

## Returns Including GST Practitioners

### 4. Introduction

A return is a summarized statement containing details of specified particulars relating to business activity undertaken by a taxable person during a prescribed period. Following are the various purposes of furnishing returns:

(a)	Mode of transfer of information to tax administration;
(b)	Compliance verification program of tax administration;
(c)	Declaration of tax liability for a given period by a taxpayer;
(d)	Finalization of the tax liabilities of the taxpayer within stipulated period of limitation;
(e)	Providing necessary inputs for taking policy decision ;
(f)	Management of audit and anti-evasion programs of tax administration.

In terms of Section 37, 38 and 39 of the CGST Act, 2017, a registered person is required to furnish following returns for every tax period:

1.	Return furnishing details of outward supplies during a tax period,
2.	Return furnishing details of inward supplies during a tax period, and
3.	Return furnishing details of inward and outward supply, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed.

Section 48 of the CGST Act provides for authorization of an eligible person to act as approved GST practitioners. A registered person may authorise an approved GST practitioner to furnish information, on his behalf, to the Government. The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal, examination of GST Practitioners, Surrender of enrolment of GST Practitioner and other conditions relevant for their functioning have been prescribed in rules 83, 83A, 83B and 84 of the CGST Rules.

### 4.1 Furnishing details of outward supplies - Section 37 read with Rule 59

<p><b>Furnishing details of outward supplies</b>                  Every registered person shall furnish electronically, the details of outward supplies of goods or services or both affected during the tax period. Such details are to be furnished on or before tenth day of the month succeeding the said tax period and shall be furnished in FORM GSTR-1 electronically, through the Common Portal either directly or through a Facilitation Centre notified by Commissioner. Such details must be communicated to the recipient of the said supplies. However, provisions of section 37(1) shall not be applicable to the following persons:</p>			
(a)	An Input service Distributor;	(d)	A person deducting tax under Section 51; or
(b)	A non-resident taxable person;	(e)	A person collecting tax under Section 52 of the CGST Act, 2017.
	A person paying tax under composition		
(c)	scheme;		

37(1) read with Rule 59(1)	<p>An Input Service Distributor, a non-resident Taxable Person, A person paying tax under composition scheme and a person who is deducting TDS under Section 51 or collecting TCS under Section 52 of the Act, are also required to furnish returns in accordance with the separate provisions which are discussed in detail later in this chapter. Further, provisions of Rule 59(1) are not applicable to the supplier of online information and database access or retrieval services referred to in section 14 of the IGST Act, 2017.</p> <table border="1" data-bbox="289 325 1469 798"> <tr> <td data-bbox="289 325 402 798" rowspan="9">Rule 59(2)</td> <td colspan="2" data-bbox="402 325 1469 367">The details of outward supplies to be furnished in GSTR-1 shall include following:</td> </tr> <tr> <td colspan="2" data-bbox="402 367 1469 409">Invoice wise details of all -</td> </tr> <tr> <td data-bbox="402 409 495 451">(a)</td> <td data-bbox="495 409 1469 451">(i) Inter-State and intra-State supplies made to registered persons;</td> </tr> <tr> <td data-bbox="402 451 495 514">(a)</td> <td data-bbox="495 451 1469 514">(ii) Inter-State supplies with invoice value more than Rs.2,50,000/- made to unregistered persons;</td> </tr> <tr> <td colspan="2" data-bbox="402 514 1469 556">Consolidated details of all -</td> </tr> <tr> <td data-bbox="402 556 495 640">(b)</td> <td data-bbox="495 556 1469 640">(i) Intra-State supplies made to unregistered persons for each rate of tax; and</td> </tr> <tr> <td data-bbox="402 640 495 724">(b)</td> <td data-bbox="495 640 1469 724">(ii) State wise inter-State supplies with invoice value upto Rs. 2,50,000/- made to unregistered persons for each rate of tax; and</td> </tr> <tr> <td data-bbox="402 724 495 798">(c)</td> <td data-bbox="495 724 1469 798">Debit and credit notes, if any issued during the month for invoices issued previously.</td> </tr> </table>	Rule 59(2)	The details of outward supplies to be furnished in GSTR-1 shall include following:		Invoice wise details of all -		(a)	(i) Inter-State and intra-State supplies made to registered persons;	(a)	(ii) Inter-State supplies with invoice value more than Rs.2,50,000/- made to unregistered persons;	Consolidated details of all -		(b)	(i) Intra-State supplies made to unregistered persons for each rate of tax; and	(b)	(ii) State wise inter-State supplies with invoice value upto Rs. 2,50,000/- made to unregistered persons for each rate of tax; and	(c)	Debit and credit notes, if any issued during the month for invoices issued previously.
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	First proviso	The registered person liable to file details of outward supplies shall not be allowed to furnish the same during the period from the eleventh day to the fifteenth day of the month succeeding the tax period.																
Second proviso	Commissioner may extend the time limit for furnishing such details after recording the reasons in writing and by issuing notification for the same. Extension may be given to such class of taxable persons as may be specified in the notification.																	
Third proviso	<p>Any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner of Central Tax.</p> <table border="1" data-bbox="289 1102 1469 1291"> <tr> <td data-bbox="289 1102 402 1291">Rule 59(3)</td> <td data-bbox="402 1102 1469 1291"> <p>Communication of details furnished in FORM GSTR-1 to the recipient of supplies</p> <p>The details furnished by the supplier of goods or services or both in FORM GSTR-1 shall be communicated to the recipient of supplies electronically in Part A of FORM GSTR- 2A , in FORM GSTR-4A and in FORM GSTR-6A through the Common Portal after the due date of filing of FORM GSTR-1 .</p> </td> </tr> </table>	Rule 59(3)	<p>Communication of details furnished in FORM GSTR-1 to the recipient of supplies</p> <p>The details furnished by the supplier of goods or services or both in FORM GSTR-1 shall be communicated to the recipient of supplies electronically in Part A of FORM GSTR- 2A , in FORM GSTR-4A and in FORM GSTR-6A through the Common Portal after the due date of filing of FORM GSTR-1 .</p>															
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37(2)	<p><u>Acceptance or rejection of amendment in details by the supplier</u></p> <p>The supplier of goods or services who has been communicated the details under section 38(3) i.e. by recipient in FORM GSTR-1A or the details of Inward supplies of Input Service Distributor under section 38(4), shall either accept or reject the details so communicated to him on or before the 17th day but not before the 15th day of the month succeeding the tax period for which detail is furnished and the details furnished by the supplier in FORM GSTR-1 under section 37(1) shall stand amended accordingly.</p>																	
37(3)	<p><u>Rectification of error or omission in furnishing details of outward supply under Section 37(1)</u></p> <p>Where the details of outward supplies, furnished by a registered person (i.e. supplier) under Section 37(1), have remain unmatched under section 42 or section 43, the registered person shall upon discovery of error or omission therein, rectify such error or omission in the prescribed manner and shall pay the due tax and interest, if any, in case of any short payment of tax on account of such error or omission in the return to be furnished for the tax period in which such error or omission was discovered.</p>																	
First Proviso	<p><u>Time limit for rectification or error or omission</u></p> <p>Rectification of error or omission, as discussed above, shall not be allowed after furnishing of the return under Section 39 for the month of September following the end of the relevant financial year by such supplier or furnishing of the annual return under Section 44 for the relevant financial year by the supplier, whichever is earlier.</p>																	

Second Proviso	Order No. 02/2018-CT, dated 31.12.2018 applicable with effect from 31.12.2018	
	Rectification of error or omission in respect of the details furnished under section 37(1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under section 37(1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.	
	Rule 59(4)	<p>Details of inward supplies amended by the recipient shall be made available to the supplier</p> <p>The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under Section 39, shall be made available to the supplier electronically in FORM GSTR-1A through the Common Portal. Further, the supplier may either accept or reject such modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent such modifications are accepted by him.</p>
Details of Outward Supply -GSTR-1		
Format of the return		
The return comprises of following tables:		
(i)	Taxable Outward Supplies made to Registered Persons (B to B Invoices) - Table 4A, 4B, 4C, 6B, 6C	
	4A	Supplies other than those (i) attracting reverse charge and (ii) supplies made through ecommerce 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.
For all Business to Business supplies i.e. from one registered person to another registered person (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.		
(ii)	Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh - Table 5	
	For all inter-State B to C (i.e. from registered person to unregistered person) supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5.	
(iii)	Zero rated supplies and deemed Exports - Table 6	
	Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available at the time of filing of return, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment in Table 9 in the subsequent tax period in which the details are available but before claiming any refund/rebate related to the said invoice.	
	6A	Export
	6B	Supplies made to SEZ unit or SEZ developer
	6C	Deemed exports
The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT) needs to be reported under "0" tax amount heading in Table 6A and 6B.		

	Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 - Table 7
	Table 7 captures information in respect of taxable supply of:
(iv)	(i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000; Comments: For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7;
	(ii) Taxable value net of debit/credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
	(iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
	(iv) Table 7A(1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A(2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A(1);
	(v) Table 7B(1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B(2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B(1); and
	(vi) Table 7B to capture information State wise and rate wise.
(v)	Nil rated, exempted and non-GST outward supplies - Table 8 Table 8 shall capture the sales summary of items and/or services that are nil rated (0% GST but allow you to claim ITC on tax paid for inputs), exempt (those which do not attract GST but do not allow you to claim ITC on tax paid for inputs) and non-GST supplies (those which are outside the purview of GST and may attract other taxes like state VAT etc. Amendments to taxable outward supply details of which are 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-Table 9.
	(vi) Amendments to taxable outward supplies to unregistered persons furnished in returns in Table 7 for earlier tax periods. -Table 10 Consolidated Statement of Advances Received/ Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period-Table 11
(vii)	HSN-wise summary of outward supplies - Table 12 Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.
	(viii) Documents issued during the tax period - Table 13 This table captures details of various types of documents issued during the tax period such as Tax Invoice, Debit Note, Credit Note, Receipt Voucher, Payment Voucher, Delivery challan for job work etc.
Due date of GSTR-1	
As per Section 37(1) of CGST Act, 2017, details of outward supplies shall be furnished on or before 10th of the month succeeding the tax period. Further, in terms of Notification No 57/2017 - Central Tax dated 15.11.2017, Registered persons having aggregate turnover of up to 1.5 Crore rupees in the preceding financial year or the current financial year shall furnish GSTR-1 on a quarterly basis.	

Other Registered persons having aggregate turnover of more than 1.5 Crore rupees shall furnish these returns on monthly basis.

It is pertinent to highlight that Registered persons having aggregate turnover of up to 1.5 Crore rupees in the preceding financial year or the current financial year shall furnish GSTR-1 till the time specified below:

S.No.	Quarter for Furnishing FORM GSTR-1	Time period for furnishing FORM GSTR-1
1	April - June,	31st July
2	July - September,	31st October
3	October - December,	31st January
4	January - March,	30th April

#### **4.2 Furnishing details of inward supplies - Section 38 read with Rule 60**

38(1)	<u>Verification of details communicated under section 37(1) by the recipient of supplies</u>		
	Every registered person shall verify, validate, modify or delete, if so required, the details of outward supplies and credit or debit notes communicated under section 37(1). Such registered person has to prepare the details of his inward supplies and credit or debit notes and may include therein the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under Section 37(1).		
	However, provisions of section 38(1) shall not be applicable to the following persons:		
	(a)	An Input service Distributor;	(d) A person deducting tax under Section 51; or
	(b)	A non-resident taxable person;	(e) A person collecting tax under Section 52 of the CGST Act, 2017.
(c)	A person paying tax under composition scheme;		
38(2)	Note: GST Council Has Deferred The Furnishing Of Form GSTR 2 Till The Date It Is Notified Keeping In View The Difficulties Faced By The Taxpayer In Filing The Same. No Date Has Been Notified So Far.		
	<u>Furnishing details of inward supply after the tenth day but on or before the fifteenth day of the month succeeding the tax period</u>		
	Every registered person shall furnish the details of inward supplies of taxable goods or services or both received by it during a tax period (i.e. a calendar month), including the following:		
	1.	The details of inward supplies on which tax is payable under reverse charge;	
	2.	Inward supplies taxable under the IGST Act or inward supplies on which IGST is payable in terms of Section 3 of the Customs Tariff Act 1975; and	
	3.	Credit or debit notes received in respect of such supplies during a tax period.	
First proviso	The Commissioner may, by Notification, extend the time limit for furnishing the details of inward supplies of goods or services or both for such class of taxable persons as specified in the Notification itself .		
	Any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner of Central Tax.		
	<u>Form and manner in which details of inward supplies shall be required to be furnished</u>		
	Every registered person required furnishing the details of inward supplies of goods or services or both received during a tax period and furnish the same in FORM GSTR-2 electronically through the Common Portal. He can furnish the details on the common portal either directly or through a Facilitation Centre notified by the Commissioner. Such detail of inward supplies is to be prepared on		

Second proviso	Rule 60(1)	the basis of the following:		
	(a)	Details contained in Part A, Part B, Part C and Part D of FORM GSTR-2A , including the details of his inward supplies;		
	(b)	Credit or debit notes communicated under section 37(1) ;		
	(c)	The details of inward supplies as per his records;		
	(d)	Credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under section 37(1); and		
	(e)	Details of such other inward supplies, if any, required to be furnished under section 38(2)		
	However, provisions of rule 60(1) are not applicable to the supplier of online information and database access or retrieval services referred to in section 14 of the IGST Act, 2017.			
	Rule 60(3)	The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.		
	Rule 60(4)	The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2 .		
	Rule 60(8)	The details of inward supplies of goods or services or both furnished in Form GSTR-2 shall include:		
(a)		Invoice-wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;		
(b)		Import of goods and services made; and		
(c)		Debit and credit notes, if any, received from supplier.		
However, provisions of Section 38(2) shall not apply to the following persons:				
(a)		An Input service Distributor;	(d)	A person deducting tax under Section 51;
(b)		A non-resident taxable person;	(e)	A person collecting tax under Section 52.
(c)	A person paying tax under composition scheme;			
38(3) Read with Rule 59(4)	<u>Communication of amendment in details by the recipient of supplies</u> The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under Section 39, shall be made available to the supplier electronically in FORM GSTR-1A through the Common Portal. Further, the supplier may either accept or reject such modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent such modifications are accepted by him.			
38(4)	<u>Communication of amendment in details by the recipient of supplies being composition supplier or input service distributor</u> The details of supplies modified, deleted or included by the recipient being Composition Supplier or Input Service Distributor, shall be communicated to the concerned registered supplier electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.			
38(5)	<u>Rectification of error or omission in furnishing details of inward supply under Section 38(2)</u> Where the details of inward supplies, furnished by a registered person (i.e. recipient) under Section 38(2), have remain unmatched under Section 42 or Section 43, the registered person shall upon discovery of any error or omission therein, rectify such error or omission in the prescribed manner and shall pay the due tax and interest if there was any short payment of tax on account of such error or omission in the return to be furnished for the tax period in which			

	such error or omission is discovered.
Proviso to 38(5)	<u>Time limit for rectification of error or omission in furnishing details of inward supply under section 38(2)</u> Rectification of error or omission in furnishing details of inward supply shall not be allowed after furnishing of the return under Section 39 for the month of September following the end of the relevant financial year to which such details pertains or furnishing of relevant annual return by the supplier, whichever is earlier. In simple words, no rectification of error or omission in FORM GSTR-2 shall be allowed after 20th October of the following financial year or actual date of furnishing of annual return, whichever is earlier.

#### 4.3 Furnishing of returns - Section 39 read with Rules 61, 62, 63 and 66

39(1)	<u>Furnishing of monthly return in FORM GSTR-3/GSTR-3B</u>	
	For the Period 01.07.2017 to 31.01.2019	
	Every registered person shall electronically furnish a return for every calendar month or part thereof, declaring therein the details of inward and outward supplies of goods or services or both, tax credit availed, tax payable, tax paid, and such other particulars as may be prescribed, on or before the 20th day of the month succeeding such calendar month or part thereof. However, the provisions of section 39(1) shall not apply to the following persons:	
	(a)	An Input service Distributor;
	(b)	A non-resident taxable person;
	(c)	A person paying tax under composition scheme;
	(d)	A person deducting tax under Section 51; or
	(e)	A person collecting tax under Section 52 of the CGST Act, 2017.
	<u>For the period 01.02.2019 to a date immediately preceding the date to be notified later</u>	
	Every registered person shall, for every calendar month or part thereof, furnish a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed in the Rules. However, the provisions of section 39(1) shall not apply to the following persons:	
(a)	An Input service Distributor;	
(b)	A non-resident taxable person;	
(c)	A person paying tax under composition scheme;	
(d)	A person deducting tax under Section 51; or	
(e)	Collecting tax under Section 52 of the CGST Act, 2017.	
Proviso	Applicable with effect from 01.02.2019	
	The Government may notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to specified conditions and restrictions. Government has intended to make return filing on quarterly basis for certain class of registered persons. Therefore, necessary amendments have been made in Section 39(1) for removing the specified time for return filing namely 'on or before the 20th day of the month succeeding such calendar month or part thereof'. As a result of the amendment, the time limit for furnishing of the return shall be prescribed in the Rules .	
Rule 61	<u>Form and manner of furnishing monthly return as applicable for both the above periods</u>	
61(1)	<u>Monthly return to be furnished electronically in FORM GSTR-3</u> Every registered person is required to furnish the monthly return in FORM GSTR 3 electronically through common portal.	

