

**Filing of Return:** “Filing of returns” constitutes the most important compliance procedure in any tax law which enables the Government or tax administrator to estimate the tax collection for a particular period and determine the correctness and completeness of the tax compliance of the taxpayers.

**1. GST Return-** A return is a document containing details of income which a taxpayer is required to file with the tax administrative authorities. This is used by tax authorities to calculate tax liability.

Under GST, a registered dealer has to file GST returns that include:

- Purchases
- Sales
- Output GST (On sales)
- Input tax credit (GST paid on purchases)

To file GST returns, GST compliant sales and purchase invoices are required. You can generate GST Compliant invoices for free on Clear Tax Bill Book

## **2. Who should file GST Returns?**

In the GST regime, any regular business has to file two monthly returns and one annual return. This amounts to 26 returns in a year.

The beauty of the system is that one has to manually enter

details of one monthly return – GSTR-1. The other return GSTR 3B will get auto-populated by deriving information from GSTR-1 filed by you and your vendors.

There are separate returns required to be filed by special cases such as composition dealers.

### 3. What are the different types of GST Returns?

Here is a list of all the returns to be filed as prescribed under the GST Law along with the due dates.

As per the CGST Act subject to changes by CBIC Notifications

Return Form	Particulars	Frequency	Due Date
<a href="#">GSTR-1</a>	Details of outward supplies of taxable goods and/or services affected	Monthly	11th* of the next month with effect from October 2018  *Previously, the due date was 10th
<a href="#">GSTR-2</a> <b>Suspended</b>	Details of inward supplies of taxable goods and/or services affected claiming the input tax credit.	Monthly	15th of the next month
<a href="#">GSTR-3</a> <b>Suspended</b>	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of tax.	Monthly	20th of the next month
<a href="#">GSTR-3B</a>	Simple Return in which summary of outward supplies along with Input Tax Credit is declared and	Monthly	20th of the next month

	payment of tax is affected by taxpayer		
<a href="#">GSTR-4</a>	Return for a taxpayer registered under the composition levy	Quarterly	18th of the month succeeding quarter
<a href="#">GSTR-5</a>	Return for a Non-Resident foreign taxable person	Monthly	20th of the next month
<a href="#">GSTR-6</a>	Return for an Input Service Distributor	Monthly	13th of the next month
<a href="#">GSTR-7</a>	Return for authorities deducting tax at source.	Monthly	10th of the next month
<a href="#">GSTR-8</a>	Details of supplies effected through e-commerce operator and the amount of tax collected	Monthly	10th of the next month
<a href="#">GSTR-9</a>	Annual Return for a Normal Taxpayer	Annually	31st December of next financial year*
<a href="#">GSTR-9A</a>	Annual Return a taxpayer registered under the composition levy anytime during the year	Annually	31st December of next financial year*
<a href="#">GSTR-10</a>	Final Return	Once, when GST Registration is cancelled or surrendered	Within three months of the date of cancellation or date of cancellation order, whichever is later.
<a href="#">GSTR-11</a>	Details of inward supplies to be furnished by a person having UIN and claiming a refund	Monthly	28th of the month following the month for which statement is filed

## 4. Upcoming Due Dates to file GST Returns

Due Dates for filing GST Returns can be extended by issuing Orders or Notifications.

## **GSTR-1**

### **Quarterly GST Return**

**Annual Turnover up to Rs 1.5 crore can opt for quarterly filing**

<b>Quarter</b>	<b>Due date</b>
Oct-Dec 2018	31st January 2019
Jan- Mar 2019	30th April 2019

### **Monthly GST Return**

**Annual Turnover of more than Rs 1.5 crore must file monthly**

<b>Period</b>	<b>Dates</b>
December 2018	11th January 2019
January 2019	11th February 2019
February 2019	11th March 2019
March 2019	11th April 2019

## **GSTR-2 and GSTR-3**

Filing currently suspended

## **GSTR-3B**

- GSTR-3B has been extended to March 2019

- All businesses have to file **GSTR-3B** by 20th of next month until the month of March 2019.

## **GSTR-4**

Due date for the quarter October 2018 to December 2018 is 18th Jan 2019  
Due date for the quarter Jan 2019 to Mar 2019 is 18th Apr 2019

## **GSTR-5**

Non-resident taxpayers have to file **GSTR-5** by 20th of next month.

## **GSTR-5A**

Those non-resident taxpayers who provide OIDAR services have to file **GSTR-5A** by 20th of next month.

## **GSTR-6**

The input service distributors have to file **GSTR-6** by 13th of next month.

