

ॐ सह नावतु ।  
सह नौ भुनक्तु ।  
सह वीर्यं करवावहै ।  
तेजस्वि नावधीतमस्तु मा विद्विषावहै ।  
ॐ शान्तिः शान्तिः शान्तिः ॥

---

**Om, May God Protect us Both (the Teacher and the students),  
May God Nourish us Both,  
May we Work Together with Energy and Vigour,  
May our Study be Enlightening and not give rise to Hostility,  
Om, Peace, Peace, Peace.**

# **RETURNS UNDER GST**







# Salient Features of GST Returns

---

- GST is based on **transaction wise** i.e. need to give bill wise details relating to sales of goods and services.
- System is so designed that the Input Tax Credit will be matched automatically.
- Input Tax Credit which is unmatched will be **auto-reversed**.
- Revision of returns is **not possible**. Only rectification can be done.

- 
- **Returns for  
Outward Supply....**

- **AS PER SECTION 37 RULE 59 FORM **GSTR1** REQUIRED**

---

- **Furnishing details of outward supplies (monthly or quarterly as applicable) 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**



**Period within which return is to be furnished**

**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**

Period prescribed in Section / Rule

Notification u/s 37(1)

Ref. Notification No.

10/2017-Ct dt. 28-06-2017  
70/2017-CT dt. 21-12-2017  
83/2020-CT dt. 10.11.2020

**AS PER SEC37 R.W 39(1) RULE 59(1) OF CGST ACT 2017 FORM **GSTR1** REQUIRED**

Details of outward supplies of goods or services by Registered Person required to furnish return **for every quarter under proviso to Sec. 39(1)**. (Also refer Rule 67A)

<b>Period within which return is to be furnished</b>	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
Period prescribed in Section / Rule	Notification u/s 37(1)
<b>Ref. Notification No.</b>	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



### 4A, 4B, 4C, 6B, 6C - B2B Invoices

Total Value

-

Total Taxable Value

-

Total Tax Liability

-

: payable by recipient on supplies attracting rev

IMPORT EWB DATA



Details of Credit/Debit Notes for unregistered user

### 9B - Credit / Debit Notes (Unregistered)

Total Taxable Value

-

Total Tax Liability

-

### 5A, 5B - B2C (Large) Invoices

Total Value

-

Total Tax Liability

-

Total Taxable Value

-

IMPORT EWB DATA



### 6A - Exports Invoices

Total Value

-

Total Tax Liability

-

Total Taxable Value

-

IMPORT EWB DATA



### 9B - Credit / Debit Notes (Registered)

Total Taxable Value

-

Total Tax Liability

-

### 9A - Amended B2B Invoices

Total Value

-

Total Tax Liability

-

Total Taxable Value

-

### 9A - Amended B2C ( Large ) Invoices

Total Value

-

Total Tax Liability

-

Total Taxable Value

-

### 9A - Amended Exports Invoices

Total Value

-

Total Tax Liability

-

Total Taxable Value

-

### 9C - Amended Credit/Debit Notes (Registered)

Total Taxable Value

-

Total Tax Liability

-

### 9C - Amended Credit/Debit Notes (Unregistered)

Total Taxable Value

-

Total Tax Liability

-



### 7 - B2C (Others)

Total Taxable Value

-

Total Tax Liability

-

IMPORT EWB DATA



### 8A, 8B, 8C, 8D - Nil Rated Supplies

Total Nil Amt

-

Total Non-GST Amt

-

Total Exempted Amt

-

### 11A(1), 11A(2) - Tax Liability (Advances Received)

Gross Advance Received

-

Total Tax Liability

-

### 11B(1), 11B(2) - Adjustment of Advances

Gross Advance Adjusted

-

Total Tax Liability

-

### 12 - HSN-wise summary of outward supplies

Total Taxable Value

-

Total Tax Liability

-

### 13 - Documents Issued

Total Docs

-

Net Issued Docs

-

Cancelled Docs

-

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

### 11A - Amended Tax Liability (Advance Received)

Gross Advance Received

-

### 11B - Amendment of Adjustment of Advances

Gross Advance Adjusted

-

### 10 - Amended B2C(Others)

Total Taxable Value

-

**AS PER SEC37 R.W. 39(1) RULE 59(2), 59(3), 59(4),  
59(5) OF CGST ACT 2017 (IFF) REQUIRED**

Details 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

<b>Period within which return is to be furnished</b>	from 1st day of the month succeeding such month till the 13th day of the said month. (Then no need to further furnish these details in the GSTR-1 quarterly)
Period prescribed in Section / Rule	Rule
<b>Ref. Notification No.</b>	82/2020-CT dt. 10.11.2020



