type="radio"/> Yes	<input type="radio"/> No
4.	Have you made exports without payment of tax (table 3D)?	<input type="radio"/> Yes	<input type="radio"/> No
5.	Have you made supply to SEZ units / developers with payment of tax (table 3E)?	<input type="radio"/> Yes	<input type="radio"/> No
6.	Have you made supply to SEZ units / developers without payment of tax (table 3F)?	<input type="radio"/> Yes	<input type="radio"/> No
7.	Have you made any supply which is treated as deemed exports (table 3G)?	<input type="radio"/> Yes	<input type="radio"/> No
8.	Have you received inward supplies attracting reverse charge (table 3H)?	<input type="radio"/> Yes	<input type="radio"/> No
9.	Have you made import of services (table 3I)?	<input type="radio"/> Yes	<input type="radio"/> No
10.	Have you made import of goods (table 3J)?	<input type="radio"/> Yes	<input type="radio"/> No
11.	Have you imported goods from SEZ units / developer on Bill of Entry (table 3K)?	<input type="radio"/> Yes	<input type="radio"/> No
12.	Has your supplier not uploaded invoices on which you have claimed input tax credit (i.e. credit on missing invoices) two tax periods ago (for monthly) or previous tax period (for quarterly) (table 3L)?	<input type="radio"/> Yes	<input type="radio"/> No
13.	Have you made any supply through e-commerce operators on which tax was required to be collected under section 52?	<input type="radio"/> Yes	<input type="radio"/> No

Note – Option against all questions will be ‘No’ by default. User can select ‘Yes’ as per his requirement.

New GST Return "Monthly / Quarterly (Normal) – Form GST RET 1" – Schema

Form GST ANX – 1
Annexure of outward
supplies, imports and
inward supplies attracting
reverse charge

GST ANX – 2
Annexure of inward
supplies

Documents
uploaded
upto 10th
will be
captured

Form GST
RET-1
Monthly /
Quarterly
(Normal) return

By 20th

Form GST PMT – 08
Payment of self-assessed
Tax

FORM GST ANX- 1A
Amendment to FORM GST
ANX 1

FORM GST RET-1A
Amendment to FORM GST
RET-1

SAHAJ (B2C)

Return Scheme	Returns	Details Required	Amendment
Sahaj	GST ANX 1	Supplies made to consumers and un-registered persons (Net of debit / credit notes)	GST ANX 1A
B2C		Inward supplies attracting reverse charge	
	GST ANX 2	Supplies received from registered persons	
		Summary of the input tax credit	
	GST RET 2	Details of Outward Supplies	GST RET 2A
		Details of Inward supplies attracting reverse Charge	
		Details of Advance received / adjusted and other reduction in liabilities	
		Summary of Inward supplies for claiming Input Tax Credit	
		TDS and TCS credit received	
		Interest and Late Fee Liability details	
		Interest and Late Fee Liability details	
		Payment Details	
		Refund Claimed	

SUGAM (B2C & B2B)

Return Scheme	Returns	Details Required	Amendment
Sugam	GST ANX 1	Supplies made to Consumers and Un-registered Person	GST ANX 1A
B2C & B2B		Supplies made to registered person	
		Inward Supplies attracting Reverse charge	
	GST ANX 2	Supplies Received from registered Person	
		Summary of Input Tax Credit	
	GST RET 3	Details of Outward Supplies	GST RET 3A
		Details of Inward supplies attracting reverse Charge	
		Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities	
		Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims	
		Details of Reversal of Credit	
		ITC declared during first two months of the quarter	
		TDS and TCS credit received	
		Interest and Late Fee Liability details	
		Payment Details	
		Refund Claimed	

Normal (Monthly / Quarterly returns)

Challenges

Be GST Ready
GST coming from 1st July, 2017



GST to Make Return filing Easy & Online

Keeping in mind the mantra that, "ease of tax compliance and ease of doing business" go hand in hand, the process of filing of returns under GST law is simple and easy. One simple return with auto-populated components not only makes the process smooth but also makes the experience stress free. The ease of compliance is even more for small tax payers.

MYTH AND REALITY

- **Myth 1:** Every taxpayer has to file invoice wise details in the return.
- **Reality:** Only suppliers to re-sellers (i.e. B2B suppliers) not under composition scheme have to file invoice wise details.

MYTH AND REALITY

- **Myth 2:** There are 3 returns to be filed every month.
- **Reality:** There is only one return to be filed by the taxpayer with other components getting auto-populated.

RETURN FILING DETAILS

Category of Taxpayer	Details to be given	Form to be used	Periodicity /Last date
Aggregate turnover less than Rs. 20 lakhs	NIL	NIL	NIL
Aggregate turnover up to Rs. 75 lakhs and availing the Composition Scheme	<ul style="list-style-type: none"> ➤ Consolidated details of outward supplies made by you during the quarter including that of advances received ➤ Details of supplies received (auto-populated from the GSTR-1 of the supplier) 	FORM GSTR-4	Quarterly / 18 th of the month following the quarter
Aggregate turnover more than Rs. 20 lakhs and not availing Composition Scheme but supplying to consumers (only B2C supplies)	Tax-rate wise summary of all intra-state supplies made	FORM GSTR-1	Monthly / 10 th of the following month
	Supplies received	FORM GSTR-2	Auto-populated by the computer and only needs to be verified and submitted by 15 th of the following month.
	Final return	FORM GSTR-3	Auto-populated by the computer and only needs to be verified and submitted by 20 th of the following month.
All other suppliers including suppliers to re-sellers and / or consumers (both B2B and/or B2C supplies)	<ul style="list-style-type: none"> ➤ Invoice-wise details of all B2B supplies and Inter-state B2C supplies of value above Rs. 2.5 lakh ➤ Tax-rate wise summary of B2C intra-state supplies ➤ State-wise and tax-rate wise summary of B2C inter-state supplies of value below Rs. 2.5 lakh 	FORM GSTR-1	Monthly / 10 th of the following month.
	Supplies received	FORM GSTR-2	Auto-populated by the computer and only needs to be verified and submitted by 15 th of the following month.
	Final return	FORM GSTR-3	Auto-populated by the computer and only needs to be verified and submitted by 20 th of the following month.

Remarks: Even in case where the details of invoice has to be provided, an offline free software utility provided by GSTN can be used during the month, which can automatically convert into return on uploading.

Provisions for first two months of transition

Return filing process has been simplified and a simplified **FORM GSTR-3B**, containing only summary details, has been provided for all classes of tax payers for acclimatisation of the taxpayers with the new GST tax regime. The details are as follows:-

Return for the month of	GSTR-1	GSTR-2	GSTR-3B
July 2017	5 th September instead of 10 th August	10 th September instead of 15 th August	20 th August
August 2017	20 th September instead of 10 th September	25 th September instead of 15 th September	20 th September

Provisions for low compliance burden

Law has provided for a low compliance burden on the taxpayers and the government is committed to further lessen the burden by creating:

- Facilitation Centres
- GST Practitioners
- GST Suvaidha Providers
- Offline utility for return filing
- Application interfaces

For more details please see <http://www.cbec.gov.in/resources//htdocs-cbec/gst/returns-of-GST-onlineversion-07june2017.pdf>



Any Questions?



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THANK YOU !