61(2)	<p><u>Generation of Part A of FORM GSTR- 3</u></p> <p>Part A of FORM GSTR- 3 shall be electronically generated on the basis of information furnished through returns in FORM GSTR-1 , FORM GSTR-2 and based on other liabilities of preceding tax periods.</p>
61(3)	<p><u>Inclusion of details of discharge of liability in Part B of FORM GSTR-3</u></p> <p>Every registered person furnishing the return in FORM GSTR-3 shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this chapter by debiting the electronic cash ledger or electronic credit ledger and include such details in Part B of the return in FORM GSTR-3. However discharge of such tax liability shall be subject to the provisions of section 49 which deals with the subject of payment of tax, interest, penalty and other amounts. Thus, the manner for payment of tax as prescribed in section 49 shall be followed while discharging the tax liability.</p>
61(4)	<p><u>Method of claiming refund of any balance in the electronic cash ledger</u></p> <p>A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of section 49(6), may claim such refund in Part B of the return in FORM GSTR-3 and such return shall be deemed to be an application filed under section 54. Further, in terms of section 49(6) the balance in the electronic cash ledger or electronic credit ledger after payment of tax, interest, penalty, fee or any other amount payable under this Act or the rules made thereunder may be refunded in accordance with the provisions of section 54. Section 54 deals with the subject of refund and any person entitled to claim refund has to file an application under this section only. For detailed discussion on refund readers may refer to Chapter 11.</p>
61(5)	<p><u>As amended retrospectively w.e.f. 01.07.2017 -N. No. 49/2019-CT, dated 09.10.2019</u> <u>Simple monthly return GSTR- 3B</u></p> <p>Where the time limit for furnishing of details in FORM GSTR-1 or in FORM GSTR-2 has been extended, the return specified in section 39(1) shall, be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.</p>
Proviso	<p>Where a return in FORM GSTR-3B is required to be furnished by a person then such person shall not be required to furnish the return in FORM GSTR-3 . Consequently, duplication of furnishing the returns i.e. FORM GSTR-3 and FORM GSTR-3B containing the same information has been avoided.</p>
<p><u>For the period 01.07.2017 to a date immediately preceding the date to be notified later</u></p>	
<p><u>Returns by a person paying tax under composition levy under Section 10 (GSTR- 4)</u></p> <p>A registered person, who opts to pay tax under Section 10 i.e. Composition Levy, shall furnish a return, electronically, for each quarter or part thereof, declaring therein the details of turnover in a State or Union territory, inward supplies of goods or services or both received by it, amount of tax payable on turnover, and tax paid thereof, and such return shall be filed within 18 days from the end of the quarter to which the return relates.</p>	
<p><u>Rule 62 Form and manner of submission of quarterly return by the composition supplier</u></p>	
<p><u>For the period 01.07.2017 to 22.04.2019</u></p> <p><u>Submission of statement and return</u></p> <p>Every registered person paying tax under section 10 shall furnish the quarterly return in FORM GSTR-4 electronically on the basis of details contained in FORM GSTR-4A , and where required, after adding, correcting or deleting the details. Further, FORM GSTR-4A is the form which contains ‘Details of outward supplies made available to the recipient registered under Composition Scheme on the basis of FORM GSTR-1 furnished by the supplier’.</p>	
<p><u>With effect from 23.0</u></p>	

39(2) read with Rule 62	62(1)	<u>Form and manner of submission of quarterly return - Rule 62(1)</u> Every registered person paying tax under Section 10 i.e. under composition scheme primarily for supplier of goods or new composition scheme primarily for supplier of services shall-	
		(i)	Furnish a Statement in FORM GST CMP-08 (Statement for payment of self-assessed tax) for every quarter or part thereof. The aforesaid statement shall contain the details of self-assessed tax and is to be furnished till the 18th day of the month succeeding such quarter ; and
		(ii)	Furnish a Return in FORM GSTR-4 for every financial year or a part thereof. The aforesaid Return is to be furnished on or before 30th April following the end of such financial year.
	Proviso to 62(1)	<u>Applicable for the period 13.10.2017 to 22.04.2019</u> The registered person who opts to pay tax under composition levy with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under Sec.10.	
		62(2)	<u>For the period 01.07.2017 to 22.04.2019</u> <u>Payment of tax, interest, penalty, fees or any other amount payable</u> Every registered person furnishing the return under Rule 62(1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable by debiting the electronic cash ledger.
	<u>With effect from 23.04.2019 Payment of tax or interest</u> Every registered person furnishing the statement in FORM GST CMP-08 under Rule 62(1) shall discharge his liability towards tax or interest by debiting the electronic cash ledger.		
	62(3)		<u>Contents of the return</u> The return furnished under Rule 62(1) shall include the-
		(a)	Invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
		(b)	Consolidated details of outward supplies made.
	62(4)	<u>Furnishing of details and returns, where required, by a registered person who has opted to pay tax under composition scheme from the beginning of a financial year</u> A registered person who has opted to pay tax under composition scheme primarily for supplier of goods under Section 10 or with effect from 23.04.2019 under new composition scheme primarily for supplier of services from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and monthly return relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier. Further, in terms of Explanation to Rule 62(4) the person shall not be eligible to avail input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for composition scheme primarily for supplier of goods under section 10 or with effect from 23.04.2019 prior to opting for paying tax by availing the benefit of new composition scheme primarily for supplier of services.	

62(5)	<u>For the period 01.07.2017 to 22.04.2019</u> <u>Duties of a registered person opting to withdraw from the composition scheme</u> A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish the details relating to the period prior to his opting for payment of tax under section 9 in FORM GSTR- 4 till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.	
	<u>With effect from 23.04.2019</u> A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish:	
	(a)	A Statement in FORM GST CMP-08 for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls; and
	(b)	A Return in FORM GSTR-4 for the above-mentioned period till the 30th April following the end of the financial year during which such withdrawal falls
62(6)	<u>Applicable with effect from 23.04.2019</u> Duties of a person who ceases to avail the benefit of new composition scheme - primarily for supplier of services Such person, where required shall furnish:	
	(i)	A Statement in FORM GST CMP-08 for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of cessation takes place; and
	(ii)	A Return in FORM GSTR-4 for the above-mentioned period till the 30th April following the end of the financial year during which such cessation happens.
	<u>Monthly return by a person liable for deducting tax at source in FORM GSTR 7</u> Every registered person who has been mandated by the Government to deduct tax at source under Section 51 on payments made to supplier of taxable goods or services or both, shall, electronically furnish a return for every month in which such deductions have been made, within 10 days after the end of such month.	
39(3) Read with Rule 66	Rule 66	<u>Form and manner of submission of return by a person required to deduct tax at source</u>
66(1)	<u>Deductor shall electronically furnish the return in FORM GSTR-7</u> Every registered person required to deduct tax at source (hereafter referred to as “deductor”) shall furnish a return in FORM GSTR-7 electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.	
	Format of Return	
	Table 3	The details of the tax deducted at source
	Table 4	Enables the deductor to make amendments to details of tax deducted at source in respect of any earlier tax period
	Table 5	The amount of tax deducted at source which is required to be paid to the credit of the government.
	Table 6	Interest, late fee payable and paid for the tax period.
	Table 7	Refund claimed from electronic cash ledger
	Table 8	Debit entries in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return

	66(2) read with 60(6)	<p><u>Amount deducted by deductor shall be made available to each of the deductees</u></p> <p>The details furnished by the deductor shall be made available electronically to each of the deductees on the common portal after filing of FORM GSTR-7 for claiming the amount of tax deducted in his electronic cash ledger after validation. Further, Rule 60(6) provides that the details of tax deducted at source furnished by the deductor under section 39(3) in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the Common Portal and the said deductee may include the same in FORM GSTR-2.</p>
	66(3)	<p><u>Manner of making available TDS certificate to the deductee</u></p> <p>The certificate of tax deduction at source shall be made available electronically to the deductee on the common portal in FORM GSTR-7A on the basis of the return furnished in FORMGSTR-7.</p>
39(4)		<p><u>Monthly return by an input service distributor</u></p> <p>Every taxable person registered as an Input Service Distributor (ISD) shall be liable to furnish a return, electronically, for every calendar month or part of the month, within 13 days after the end of such month.</p>
	65	<p><u>Form and manner of submission of return by ISD</u></p> <p>Every ISD shall furnish electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and credit distributed under section 20 of the Act on the basis of details contained in FORM GSTR-6A , and where required, after adding, correcting or deleting the details . Section 20 provides manner of distribution of credit by ISD. Further, such return is required to be furnished through common portal either directly or from a Facilitation Centre notified by the Commissioner.</p>
	60(5)	<p><u>Details furnished by ISD in FORM GSTR-6 to be made available to recipient of Credit</u></p> <p>The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under Rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR-2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2 .</p>
		<p><u>Monthly return by a non-resident taxable person</u></p> <p>Every registered non-resident taxable person shall be required to furnish a return, electronically, for every month or part thereof in GSTR-5 within 20 days after the end of such month to which the return relates or within seven days after the last day of the period for which registration as non-resident taxable person is valid as per Section 27 (1) of the Act, whichever is earlier. In terms of section 27(1) registration sought by a non-resident taxable person shall be valid for a period specified in the application for registration or for a period of 90 days from the date of effective registration, whichever is earlier.</p>
		<p><u>Form and manner of submission of return by non-resident taxable person</u></p> <p>Every registered non-resident taxable person shall furnish a return in Form GSTR-5 electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner. He shall declare therein the details of outward supplies and inward supplies and shall pay the due tax, interest, penalty, fees or any other amount payable within twenty days after the end of a tax period to which the return relates or, within seven days after the last day of the validity period of registration, whichever is earlier.</p>
		<p><u>Format of Return - GSTR 5</u></p>
	1.	<p>Table 3 comprises of details of inputs or capital goods received from Overseas. The said detail has to be provided Bill of Entry wise. Taxpayer has to specify the amount of ITC eligible on such import of goods. It is essential to note here that Bill of Entry information including six digits port code and seven digits bill of entry number shall be provided by the</p>