### 4A, 4B, 4C, 6B, 6C - B2B Invoices

Total Value  
 -

Total Taxable Value  
 -

Total Tax Liability  
 -

1 liability to be computed on filing of GSTR-3.

IMPORT EWB DATA



### 9B - Credit / Debit Notes (Registered)

Total Taxable Value  
 -

Total Tax Liability  
 -

### 9A - Amended B2B Invoices

Total Value  
 -

Total Taxable Value  
 -

Total Tax Liability  
 -

### 9C - Amended Credit/Debit Notes (Registered)

Total Taxable Value  
 -

Total Tax Liability  
 -



Top

\*\* Please click on 'Generate Summary' button to update the tile summary after updating entries in any table completely. Avoid updating summary after making few entries.

**AS PER SEC37 RULE 59(4) OF CGST ACT 2017 FORM  
GSTR 01A REQUIRED**

Details of auto drafted supplies {from GSTR- 2, GSTR-4 or GSTR-6}

**Ref. Notification No.**

10/2017-CT dt. 28-06-2017

45/2017-CT dt. 13-10-2017



---

# RETURNS ON INWARD SUPPLIES

- **AS PER SECTION 38 RULE 60 FORM **GSTR2** REQUIRED**

- 
- Furnishing details of inward supplies [on basis of outward supplies, credit or debit notes communicated u/s 37(1) ]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

**AS PER SEC38 RULE 60(1) OF CGST ACT 2017 FORM **GSTR -02**  
REQUIRED**

Details of inward supplies of goods or services by every Registered Person  
other than ISD, paying tax under composition, NRTP, Sec. 51 or 52

**Ref. Notification No.**

10/2017-CT dt. 28-06-2017



**AS PER SEC38 RULE 60(1), 60(2), 60(3),  
60(4), 60(5), 60(6) OF CGST ACT 2017 FORM **GSTR -02A**  
REQUIRED**

Details of auto drafted supplies {from GSTR- 1, GSTR-5, GSTR-6, GSTR-7 and GSTR-8}

**Ref. Notification No.**

10/2017-CT dt. 28-06-2017  
82/2020-CT dt. 10.11.2020

PART-A

\*\* Important Notice: If the invoices are more than 500, please check [here](#)

**B2B Invoices**

**Credit/Debit Notes**

**Amendments to B2B Invoices**

**Amendments to Credit/Debit Notes**

PART-B

**ISD Credits**

**Amendments to ISD Credits**

PART-C

**TDS Credits**

**Amendments to TDS Credits**

**TCS Credits**

PART-D

**Import of goods from overseas on bill of entry**

**Import of goods from SEZ units / developers on bill of entry**

^  
Top

**AS PER SEC38 RULE 60(7),60(8) OF CGST ACT 2017 FORM **GSTR -02B**  
**REQUIRED****

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 }

**Ref. Notification No.**

82/2020-CT dt. 10.11.2020



[ITC available](#)[ITC not available](#)[HELP ?](#)

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4(A)(5) ⓘ	19,717.22	2,266.66	2,266.66	0.00
II	Inward Supplies from ISD ▼	4(A)(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4(A)(3) ⓘ	0.00	0.00	0.00	0.00
IV	Import of Goods ▼	4(A)(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4(B)(2) ⓘ	0.00	0.00	0.00	0.00

[BACK TO DASHBOARD](#)[DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#)[DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

SUMMARY

ALL TABLES

[View Advisory](#)

ITC available

ITC not available

HELP ?