## **GSTR-7**

<b>Period (Monthly)</b>	<b>Date</b>
Oct 2018-Dec 2018	31st January 2019
January 2019	10th February 2019
February 2019	10th March 2019
March 2019	10th April 2019

## **GSTR-8**

<b>Period (Monthly)</b>	<b>Date</b>
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Oct 2018-Dec 2018	31st January 2019
January 2019	10th February 2019
February 2019	10th March 2019
March 2019	10th April 2019

## 5. Previous year extensions of Due dates

### 8th December 2018

CBIC extends due date for filing GSTR-9, GSTR-9A and GSTR-9C from 31st December 2018 till 31st March 2019 for FY 2017-18.

### 28th November 2018

Due dates for filing GSTR-1, GSTR-3B and GSTR-4 have been extended in those places which were affected by cyclones Titli and Gaza:

Sl. no.	Return/Form	Extended due date	Taxpayers eligible for extension
1	Form GSTR-3B for September 2018 and October 2018	30th November 2018	Taxpayers whose principal place of business is in the district of Srikakulam in Andhra Pradesh
2	Form GSTR-3B for October 2018	20th December 2018	Taxpayers whose principal place of business is in 11 districts of Tamil Nadu*
3	Form GSTR-1 for September 2018 and October 2018	30th November 2018	Taxpayers having aggregate turnover more than Rs.1.5 crore and whose principal place of business is in the district of Srikakulam in Andhra Pradesh
4	Form GSTR-1 for October 2018	20th December 2018	Taxpayers having aggregate turnover more than Rs. 1.5 crore and whose principal place of business is in the 11 districts of Tamil Nadu*
5	Form GSTR-1 for the quarter July 2018 to September 2018	30th November 2018	Taxpayers having aggregate turnover of up to Rs. 1.5 crore and whose principal place of business is in the district of Srikakulam in Andhra Pradesh
6	Form GSTR-4 for the quarter July 2018 to September 2018	30th November 2018	Taxpayers registered under Composition scheme, whose principal place of business is in the district of Srikakulam in Andhra Pradesh
7	Form GSTR-7 for the month of October 2018	31st January 2019	All taxpayers

\*Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram.

**10th Sept 2018:**

**1. Extension of Due date for GSTR-3B only for newly migrated taxpayers** for months July 2017 to Nov 2018 till 31st December 2018. The due dates remain unchanged for the rest of the taxpayers.

**2. Extension of Due date for GSTR-1** in case of taxpayers with turnover above Rs 1.5 crores in previous FY or Current FY

a. Regular taxpayers : for months from July 2017 to September 2018 extended till the 31st October 2018.

b. Newly migrated taxpayers : for months from July 2017 to November 2018 extended till the 31st December 2018.

**3. Extension of Due date for GSTR-1** in case of taxpayers with turnover upto Rs 1.5 crores in previous FY or Current FY

a. Regular taxpayers:

Quarter	New Due date
July – September 2017	31st October 2018
October – December 2017	31st October 2018
January – March 2018	31st October 2018
April – June 2018	31st October 2018
July – September 2018	31st October 2018
October – December 2018	31st January 2019



January – March 2019	30th April 2019
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b. Newly migrated taxpayers : For all quarters from July 2017 to September 2018 extended till 31st December 2018.

c. For flood-affected regions of Kodagu, Mahe and Kerala : Above table of dates remain the same except for quarter July 2018 to September 2018 extended till 15th November 2018.

**4. Due date of TRAN-1 and TRAN-2 is extended for certain taxpayers who could not complete filing due to tech glitch, to 31st March 2019 and 30th April 2019 respectively.**

**4th Sep 2018 :**

1. Taxpayers who filed GST CMP-04 for opting out of the composite scheme between 2nd March 2018 to 31st March 2018 can declare their ITC claim in Form GST ITC -01 till 3rd of October 2018.

2. Time limit to file Form GST ITC-04 for the period from July 2017 to June 2018 has been extended till 30th September 2018.

3. CBIC released formats of [GSTR -9](#) & [GSTR -9A](#).

**21st Aug 2018:** Due date for filing GSTR – 3B for July 2018 has been extended to 24th August 2018.

**Due date for GSTR-6 to be filed by ISD Extended!**

Due date of [GSTR-6](#) filing for the months from July 2017 to August 2018 is now 30th September 2018. ([Notification](#) dated 30th July 2018).

**6. Late Fees for not Filing Return on Time**

If GST Returns are not filed within time, you will be liable to pay interest and a late fee.

Interest is 18% per annum. It has to be calculated by the taxpayer on the amount of outstanding tax to be paid. The time period will be from the next day of filing to the date of payment.

[Late fees](#) is Rs. 100 per day per Act. So it is 100 under CGST & 100 under SGST. Total will be Rs. 200/day. Maximum is Rs. 5,000. There is no late fee on IGST.

## Latest Update as on 31st Dec 2018

Late fees waived off on GSTR-1, GSTR-4, GSTR-3B being filed for the period from July 2017 to September 2018 between 22nd Dec 2018 to 31st Mar 2019.