39(5) Read with Rule 63	63		taxpayer.	
		2.	Table 4 comprises of amendment of import of goods which are declared in the returns of earlier tax period.	
			Further, details of all invoices, rate-wise, pertaining to the tax period separately for goods	
		3.	and services should be reported as under:	
			i.	Table 5 captures the details of invoices for all B to B supplies (whether inter-State or intra-State);
			ii.	Table 6 captures the details of invoices for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/-;
			iii.	Table 7 captures the state-wise details of invoices for all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/-.
			iv.	Table 8 consists of amendments in respect of -
		(a)		B2B outward supplies declared in the previous tax period;
		(b)		B2C inter-State invoices where invoice value is more than 2.5 lakhs reported in the previous tax period; and
			(c)	Original Debit and credit note details and its amendments.
		4.	Table 9 covers the Amendments in respect of B2C outward supplies other than inter States supplies where invoice value is upto Rs 250000/-.	
		5.	Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.	
6.	Table 11 provides the details of tax paid during the month. The taxpayer can opt to pay either through cash or ITC.			
	On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.			
60(4A)	The details of invoices furnished by a non-resident taxable person in his return in FORM GSTR-5 under Rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2 .			
39(6)	<u>Extension of time limit for furnishing returns under Section 39</u> The Commissioner may extend the time limit for furnishing the returns for such class of registered persons as may be specified in the notification. However, any extension of time limit notified by a Commissioner of State tax/Union Territory tax shall be deemed to be notified by the Commissioner of Central tax.			
39(7)	<u>For the period 01.07.2017 to a date immediately preceding the date to be notified later</u> <u>Tax to be paid on or before last date of furnishing return</u> Every registered person who is required to furnish return under section 39(1)/39(3)/39(5) shall pay to the Government the tax due as per such return on or before the last date on which he is required to furnish such return. However, the Government may notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return.			
39(8)	<u>Compulsory furnishing of returns even in case of no supply during a tax period</u> Every registered person effecting taxable supplies of goods or services or both during a tax period, whether paying tax under normal levy under Section 9 or composition levy under Section 10, shall be required to file the return for every tax period irrespective of the fact that no supplies of goods or services or both have been made during such tax period.			

39(9)	<p><u>W.e.f. a date to be notified</u></p> <p>Subject to the provisions of sections 37 and 38, if any omission or incorrect particulars are discovered in the return after it has been furnished and such omission or incorrect particulars are not a result of any scrutiny, audit, inspection or enforcement activity carried out by the tax authorities, then the registered person shall rectify such omission or incorrect particulars in such form and manner as may be prescribed. However, such registered person shall pay the applicable interest.</p> <p><u>For the period 01.07.2017 to a date immediately preceding the date to be notified</u></p> <p><u>Rectification of omission or incorrect particulars furnished in the return</u></p> <p>Subject to the provisions of sections 37 and 38, if any omission or incorrect particulars are discovered in the return after it has been furnished and such omission or incorrect particulars are not a result of any scrutiny, audit, inspection or enforcement activity carried out by the tax authorities, then the registered person shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such faults are discovered. However, such registered person shall pay the applicable interest.</p>
39(9)	<p><u>Time limit for rectification of omission or incorrect particulars furnished in the return</u></p> <p>No such rectification shall be allowed after the due date for furnishing of return for the month of September, or second quarter following the end of the Financial year (i.e. April to September) or actual date of furnishing of annual return for the financial year to which such rectification relates, whichever is earlier.</p>
39(10)	<p><u>Prohibition on furnishing return for a tax period in case of failure to furnish returns for any of the previous tax periods</u></p> <p>A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.</p>
<p><b>1. Filing of Returns under GST- Regarding - Circular No. 26/26/2017-GST, dated 29.12.2017 [Relevant Extract only]</b></p>	
1.	<p>1.3 It has been further decided that the time period of filing of FORM GSTR-2 and FORM GSTR -3 for the months of July 2017 to March 2018 would be worked out by a Committee of officers and communicated later.</p>
2.	<p>Amendment / corrections / rectification of errors;</p>
3.1	<p>Various representations have been received wherein registered persons have requested for clarification on the procedure for rectification of errors made while filing their FORM GSTR-3B . In this regard, Circular No. 7/7/2017-GST dated 1st September 2017 was issued which clarified that errors committed while filing FORM GSTR - 3B may be rectified while filing FORM GSTR-1 and FORM GSTR-2 of the same month. Further, in the said circular, it was clarified that the system will automatically reconcile the data submitted in FORM GSTR-3B with FORM GSTR-1 and FORM GSTR-2 , and the variations if any will either be offset against output tax liability or added to the output tax liability of the subsequent months of the registered person.</p>
3.2	<p>Since, the GST Council has decided that the time period of filing of FORM GSTR-2 and FORM GSTR -3 for the month of July 2017 to March 2018 would be worked out by a Committee of officers, the system based reconciliation prescribed under Circular No. 7/7/2017-GST dated 1st September 2017 can only be operationalised after the relevant notification is issued. The said circular is therefore kept in abeyance till such time.</p>
4.	<p>It is clarified that as return in FORM GSTR-3B do not contain provisions for reporting of differential figures for past month(s), the said figures may be reported on net basis along with the values for current month itself in appropriate tables i.e. Table No. 3.1, 3.2, 4 and 5, as the case may be. It may be noted that while making adjustment in the output tax liability or input tax credit, there can be no negative entries in the FORM GSTR-3B . The amount remaining for adjustment, if any, may be adjusted in the return(s) in FORM GSTR- 3B of subsequent month(s) and, in cases where such adjustment is not feasible, refund may be claimed. Where</p>

	adjustments have been made in FORM GSTR-3B of multiple months, corresponding adjustments in FORM GSTR-1 should also preferably be made in the corresponding months.
5.	Where the taxpayer has committed an error in submitting (before offsetting and filing) the information in FORM GSTR-3B , a provision for editing the same has been provided. The facility to edit the information can be used only before offsetting the liability and editing will not be permitted after offsetting the liability. Hence, every care should be taken to ensure the accuracy of the figures before proceeding to offset the liabilities.
6.	It is further clarified that the information furnished by the registered person in the return in FORM GSTR-3B would be reconciled by the department's system with the information furnished in FORM GSTR-1 and discrepancies, if any, shall be dealt with in accordance with the relevant provisions of the CGST Act, 2017 and rules made thereunder. Detailed instructions regarding reconciliation of information furnished in FORM GSTR-3B with that contained in FORM GSTR-2 and FORM GSTR-3 will be issued in due course of time.

#### **4.4 First return - Section 40**

Every registered person who has affected outward supplies, during the period beginning from the date he became liable for registration till the date registration was granted, shall declare the details of such outward supplies in the first return (GSTR1 and GSTR 3B) furnished by him after grant of registration.

#### **4.5 Claim of input tax credit and provisional acceptance thereof - Section 41**

41(1)	<u>Entitlement to take self-assessed eligible credit and provisional credit thereof</u> Every registered person shall be entitled to take the credit of eligible input tax in his return and such amount shall be credited to his electronic credit ledger on provisional basis.
41(2)	<u>Utilisation of self-assessed credit only for payment of self-assessed output tax</u> Creditor self-assessed tax shall be utilised only for payment of self-assessed output tax as specified in the return i.e. such credit cannot be utilized for making payment of any demand created as a result of any adjudication proceedings.

#### **4.6 Matching, reversal and reclaim of input tax credit - Section 42**

Note: Since furnishing of FORM GSTR 2 and FORM GSTR 3 has been deferred, most of the following provisions have also been deferred.

	<u>Matching of claims of input tax credit</u> The details of every inward supply furnished by a registered person (i.e. recipient) in FORM GSTR-2 shall be matched -
a)	With the corresponding details of outward supply furnished by the corresponding registered person (supplier) in his return for the same tax period or any preceding period.
(b)	With the IGST paid under Section 3 of the Customs Tariff Act, 1975 in respect of goods imported byhim.
(c)	For duplication of claims of ITC.