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A						
I	All other ITC - Supplies from registered persons ▼	NA ⓘ	0.00	0.00	0.00	0.00
II	Inward Supplies from ISD ▼	NA ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) ⓘ	0.00	0.00	0.00	0.00
Part B						
I	Others ▼	4(B)(2) ⓘ	0.00	0.00	0.00	0.00

[BACK TO DASHBOARD](#)[DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#)[DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

Points of Comparison	GSTR-2A	GSTR-2B
<b>Nature of Statement</b>	It is dynamic and changing everyday as and when suppliers file GSTR1.	Remains static or constant, as the GSTR-2B for one month cannot change based on future actions of the supplier.
<b>ITC on Import of Goods</b>	Details not available	Information of IGST Paid on imported goods and SEZ units are available from ICEGATE
<b>ITC Reversal</b>	ITC reversal details not contained in GSTR 2A.	GSTR-2B contains the details of ITC required to be reversed only in limited specified cases.
<b>GSTR- 1 / 5 filing date and period</b>	GSTR-2A does not contain the GSTR – 1 / 5 filing date and period against each supplier.	GSTR-2B contains the GSTR – 1 / 5 filing date and period against each supplier.
<b>Supplier wise information</b>	GSTR-2A does not contain the supplier wise information. It provides the information invoice/ document wise only.	GSTR-2B contains the supplier-wise as well invoice/document wise information.
<b>Source</b>	GSTR-1, GSTR-5, GSTR-6, GSTR-7, GSTR-8	GSTR-1, GSTR-5, GSTR-6, ICEGATE system
<b>Auto population of data on submission of return</b>	Data in GSTR-2A get populated merely on submission of GSTR- 1.	Data in GSTR-2B get populated after filing of GSTR-1.
<b>Periodicity</b>	GSTR-2A is a dynamic/ periodic statement which includes data on the basis of date of invoices.	GSTR-2B is a monthly statement which includes data for every return which is filed during a particular period.



---

**CONSOLIDATED MONTHLY  
SUMMERY**

**AS PER SEC39 RULE 61(1) OF CGST ACT 2017 ,FORM **GSTR -03****  
**REQUIRED**  
Monthly return

---

**Ref. Notification No.**

10/2017-CT dt. 28-06-2017

- **AS PER SECTION 46 RULE 68 FORM **GSTR-3A****

---

Notice to Registered Person who fails to furnish a return under section 39 or section 44 or section 45



**AS PER SEC 46 RULE 68 OF CGST ACT 2017 ,FORM **GSTR -03A**  
REQUIRED**

**Notice to return defaulter u/s 46 for failing to furnish return u/s 39, 44, 45 or 52.**

---

**Ref. Notification No.**

10/2017-CT dt. 28-06-2017  
02/2020-CT dt. 01.01.2020

- **AS PER SECTION 39(1) RULE 61 FORM **GSTR3B** REQUIRED**

- 
- Furnishing of return for every calendar month 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

**AS PER SEC 39(1) r.w.**

**39(7) RULE 61(1)(i) r.w. 61A OF CGST ACT 2017 ,FORM **GSTR -3B**  
REQUIRED**

**Monthly Return of GST by every Registered Person other than ISD, paying tax under  
composition, NRTP, Sec. 51 or 52**

---

**Ref. Notification No.**

10/2017-CT dt. 28-06-2017  
82/2020-CT dt. 10.11.2020



**AS PER PROVISIO TO 39(1) R.W. 1<sup>ST</sup> PRVISO TO 39(7)  
RULE 61(1)(ii) r.w. 61A OF CGST ACT 2017 ,FORM **GSTR -3B**  
REQUIRED**

**Class of Registered Person as may be notified by the Govt. for furnishing of Return on quarterly basis subject to such conditions and restrictions as may be prescribed**

<b>Period within which return is to be furnished</b>	<b>on or before 22nd or 24th day of the month succeeding such quarter (as applicable)</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020

[Click here](#) for system generated summary status for GSTR-3B.