Reduced late fees of Rs 50 per day of delay (Rs 20 for NIL return) is applicable for those who filed the GSTR-3B beyond the due date stipulated for months July 2017 to September 2018 before 22nd December 2018

## Update as on 7th March 2018

- **CBEC withdraws the reduction in Late fees for only GSTR-5A** charged for delay in return filing with effect from 7th March 2018.

This means that the late fees to be paid by taxpayers for late-filing of GSTR-5A now stands at a total of Rs. 200 per day of delay (Rs. 100 per day of delay for NIL return) subject to the maximum cap in the late fees at Rs. 5,000

As on 7th March 2018, **the reduced late fees for other returns** such as GSTR-1, GSTR-3B (October 2017 onwards), GSTR-4, GSTR-5 & GSTR-6 continue to apply.

## Assessment under GST

Under GST, the term “assessment” means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment. Normally, persons having GST registration file GST returns and pay GST every month based on self-assessment of GST liability. However, the Government at all times has the rights to re-assess or perform an assessment by itself and determine if there is a short payment of GST.

## **Types of Assessment under GST**

The different types of assessment under GST are as under:

- Section 59 – Self assessment of taxes payable
- Section 60 – Provisional assessment
- Section 61 – Scrutiny of tax returns filed by registered taxable persons
- Section 62 – Assessment of registered taxable person who have failed to file the tax returns
- Section 63 – Assessment of unregistered persons
- Section 64 – Summary assessment in certain special cases

### **Section 59 – Self Assessment**

The taxable person is required to pay tax on the basis of self-assessment done by himself. Hence, all GST return filings are based on self-assessment by the taxpayer.

In this regard, provisions of Section 59 of the GST Act is reproduced hereunder:

“Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.”

### **Section 60 – Provisional Assessment**

Provisional assessment can be conducted for a taxable person when the taxpayer is unable to determine the value of goods or service or both or determine the rate of tax applicable thereto.

### **Procedure for Provisional Assessment**

**Step 1:** The taxable person has to give, the concerned GST officer, a request for provisional assessment in writing.

**Step 2:** The GST officer on reviewing the application, will pass an order, within a period not later than ninety days from the date of receipt of the request, allowing payment of tax on provisional basis or at a GST rate or on such value as specified by him.

**Step 3:** The taxable person, who is making payment on provisional basis, has to issue a bond with a security promising to pay the difference between provisionally assessed tax and final assessed tax.

**Step 4:** The GST officer will pass final assessment, with a period not exceeding six months from the date of communication of order of provisional payment.

### **Interest Payable for Provisional Assessment**

In case, after final assessment, the tax is held payable i.e. taxable person is held liable to pay more tax than tax paid at the time of provisional assessment, in such case, the taxable person will be liable to pay interest on such tax payment. Interest would be calculated from the actual due date of tax (please note original due date should be considered and not provisional tax payment date) till the date of actual payment of tax. The interest calculation position will remain same, even if the payment of tax is done before or after final assessment.

## **Refund under Provisional Assessment**

In case of refund, interest will be paid on such refund as provided under section 56.

### **Section 61 – Scrutiny Assessment**

GST Officers can scrutinize a GST return and related particulars furnished by the registered person to verify the correctness of the return. This is called a scrutiny assessment. In case there is any discrepancies noticed by the officer, he/she would inform the same to the registered person and seek his explanation on the same. On the basis of the explanation received from the registered person, the officer can take following action:

- If the explanation provided is satisfactory, the officer will inform about the same to the registered person and no further action will be taken in this regard.
- If the explanation provided is not satisfactory or the registered person has failed to take corrective measures after accepting the discrepancies, the proper officer will initiate appropriate action like conducting audit of registered person, conducting special audit, inspect and search the place of business of registered person, or initiate demand and recovery provisions.

### **Section 62 – Failure to File GST Return – Best Judgement Assessment**

When a registered person fails to furnish the required returns, even after service of notice under Section 46 an assessment would be conducted by the GST Officer. In such cases, the GST officer would proceed to assess the tax liability of the taxpayer to

the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date for furnishing of the annual return for the financial year to which the tax not paid relates.

On receipt of the said assessment order, if the registered person furnishes a valid return within a period of 30 days from the date of issuance of assessment order, then in such case, the assessment order would be deemed to have withdrawn. However, the registered person will be liable to pay interest under Section 50 (1) and/or liable to pay late fee under Section 47.

### **Section 63 – Assessment of Unregistered Person – Best Judgement**

When a taxable person fails to obtain GST registration even though liable to do so or whose registration has been cancelled under section 29 (2) but who was liable to pay tax, the GST officer can proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

### **Section 64 – Summary Assessment**

A GST Officer can on any evidence showing a tax liability of a person coming to his notice, proceed to assess the tax liability of such person to protect the interest of revenue and issue an

assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue. In order to undertake assessment under section 64, the proper officer is required to obtain previous permission of additional commissioner or joint commissioner. Such an assessment is called summary assessment.