42(1)	Rule 69	<u>Matching of claiming of input tax credit</u>			
		Following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in FORM GSTR-3:			
		(a)	GSTIN of the supplier;	(d)	Invoice/ or debit note date; and
		(b)	GSTIN of the recipient;	(e)	Tax amount
		(c)	Invoice/ or debit note number;		
	First proviso to 69	Where the time limit for furnishing FORM GSTR-1 specified under section 37 and FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly.			
	Second proviso to 69	The Commissioner may by order extend the date of matching relating to claim of input tax credit.			
		Explanation (i) provides that the claim of input tax credit in respect of invoices and debit notes in FORM GSTR-2 that were accepted by the recipient on the basis of FORM GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return.			
		Explanation (ii) provides that the claim of input tax credit shall be considered as matched, where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.			
42(2) read with 70	<u>Final acceptance of ITC claimed on provisional basis and communication thereof</u>				
	The claim of so much of the ITC as is attributable to inward supplies that match with details of corresponding outward supplies or with IGST paid under Section 3 of the Customs Tariff Act, 1975 in respect of imported goods shall be finally accepted and such acceptance shall be communicated to the recipient in the manner prescribed in Rule 70 .				
	70(1)	The final acceptance of claim of ITC in respect of any tax period, specified in section 42(2), shall be made available electronically to the registered person (recipient) making such claim in FORM GST MIS -1 through the Common Portal.			
	70(2)	The claim of input tax credit in respect of any tax period which was earlier communicated as mismatched but is subsequently found to be matched after rectification by the supplier or recipient, shall be finally accepted and made available electronically to the person (recipient) making such claim in FORM GST MIS - 1 through the Common Portal.			
	Note: Since matching of inward supplies with outward supplies has been deferred by Department, GST MIS-1 has not been notified.				
42(3) read with Rule 71	<u>Communication of discrepancy where ITC claimed by recipient exceeds the output tax declared by Supplier where the input tax credit claimed by the recipient on inward supply is in excess of the output tax declared by the supplier on the same supply or the supplier has omitted to declare such outward supply in his valid return, such discrepancy shall be communicated to the supplier as well as recipient of goods or services or both in the manner given in Rule 71.</u>				
	71(1)	Any discrepancy in the claim of input tax credit in respect of any tax period as specified in aforesaid Section 42(3), and the details of output tax liable to be added under Section 42(5) on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in FORM GST MIS -1 and to the supplier electronically in FORM GST MIS-2 through the Common Portal on or before the last date of the month in which the matching is carried out.			

	71(2)	A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
	71(3)	A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available. Note: As already stated matching of inward supplies with outward supplies has been deferred by Department, thus, FORM GST MIS-2 has also not been notified yet by the Department.
42(4)	<u>Communication of duplicate claims of ITC filed by the recipient</u> Read with Rule 72, where input tax credit on an inward supply is claimed by a registered person (i.e. recipient) more than once, such duplication shall be communicated to the recipient in FORM GST MIS - 1 electronically through the Common Portal.	
42(5)	<u>Reversal of claim of input tax credit in case discrepancy is not rectified</u> If the discrepancy relating to mismatch between input tax credit claimed by recipient on inward supply and corresponding output tax declared by registered supplier on such outward supply is not rectified by the supplier in his valid return for the month in which discrepancy is communicated, so much of the amount of input tax credit claimed on inward supply that exceeds the output tax declared on corresponding outward supply by registered supplier shall be added to the output tax liability of the registered recipient in the manner provided by Rule 71(4). Aforesaid Rule 71(4) provides that where the discrepancy is not rectified under Rule 71(2) or Rule 71(3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available. Note: Since no mismatch is identified in accordance with Section 42 of the CGST Act, 2017 due to deferment of filing of FORM GSTR 2 and FORM GSTR 3, above stated provision shall not apply as of now.	
42(6)	<u>Reversal of credit on duplicate claims of ITC filed by the recipient</u> Where input tax credit on an inward supply is claimed by a registered person (i.e. recipient) more than once, then the excess credit on account of such duplication shall be added to the output tax liability of the recipient in his return for the month in which the duplication is communicated.	
42(7)	<u>Reclaim of input tax credit reversed under Section 42(5)</u> In terms of section 42(7), at times, subsequent to reversal of input tax credit under Section 42(5), the registered supplier realizes his mistake and declares the details of the invoice or debit note in his valid return within the following time limit as specified under Section 39(9). Earlier of; -	
	a.	Due date of furnishing of return for the month of September or, second quarter following the end of the financial year, or
	b.	Actual date of furnishing of relevant Annual Return [due date is 31st December of the following financial year].
	In the above case, the recipient shall be entitled to reclaim the input tax credit that was added to output tax liability under Section 42(5).	
42(8)	<u>Liability to pay interest on reversal under Section 42(5) and 42(6)</u> Where any amount has been added to the output tax liability of the recipient on account of reversal of claims of input tax credit under Section 42(5) and 42(6), the recipient shall be liable to pay interest at the rate notified under Section 50(1) on the amount so added from the date of availing credit till the date corresponding additions are made. In exercise of the aforesaid power, rate of interest has been notified at the rate of 18% vide N.No.13/2017-CT/ N. No. 06/2017-IT, both dated 28.06.2017.	

42(9)	<p><u>Refund of interest paid under Section 42(8) where the recipient gets entitled to reclaim input tax credit under Section 42(7)</u></p> <p>In terms of the above provision, if the recipient gets entitled to reclaim the amount of Input Tax Credit which was added to output tax liability under Section 42(7), then the interest paid thereon under Section 42(8) shall also be refunded to him in view of aforesaid Section 42(9) and such Interest shall be refunded to the electronic cash ledger of the recipient in the manner provided in Rule 77. Aforesaid Rule 77 provides among other things that the interest to be refunded under Section 42(9) shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-05. Further, the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54 of the Act. Provisions of section 54 have been discussed in Chapter 11.</p>
42(10)	<p><u>Input tax credit reclaimed in contravention of the provisions of Section 42(7)</u></p> <p>Any amount that is reduced from output tax liability in contravention of the provisions of aforesaid Section 42 (7) shall be added to the output tax liability of the recipient i.e. if in respect of any amount reduced from output tax liability, no/different corresponding details have been furnished by the supplier in its returns, such amount shall be required to be added back by the recipient. Further, such amount shall be added in the return for the month in which such contravention takes place and such recipient shall also be liable to pay interest on the amount so added @ 24 % vide N.No.13/2017-CT / N. No. 06/2017-IT, both dated 28.06.2017.</p>

#### **4.7 Matching, reversal and reclaim of reduction in output tax liability - Section 43**

43(1)	<p><b>Matching of claim for reduction in output tax liability by the supplier</b> The details of every credit note issued by the supplier in favour of the recipient, in relation to outward supply, shall be matched-</p>				
	(a)	With corresponding reduction in claim of input tax credit by the corresponding registered person (i.e. recipient) in his valid return for the same tax period or any subsequent tax period; and			
	(b)	For duplication of claims for reduction in output tax liability.			
	Rule 73	Following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in FORM GSTR-3.			
		(a)	GSTIN of the supplier;	(d)	Credit note date; and
		(b)	GSTIN of the recipient;	(e)	Tax amount
		(c)	Credit note number;		
First proviso	<p><u>Extension of date of matching of claim of reduction in the OTL</u> Where the time limit for furnishing FORM GSTR-1 under section 37 and FORM GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability (OTL) shall be extended accordingly.</p>				
Secod provio	<p><u>Commission may extend the date of matching relating to claim of reduction in OTL</u> The Commissioner may extend the date of matching relating to claim of reduction in output tax liability (OTL) to such date as may be specified in the notification.</p>				

	<p>Explanation (i) to Rule 73 - The claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the recipient in FORM GSTR-2 without amendment shall be treated as mismatched if the corresponding recipient has furnished a valid return.</p>	
	<p>Explanation (ii) to Rule 73 - The claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.</p>	
43(2)	<p><u>Final acceptance of claim for reduction in output tax liability and communication thereof</u> The amount of claim for reduction in output tax liability of the supplier, on account of issuance of credit note that matches with corresponding reduction in input tax credit claimed by the recipient shall be finally accepted and communicated to the supplier in the manner given in Rule 74 .</p>	
		<p><u>Final acceptance of reduction in OTL and communication thereof</u></p>
	Rule 74	<p>(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in Section 43(2), shall be made available electronically to the person making such claim in FORM GST MIS - 1 through the Common Portal.</p> <p>(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS - 1 through the Common Portal.</p>
43(3)	<p><u>Communication of discrepancy where reduction in output tax liability exceeds the corresponding reduction in ITC</u> Where claim for reduction in output tax liability made by the supplier exceeds the corresponding reduction in claim for input tax credit by the recipient, or the recipient omits to declare the details of corresponding credit note in his valid returns, the discrepancy shall be communicated to both the supplier and the recipient in the manner given in Rule 75. The aforesaid Rule inter alia, provides as under:</p>	
		<p><u>Communication of discrepancy in reduction in OTL to the supplier and the recipient</u></p>
	Rule 75(1)	<p>Any discrepancy in claim of reduction in output tax liability, specified in section 43(3), and the details of output tax liability to be added under section 43(5) on account of continuation of such discrepancy shall be made available to the registered person making such claim electronically in FORM GST MIS -1 and to the recipient electronically in FORM GST MIS - 2 through the common portal on or before the last date of the month in which the matching has been carried out.</p>
	Rule 75(2)	<p><u>Suitable rectifications in the statement of outward supplies by the supplier</u> A supplier to whom any discrepancy is made available under rule 75(1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.</p>
	<p><u>Suitable rectifications in the statement of outward supplies by the supplier</u></p>	
Rule 75(3)	<p>A recipient to whom any discrepancy is made available under rule 75(1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.</p>	
	<p>Since GSTR 2 and GSTR 3 have been deferred by the Department, matching of claim of reduction in output tax liability has also been deferred. Accordingly, GST MIS - 1 and GST MIS-2 has not been notified yet.</p>	