[Help Manual](#)

### 3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
State/UT Tax	CESS
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

### 3.2 Inter-state supplies

Taxable Value	Integrated Tax
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Interest & late fee payable

### 4. Eligible ITC

Integrated Tax	Central Tax
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
State/UT Tax	CESS
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

### 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

### 5.1 Interest and Late fee

Integrated Tax	Central Tax
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
State/UT Tax	CESS
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

---

# **RETURNS FOR COMPOSITION DEALERS**



- **AS PER SECTION 39(2) RULE 62 FORM **GSTR4** REQUIRED**

- 
- Furnishing of return for each financial year or part thereof by a Registered Person paying tax under the provisions of Sec. 10 (Composition Levy)

**AS PER PROVISIO TO 39(1) 1<sup>ST</sup> PROVISIO TO 39(7) PROVISIO TO 39(1)  
OF CGST ACT 2017 ,FORM **GSTR-04** REQUIRED  
(Payment of Tax for first two months of each quarter for certain class of  
Registered Person as may be notified by Govt.)**

---

<b>Period within which return is to be furnished</b>	<b>by 25th day of the month succeeding such month.)</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020 85/2020-CT dt. 10.11.2020

**AS PER SECTION 10,39(2) R.W. 39(7) RULE 62(1)(ii)  
OF CGST ACT 2017 ,FORM **GSTR – 04**  
REQUIRED (Composition {Yearly Return for registered person opting for composition  
levy})**

---

<b>Period within which return is to be furnished</b>	<b>by 30th day of April following the end of such financial year.</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017 31/2019-CT dt. 28-06-2019 82/2020-CT dt. 10.11.2020



**AS PER SECTION 10, 37 RULE 60(1)  
OF CGST ACT 2017 ,FORM **GSTR – 04A** REQUIRED (Auto-drafted details for  
registered person opting for composition levy {auto-drafted from GSTR-1, GSTR-5  
& GSTR-7}}**)

---

<b>Period within which return is to be furnished</b>	<b>NA</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020

---

# **OTHER MONTHLY RETURNS**

- **AS PER SECTION 39(4) RULE 63 FORM **GSTR5** REQUIRED**

- 
- Furnishing of return for every calendar month or part thereof by every taxable person registered as an Input Service Distributor (ISD)



- **AS PER SECTION 39(5) RULE 63 FORM **GSTR5** REQUIRED**

- 
- Furnishing of return for every calendar month or part thereof by every registered Non-Resident Taxable Person (NRTP)

**AS PER SECTION 39(5) RULE 63  
OF CGST ACT 2017 ,FORM **GSTR – 05** REQUIRED (NRTP {Return 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}**

---

<b>Period within which return is to be furnished</b>	<b>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.</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017

**AS PER SECTION 39(1) R.W. Sec. 14 - IGST RULE 64  
OF CGST ACT 2017 ,FORM **GSTR – 05A** REQUIRED (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>Period within which return is to be furnished</b>	<b>on or before 20th day of the month succeeding the calendar month or part thereof..</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017



**AS PER SECTION 39(4) RULE 65  
OF CGST ACT 2017 ,FORM **GSTR – 06** REQUIRED (ISD (Return For Input Service  
Distributor For Detail Of Invoices on Which Credit has been received and those issued  
under sec.20**

---

<b>Period within which return is to be furnished</b>	<b>Within 13 days after the end of each month.</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017

AS PER SECTION 37, 39 RULE 59(3) and 65  
OF CGST ACT 2017 ,FORM **GSTR – 06A** REQUIRED Details of supplies auto-  
drafted form {auto- drafted from GSTR-1}

---

<b>Period within which return is to be furnished</b>	<b>NA</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017 82/2020-CT dt. 10.11.2020

- **AS PER SECTION 39(3) RULE 66 FORM **GSTR7** REQUIRED**

---

- Furnishing of return for the month in which deduction of tax at source (TDS) was made under the provisions of Sec. 51 by a Registered Person



AS PER SECTION 39(3), 51(2) RULE 65(1)  
OF CGST ACT 2017 ,FORM **GSTR – 07** REQUIRED  
{TDS Return for Tax Deducted at Source}

---

<b>Period within which return is to be furnished</b>	<b>within 10 days after the end of each month.</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017

- **AS PER SECTION 51 RULE 66 FORM **GSTR-7A****

---

Certificate for Tax Deduction at Source u/s 51(3)

AS PER SECTION 39(3), 51(3) RULE 66(3)  
OF CGST ACT 2017 ,FORM **GSTR – 07A**  
{Certificate of TDS}

---

<b>Period within which return is to be furnished</b>	<b>shall be made available to the deductee electronically on the basis of return furnished</b>
Ref. Notification No.	10/2017-CT dt. 28-06-2017



- **AS PER SECTION 52 FORM GSTR-8**

---

Statement to be furnished by e-commerce operator required to collect tax at source u/s 52.

**AS PER SECTION 52(3), 52(4) RULE 67(1)**

**OF CGST ACT 2017 ,FORM **GSTR – 08**TCS {Statement 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}**

---

**Period within which return is to be furnished**

**Payment of Tax: within 10 days after the end of the month in which tax is collected. Furnishing of Statement: within 10 days after the end of such month.**

**Ref. Notification No.**

**10/2017-CT dt. 28-06-2017**

---

# ANNUAL RETURNS



- **AS PER SECTION 44 R.W. 35(5) RULE 80 FORM  
GSTR9 & GSTR 9C**
- 

Annual Return 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.

**AS PER SECTION 44(1) RULE 80(1)  
OF CGST ACT 2017 ,FORM **GSTR – 09** {Annual Return (Every R.P. other  
than ISD, a person paying tax u/s 51 or 52, a casual taxable person and  
NRTP)}**

---

<b>Period within which return is to be furnished</b>	<b>on or before 31st December following the end of F.Y.</b>
Ref. Notification No.	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

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

Taxable value	Integrated tax
<input type="text" value="1,38,77,298.25"/>	<input type="text" value="2,19,156.86"/>
Central Tax	State/UT Tax
<input type="text" value="11,31,741.90"/>	<input type="text" value="11,31,741.90"/>
CESS	
<input type="text" value="0.00"/>	

**5.Details of Outward supplies made during the financial year on which tax is not payable**

Value ()

**6.Details of ITC availed during the financial year.**

Integrated tax	Central Tax
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
State/UT Tax	CESS
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

**7.Details of ITC Reversed and Ineligible ITC for the financial year**

Integrated tax	Central Tax
<input type="text" value="-"/>	<input type="text" value="-"/>
State/UT Tax	CESS
<input type="text" value="-"/>	<input type="text" value="-"/>

**8. Other ITC related information**

Integrated tax	Central Tax
<input type="text" value="65,010.03"/>	<input type="text" value="3,65,376.03"/>
State/UT Tax	CESS
<input type="text" value="3,65,376.03"/>	<input type="text" value="0.00"/>

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

Tax payable	Paid through Cash
<input type="text" value="24,81,943.00"/>	<input type="text" value="0.00"/>
Paid through ITC	
<input type="text" value="24,81,943.00"/>	

[^](#)  
Top



**10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period**

Taxable value	Integrated tax
□-	□-
Central Tax	State/UT Tax
□-	□-
CESS	
□-	

**14. Differential tax paid on account of declaration in table no. 10 & 11**

Taxable value	Tax Paid
□-	□-

**15. Particulars of Demands and Refunds**

Refund claimed	Refund sectioned
□-	□-
Refund pending	Demand of taxes
□-	□-
Taxes paid	Demands pending
□-	□-

**16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis**

Taxable value	Integrated tax
□-	□-
Central Tax	State/UT Tax
□-	□-
CESS	
□-	

**17. HSN wise summary of Outward Supplies**

**No. of Records-**

Taxable value	Integrated tax
□-	□-
Central Tax	State/UT Tax
□-	□-
CESS	
□-	

**18. HSN wise summary of Inward Supplies**

**No. of Records-**

Taxable value	Integrated tax
□-	□-
Central Tax	State/UT Tax
□-	□-
CESS	
□-	

### 19. Late fee payable and paid

Late fee payable

□0.00

Late fee paid

□-

### Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

- **AS PER SECTION 44 RULE 80 FORM **GSTR9A****

---

Annual Return to be furnished on or before 31st December following the end of financial year, as applicable, by Registered Person paying tax under composition..