43(4)	<u>Communication of duplicate claims for reduction in output tax liability made by recipient</u> Where claim for reduction in OTL is made by a. supplier more than once, such duplication shall be communicated to the supplier in the manner given in Rule 76 .	
	Rule 76	<u>Claim of reduction in OTL more than once</u> Duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the Common Portal.
43(5)	<u>Reversal of reduction in output tax liability</u> If the discrepancy relating to mismatch between claim for reduction in output tax liability (by supplier) and corresponding reduction in claim for input tax credit (by recipient) is not rectified by the recipient in his valid return for the month in which discrepancy is communicated, so much of the amount of claim for reduction in output tax liability that exceeds the corresponding reduction in claim for input tax credit shall be added to the output tax liability of the registered supplier in his return for the month succeeding the month in which discrepancy is communicated in the manner provided in Rule 75(4).	
	Rule 75(4)	<u>Amount to be added to OTL of the supplier where the discrepancy is not rectified under Rule 75(2)/ Rule 75(3)</u> Where the discrepancy is not rectified under rule 75(2) or rule 75 (3), an amount to the extent of discrepancy shall be added to the OTL of the supplier and debited to the electronic liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.
43(6)	<u>Reversal of duplicate claims of reduction in output tax liability</u> Where claim for reduction in OTL is made by a supplier more than once, then the excess reduction in OTL on account of such duplication shall be added to the OTL of the supplier in his return for the month in which the duplication is communicated.	
43(7)	<u>Reclaim of reduction in OTL reversed under Section 43(5)</u> The supplier shall become entitled to reduce from his OTL the amount added under section 43(5), if the recipient declares the details of the credit note in his valid return within the following period specified under section 39(9):	
	Earlier of:	
	(a)	Due date of furnishing of return for the month of September/second quarter following the end of the financial year; or
	(b)	Actual date of furnishing of relevant annual return
43(8)	<u>Liability to pay interest on reversal under Section 43(5) and 43(6)</u> The above provision provides that where any amount has been added to the output tax liability of the supplier on account of reversal of reduction in output tax liability under Section 43(5) or Section 43(6), the recipient shall be liable to pay interest at the rate specified under Section 50(1) (i.e. at the rate as may be notified but not exceeding 18%) on the amount so added from the date of such claim for reduction in the output tax liability till the corresponding additions are made. In exercise of the aforesaid power, rate of interest has been notified at the rate of 18 % vide N. No. 13/2017-CT/ N. No. 06/2017-IT, both dated 28.06.2017.	
43(9)	<u>Refund of interest paid under Section 43(8) where the supplier gets entitled to reclaim reduction in output tax liability under Section 43(7)</u> If the supplier gets entitled to reclaim the reduction in output tax liability reversed under Section 43(7), then the interest paid thereon under Section 43(8) shall also be available for refund by virtue of section 43(9). Interest shall be refunded to the electronic cash ledger of the supplier in the manner given in Rule 77.	

Rule 77	<p><u>Refund of interest paid on reclaim of reversals</u></p> <p>The interest is to be refunded under Section 43(9) shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-05. Further, the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54 of CGST Act. Aforesaid section 54 has been discussed in chapter 11.</p>
43(10)	<p><u>Reversal of reduction in output tax liability reclaimed in contravention of Section 43(7)</u></p> <p>Any amount that is reduced in contravention of provisions of sub-section shall be added back in the output tax liability of supplier in his return for the month in which contravention takes place. Further, such supplier shall also be liable to pay interest on such amount so added at the rate specified in Section 50(3). In exercise of the aforesaid power, rate of interest has been notified at the rate of 24 % vide N. No. 13/2017-CT/ N. No. 06/2017-IT, both dated 28.06.2017.</p>

#### 4.8 Annual Return - Section 44

44(1)	<p><u>Furnishing of annual return</u></p>			
	<p>Every registered person shall be required to file an Annual Return for every financial year electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner. Further, such return shall be required to be filed on or before the 31st day of the December following the end of such financial year.</p>			
	<p><u>Extension of time limit for furnishing of annual return in FORM GSTR-9/ FORM GSTR-9A and Reconciliation Statement in FORM GSTR-9C for the by inserting Explanation after Section 44(2)</u></p>			
	<p><u>Furnishing of annual return for 2017-18 &amp; 2018-19 made optional for small taxpayers</u></p> <p>Furnishing of annual return in respect of financial years 2017-18 and 2018-19 has been made optional for small taxpayers whose aggregate turnover does not exceed two crore rupees and who have not furnished the annual return under section 44(1) read with rule 80 before the due date. However, the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date - N. No. 47/2019-CT, dated 09.10.2019.</p>			
	<p>However, this provision shall not apply to the following persons:</p>			
	(a)	An Input service Distributor;	(d)	A person mandated by the government to deduct tax at source under section 51;
	(b)	A casual taxable person; and	(e)	An e-commerce operator liable to collect tax at source under section 52 of the CGST Act
(c)	A non-resident taxable person.			
<p><u>No annual return by person supplying OIDAR services</u></p>				
<p>However, persons supplying OIDAR Services from a place outside India to a person in India, other than a registered person, shall not be required to furnish FORM GSTR-9 and FORM GSTR-9C with effect from 28.06.2019-Notification No. 30/2019-CT, dated 28.06.2019</p>				
<p>Further, in view of the proviso to Rule 80(1) a person paying tax under section 10 i.e. Composition Levy shall furnish the annual return in FORM GSTR-9A. Furthermore, in view of the provisions of Rule 80(2) an electronic commerce operator who is required to collect tax at source under Section 52 shall furnish the annual return in FORM GSTR-9B. Provisions of TCS have been made effective with effect from 01.10.2018. Consequently, for the financial year 2017-18, FORM GSTR-9B is not relevant.</p>				

First proviso to 44(1)	<u>With effect from 01.01.2020</u> The Commissioner may by notification extend the time limit for furnishing the annual return for such class of registered persons as may be specified in the Notification. However, the Commissioner can extend the date only on the recommendations of the GST Council. In addition, the Commissioner has to record the reasons for extension of furnishing the annual return.
Second proviso to 44(1)	<u>With effect from 01.01.2020</u> Any extension of time limit notified by the Commissioner of State tax/Commissioner of Union territory tax shall be deemed to be notified by the Commissioner of Central Tax.
	<u>Furnishing of annual return along with audited annual accounts and reconciliation statement</u>
44(2) read with Rule 80(3)	Every registered person who is required to get his accounts audited under section 35(5) (i.e. whose aggregate turnover during a financial year exceeds rupees two crore), shall furnish a copy of audited annual accounts and a duly certified reconciliation statement in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
1. Circular No. 124/43/2019-GST, dated 18.11.2019	
Subject: Clarification regarding optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019 - Regarding.	
Attention is invited to notification No. 47/2019-Central Tax dated 9th October, 2019 (hereinafter referred to as “the said notification”) issued under section 148 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) providing for special procedure for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the CGST Rules”).	
2.	Vide the said notification it is provided that the annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date for the financial year 2017-18 and 2018-19, in respect of those registered persons. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues raised as below:-
	<p>a. As per proviso to sub-rule (1) of rule 80 of the CGST Rules, a person paying tax under section 10 is required to furnish the annual return in FORM GSTR-9A . Since the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees, it is clarified that the taxpayers under composition scheme, may, at their own option file FORM GSTR-9A for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9A for the said period.</p> <p>b. As per sub-rule (1) of rule 80 of the CGST Rules, every registered person other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified Circular No. 124/43/2019 - GST P a g e 2 of 2 under sub-section (1) of section 44 electronically in FORM GSTR-9 . Further, the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees. Accordingly, it is clarified that the taxpayers, may, at their own option file FORM GSTR-9 for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9 for the said period.</p>

3.	Section 73 of the said Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Therefore, irrespective of the time and quantum of tax which has not been paid or short paid, the taxpayer has the liberty to self-ascertain such tax amount and pay it through FORM GST DRC-03 . Accordingly, it is clarified that if any registered taxpayer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through FORM GST DRC-03.
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#### **4.9 Final Return - Section 45 read with Rule 81**

Every registered person who is required to furnish a return under Section 39(1) and whose registration has been cancelled shall furnish a final return electronically within the following time limit:

Later of the following dates:

(a)	Three months of the date of cancellation, or	(b)	Three months of the date of order of cancellation
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Further, Rule 81- final return is to be furnished electronically on common portal in FORM GSTR-10.

Further, if the final return is not filed within the stipulated date, then notice in FORM GSTR-3A has to be issued to the taxpayer. If the registered person still fails to file the final return within 15 days of the receipt of notice in FORM GSTR-3A , then an assessment order (best judgment basis) in FORM GST ASMT-13 under section 62 read with rule 100 shall have to be issued to determine the liability of the registered person under section 29(5) on the basis of information available with the proper officer. On the contrary, if the registered person furnishes the final return within 30 days of the date of service of the order in FORM GST ASMT-13, then said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.

#### **Summary table of various types of Returns**

<b>Return</b>	<b>Description of Return</b>	<b>Description of person</b>	<b>Due Date for filing</b>
GSTR 1	Statement of Outward supplies of Goods or Services	Normal Registered Person	10th of the next month
GSTR 2	Statement of Inward supplies of Goods or services	Normal Registered Person	15th of the next month
GSTR 3	Return for a normal taxpayer	Normal Registered Person	20th of the next month
GSTR 3B	Simple Monthly Return	Normal Registered Person	20th of the next month
GSTR 4	Quarterly Return	Taxable Person opting for Composition Levy	<p><u>With effect from 23.04.2019-N.No. 21/2019-CT, dated 23.04.2019</u></p> <p>On or before 30th April following the end of financial year for which return is to be furnished</p> <p><u>For the period 01.07.2017 to 22.04.2019</u></p> <p>18th of the month succeeding the quarter</p>
GSTR 5	Monthly return for a non-resident taxpayer	Non-resident taxpayer	20th of the month succeeding tax period & within 7 days after expiry of registration

GSTR 5A	Monthly return for a person supplying OIDAR services from a place out- side India to anon-taxable online recipient	Supplier of Online information and Database Access or Retrieval Services [OIDAR]	20th of the next month
GSTR 6	Monthly return for an Input ServiceDistributor (ISD)	Input Service Distributor	13th of the next month
GSTR 7	Monthly return for authorities deducting tax at source	Person deducting TDS under Section 51 of CGST Act, 2017	10th of the next month
GSTR 8	Monthly statement for E-Commerce Operator depicting supplies effecting through it.	E-Commerce Operator collecting TCS under Section 52 of CGST Act, 2017	10th of the next month
GSTR 9	Annual Return	Registered Person other than an ISD, TDS/TCS Taxpayer, casual taxable person and Non-resident Taxpayer	31st December of next Financial Year
GSTR9A	Simplified Annual Return underComposition Scheme	Taxable Person opting forComposition Levy	31st December of next Financial Year
GSTR 10	Final Return	Taxable person whose registration has been surrendered or cancelled.	Within three months of the date of cancellation or date of order of cancellation, whichever is later
GSTR 11	Details of inward supplies to be furnished by a person having UIN	Persons who have been issued a Unique Identity Number (UIN)	28th of the next month

#### **4.10 Notice to Return Defaulters - Section 46 - Read with Rule 68**

Where a registered person fails to furnish a return under Section 39 [Furnishing of Returns] or Section 44 (Annual Return) or section 45 (Final Return) or Section 52 [Collection of Tax at source], a notice in FORM GSTR-3A shall be issued electronically requiring him to furnish the relevant return within 15 days in the prescribed form and manner.

#### **4.11 Levy of Late Fee - Section 47**

47(1)	<p><b>Levy of late fee for delay in furnishing of FORM GSTR-1, GSTR-2, GSTR-3 / GSTR-3B and GSTR-10</b></p> <p>Any registered person who fails to furnish the details of outward or inward supplies required under section 37 [details of outward supplies] or section 38 [details of inward supplies] or returns required under section 39 (monthly or quarterly or yearly return as the case may be) or section 45 (final return) by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.</p>
47(2)	<p><b>Levy of late fee for delay in furnishing of FORM GSTR-9/ GSTR-9A and GSTR-9C</b></p> <p>Section 47(2) stipulates, that any registered person who fails to furnish the return required under section 44 (i.e. Annual Return) by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at 0.25% of his turnover in the State or Union territory.</p>

However, Section 128 confers powers on the Government to waive in part or full any late fee referred to in Section 47 for such class of taxpayers and under such mitigating circumstances as may be specified in the Notification, issued in this regard.

#### 4.12 Goods and services tax practitioners - Section 48

	<p><b><u>Manner of approval of GST Practitioners and conditions relevant for their functioning</u></b> The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as prescribed in Rule 83 and Rule 84.</p>		
48(1)	<p><b><u>Qualifications and conditions for enrolment as a GST Practitioner</u></b> An application in FORM GST PCT-01 may be made electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner. Further, the applicant must possess the following qualifications:</p>		
	(i) Is a citizen of India;	(iv) Has not been convicted by a competent court; and	
	(ii) Is a person of sound mind;	(v) Satisfies any of the following qualifications i.e. (a), (b) or (c) tabulated in the table below.	
	(iii) Is not adjudicated as insolvent;		
	<p>In addition, the applicant must satisfy any of the following conditions, namely:</p>		
	(a)	That he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Indirect Taxes and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazette officer for a period of not less than two years; or	
	(b)	That he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years; or	
	(c)	He has passed: -	
		A graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or	
		A degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in sub- clause (i); or	
Any other examination notified by the Government, on the recommendation of the council, for this purpose; or			
	(iv) Has passed any of the following examinations, namely. -		
(a)	Final examination of the Institute of Chartered Accountants of India; or		
(b)	Final examination of the Institute of Cost Accountants of India; or		
(c)	Final examination of the Institute of Company Secretaries of India.		
83(2)	<p><b><u>Acceptance or rejection of the application for enrolment as GST Practitioner</u></b> On receipt of the application referred to in sub-rule (1), the authorised officer shall, after making such enquiry as he considers necessary, either enroll the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT - 2 or reject his application where it is found that the</p>		

	applicant is not qualified to be enrolled as a goods and services tax practitioner.
83(3)	<p><u>Validity period of enrolment as GST Practitioner</u> The enrolment made under rule 83(2) shall be valid until it is cancelled.</p>
	<p>Additionally, provides that no person enrolled as a goods and service tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council. National Academy of Customs, Indirect Taxes and Narcotics [NACIN], Department of Revenue, Ministry of Finance, Government of India has been notified as the Authority to conduct the examination as per Rule 83(3) with effect from 28.05.2018 vide N. No. 24/2018-Central Tax, dated 28.05.2018. In addition, the necessary details about examination of goods and service tax practitioners are provided vide Rule 83A which is discussed below:</p>
	<p>With effect from 30.10.2018 vide N. No. 60/2018 and provides as under:</p>
(1)	Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.
(2)	The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as "NACIN") shall conduct the examination.
(3)	Frequency of examination. - The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.
(4)	Registration for the examination and payment of fee.-
	(i) A person who is required to pass the examination shall register online on a website specified by NACIN. (ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.
(5)	Examination centers. - The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.
(6)	<u>Period for passing the examination and number of attempts allowed</u>
	(i) A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within the period within 30 months [24 months for the period 30.10.2018 to 08.10.2019] of enrolment. However, if a person is enrolled as a GST Practitioner before 01.07.2018, he shall get one more year to pass the examination. In addition, for a GST Practitioner who has been enrolled as a sales tax practitioner or tax return preparer under the existing law for a minimum period of 5 years, the period to pass the examination will be 30 months [18 months upto 31.01.2019] from the appointed date.

		<p>(ii) A person required to pass the examination may avail of any number of attempts, but these attempts shall be within the period as specified in clause (i).</p> <p>(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.</p> <p>(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.</p>
	(7)	Nature of examination. - The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.
	(8)	Qualifying marks. - A person shall be required to secure 50% of the total marks.
	(9)	Guidelines for the candidates .-
		<p>(i) NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal.</p> <p>(ii) Any person who is or has been found to be indulging in unfair means or practices</p>
		shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -
	(a)	Obtaining support for his candidature by any means;
	(b)	Impersonating;
	(c)	Submitting fabricated documents;
	(d)	Resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;
	(e)	Found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;
	(f)	Communicating with others or exchanging calculators, chits, papers etc. (on which something is written);
	(g)	Misbehaving in the examination center in any manner;
	(h)	Tampering with the hardware and/or software deployed; and
	(i)	Attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.
	(10)	Disqualification of person using unfair means or practice.- If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

	(11)	Declaration of result. - NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.		
	(12)	Handling representations. - A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.		
	(13)	Power to relax . - Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.		
	Annexure-A Pattern and Syllabus of the Examination - [See sub-rule 7]			
	PAPER: GST Law & Procedures:			
	Time allowed	2 hours and 30 minutes	Maximum marks	200
	Number of MCQ	100	Qualifying marks	100
	Language of Questions	English and Hindi	Negative marking	No
	Syllabus			
	Following Acts, 2017 and Rules, 2017 are covered under the syllabus			
	1	CGST Act	6	CGST Rules
	2	IGST Act	7	IGST Rules
	3	SGST Acts	8	All State Goods and Services Tax Rules
	4	Union Territory GST Act	9	Notifications, Circulars & Orders issued fromtime to time under the said Acts and Rules
	5	GST (Compensation to States) Act		
	83B	<u>Surrender of enrolment of goods and service tax practitioner</u> Rule 83B has been inserted vide N. No. 33/2019-CT, dated 18.07.2019 but shall become applicable with effect from such date as may be notified by the Central Government. However, no such date has been notified so far.		
	83B (1)	A GST Practitioner seeking to surrender his enrolment shall electronically submit an application in FORM GST PCT-06 at the common portal.		
	83B (2)	The Commissioner or an officer authorised by him may cancel the enrolment of such practitioner by order in FORM GST PCT-0 after causing necessary enquiry.		
	Second proviso To 83(3)	<u>Time limit for passing the exams for a sales tax practitioner or tax return preparer</u> GST Practitioner enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of minimum five years shall be eligible to remain enrolled unless he passes the said examination within 30 months [(18 months for the period 13.06.2018 to 31.01.2019) and (one year from the period 01.07.2017 to 12.06.2018)] from the appointed date.		