- **AS PER SECTION 52 FORM **GSTR-9B****

---

Annual Return 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.

**AS PER SEC.52 RULE 80(2) OF CGST ACT 2017 ,FORM **GSTR – 09B****  
**Annual Return (For e-commerce operator required to collect tax u/s 52**  
**containing details of outward supplies effected through it including**  
**returns if any)**

---

<b>Period within which return is to be furnished</b>	<b>on or before 31st December following the end of F.Y.</b>
Ref. Notification No.	NA

**AS PER SECTION 44 r.w. 35(5) RULE 80(3)  
OF CGST ACT 2017 ,FORM **GSTR – 09C** Reconciliation Statement**

---

<b>Period within which return is to be furnished</b>	<b>on or before 31st December following the end of F.Y.</b>
Ref. Notification No.	49/2018-CT dt. 13-09-2018 74/2018-CT dt. 31-12-2018 56/2019-CT dt. 14-11-2019



**Part - A  
Reconciliation  
Statements**

**GSTR - 9C**

**Part - B  
Certifications**

**Part - I**

**Part - II**

**Part - III**

**Part - IV**

**Part - V**

**Basic  
details**

**Reconciliation  
of turnover  
declared in  
audited Annual  
Financial  
Statement with  
turnover  
declared in  
Annual  
(GSTR9)  
Return**

**Reconciliation of  
taxes paid**

**Reconciliation  
of Net Input  
Tax Credit**

**Auditor's  
Recommendation on  
additional Liability  
due to non-  
reconciliation**

- **AS PER SECTION 45 RULE 81 FORM **GSTR10****

---

Final Return to be furnished by every Registered Person who is required to furnish return under section 39(1) and whose registration has been cancelled.

**AS PER SECTION 45 RULE 81  
OF CGST ACT 2017 ,FORM **GSTR – 10** Final Return (after closure  
of business activities)**

---

<b>Period within which return is to be furnished</b>	<b>within 3 months of the date of cancellation or date of order of cancellation, whichever is later</b>
Ref. Notification No.	21/2018-CT 18-04-2018



## Address for future correspondence

Help ?



Building No. / Flat No. \*

WARD No.4

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of the Premises / Building

Road / Street \*

NAI BASTI

City / Town / Locality / Village \*

BUTIBORI

State \*

Maharashtra

District \*

Nagpur

PIN Code \*

440024

Latitude

Enter Latitude

Longitude

Enter Longitude

Mobile Number \*

+91 9096573551

Telephone Number (with STD Code)

STD

Enter Telephone Number

Email Address \*

preetam.batra@gmail.com

FAX Number (with STD Code)

STD

Enter FAX Number

SAVE

Top



## Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate \*

Name of the certifying Chartered Accountant/Cost Accountant \*

Membership number \*

Date of issuance of certificate \*

[SAVE CA DETAILS](#)[Click here to enter/view goods details without invoices or without GSTIN/CX/VAT](#)**8A, 8B & 8C - Goods Details With Invoices**

No. of Records - 0

Total Value

Integrated tax

State/UT Tax

Central Tax

CESS

**8D - Goods Details Without Invoices**

No. of Records - 0

Total Value

Integrated tax

State/UT Tax

Central Tax

CESS

**9 & 10 - Amount of tax payable and paid**

Total Liability

Paid Through Credit

Paid Through Cash

[Top](#)

- **AS PER SECTION 39(6)**

- 
- Power of Commissioner to extend the time limit for furnishing of returns under section 39.



- **AS PER PROVISIO 39(9) RULE 61**

---

- No Rectification 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.

---

**QUESTIONS?**



**ARE  
YOU  
READY  
FOR  
GST?**



गुरु ब्रह्मा गुरुर् विष्णुः

गुरु देवो महेश्वरः ।

गुरु साक्षात् परब्रह्मा

तस्मै श्री गुरवे नमः ॥

CA PREETAM BATRA

91-9689581000



Bon voyage!

Thank You!