	83(4)	<p><u>Consequences of being found guilty of misconduct</u></p> <p>If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT-04 direct that he shall henceforth be disqualified under section 48 to function as a goods and service tax practitioner.</p>
	83(5)	<p><u>Daytime limit for filing an appeal against disqualification order</u></p> <p>Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of the order under sub-rule (4), appeal to the Commissioner against such order.</p>
	83(6)	<p><u>Authority to undertake specified tasks by a GST Practitioner</u></p> <p>Any registered person may, at his option, authorize a goods and services tax practitioner on the Common Portal in FORM GST PCT-05 or, at any time, withdraw such authorization in FORM GST PCT- 05 and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorization during the period of authorization.</p>
	83(7)	<p><u>Seeking confirmation regarding a statement furnished by the GST Practitioner</u></p> <p>Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the Common Portal.</p> <p>Further, in terms of proviso to Rule 83(7), where the taxable person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statements furnished by the goods and services tax practitioner.</p>
	83(8)	<p><u>Scope of activities to be undertaken by a GST Practitioner</u></p> <p>A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-</p>
		(a) Furnish the details of outward and inward supplies;
		(b) Furnish monthly, quarterly, annual or final return;
		(c) Make deposit for credit into the electronic cash ledger;
		(d) File a claim for refund;
		(e) File an application for amendment or cancellation of registration;
		(f) <u>Applicable with effect from 01.02.2019</u> Furnish information for generation of e-way bill;
		(g) <u>Applicable with effect from 01.02.2019</u> Furnish details of challan in FORM GST ITC-04;
		(h) <u>Applicable with effect from 01.02.2019</u> File an application for amendment or cancellation of enrolment under rule 58; and
	(i) <u>Applicable with effect from 01.02.2019</u> File an intimation to pay tax under the composition scheme or withdraw from the said scheme.	
	Provi soto 83(8)	<p>Where any application relating to a claim for refund or an application for amendment or cancellation of registration or with effect from 01.02.2019 where an intimation to pay tax under composition scheme/ to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to</p>

		the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.
		<u>Duties of the registered person opting to furnish his return through GST Practitioner -</u>
	83(9)	(a) To give his consent in FORM GST PCT -05 to any GST Practitioner to prepare and furnish his return; and
		(b) To ensure that the facts mentioned in the return are true and correct before confirming submission of any statement prepared by the GST practitioner.
48(2)		<u>Duties of GST Practitioner</u>
	83(10)	(a) To prepare the statements with due diligence; and
		(b) To affix his digital signature on the statements prepared by him or electronically verifying his credentials.
	83(11)	<u>GST Practitioner enrolled in any other State/ UT shall be treated as enrolled in the State / UT</u> A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in rule 83(8).
		<u>Functions which may be performed by an approved GST Practitioner</u> A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or annual return under section 44 or final return under section 45. However, with effect from 01.02.2019, GST Practitioner has been allowed to perform other functions for instance, furnishing of refund claims, furnishing of application for cancellation of registration etc.
	Rule 84	<u>Conditions for purposes of appearance</u>
	84(1)	<u>Enrolment under Rule 83 is necessary for attending before any authority as a GST Practitioner</u> No person shall be eligible to attend before any authority, as a GST Practitioner, in connection with any proceedings under the act on behalf of any registered person or un-registered person unless his name has been enrolled under rule 83.
	84(2)	<u>A copy of authorization to be produced on demand</u> A GST Practitioner attending on behalf of a registered person or an un-registered person in any proceedings under the act before any authority shall produce before such authority, if required, a copy of the authorization given by such person in FORM GST PCT-5 .

#### **4.12.1 Important points regarding GST Practitioner**

a.	A practicing Chartered Accountant can work as a GST Practitioner also.
b.	A practicing Chartered Accountant, who has enrolled as GST Practitioner, can act a Tax Return Preparer for GST.
c.	A Chartered Accountant having a Certificate of Practice but working as an employee in a CA. firm can be enrolled as a GST Practitioner subject to contractual obligations with the employer, if any.
d.	A practicing Chartered Accountant or a Chartered Accountant Firm can conduct training program for his/its existing clients.

e.	A practicing Chartered Accountant can share his presentation and updates on GST with his existing clients. However, he can share his presentation and GST updates with proposed clients also if he receives enquiry from them.
f.	A member of the ICAI can impart GST Training to non-clients also, provided he receives a specific request for such training from non-clients.

#### **4.13 Filing of GST RET 1 - Section 39(1)**

<u>With effect from a date to be notified later</u>			
Every registered person shall, for every calendar month or part thereof, furnish a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed in the Rules. However, in terms of proviso to Section 39(1), the Government may notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to specified conditions and restrictions. This provision shall not apply to the following persons:			
(a)	An Input service Distributor;	(d)	A person deducting tax under Section 51; or
(b)	A non-resident taxable person;	(e)	A person collecting tax under Section 52 of the CGST Act, 2017.
(c)	A person paying tax under composition scheme;		
Government intends to make return filing on quarterly basis for certain class of registered persons. Therefore, necessary amendments have been made in Section 39(1) for removing the specified time for return filing namely 'on or before the 20th day of the month succeeding such calendar month or part thereof'. As a result of this amendment, the time limit for filing of the return shall be prescribed in the Rules. Further, a proviso shall be inserted to enable the Government to notify certain classes of registered persons who shall furnish return for every quarter or part thereof.			
The GST Council in its 31st meeting decided that a new GST return system will be introduced to facilitate taxpayers. In 35th meeting, GST Council has provided the details of transition plan to new return system. At present, all registered persons are required to file two monthly returns GSTR-3B and GSTR-1 providing details of outward and inward supplies, and the payment of tax. Under the new mechanism of filing returns, all registered persons shall file one main return (FORM GST RET-1) which comprises of two annexure (FORM GST ANX-1 and FORM GST ANX - 2). GST ANX-1 (Annexure of Supplies) captures the details of all outward supplies, inward supplies liable to reverse charge, and import of goods and services, that will need to be reported invoice-wise (except for B2C supplies) on a real-time basis. GST ANX-2 (Annexure of Inward Supplies) will capture details of all inward supplies. Most of these details will be auto-drafted from the details uploaded by the suppliers in their GST ANX-1.			
<b>1. Filing of GST RET-1</b>			
In terms of Section 39(1) of CGST Act, 2017, read with new return system as set out by department on GST portal, all taxpayers other than the small taxpayers shall file the return in FORM GST RET-1 monthly. Small taxpayers are the taxpayers with turnover upto Rs. 5 crores. In other words, Large taxpayers (i.e. with turnover >Rs 5 crore in the previous FY) will have to file this return monthly, whereas small taxpayers (i.e. with turnover up to Rs 5 crore in the previous FY) can opt to file the return on a quarterly basis. Further, FORM GST RET-1 shall comprise of following details:			
GSTIN of the Taxpayer .			
Basis details: Basic details such as trade name, legal name, etc. will be auto-populated on the basis of the GSTIN.			
Summary of outward supplies, inward supplies attracting reverse charge, debit/ credit notes etc.: - It will be auto populated from GST ANX 1 .			
	Details of outward supplies		
	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1]		

(A)	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B of FORM GST ANX-1]
	Exports with payment of tax [table 3C of FORM GST ANX-1]
	Exports without payment of tax [table 3D of FORM GST ANX-1]
	Supplies to SEZ units/developers with payment of tax [table 3E of FORM GST ANX-1]
	Supplies to SEZ units/ developers without payment of tax [table 3F of FORM GST ANX-I]
	Deemed exports [table 3G of FORM GST ANX-1]
	Liabilities relating to the period prior to the introduction of current return filing system and any other liability to be paid
	Sub-total (A) [sum of 1 to 8]
Details of Inward supplies attracting reverse charge	
Inward supplies attracting reverse charge (net of debit/ credit notes advances paid, if any) [table 3H of FORM GST ANX-1] Import of services (net of debit/ credit notes and advances paid, if any)	

#### 4.13.1 Transition plan

Here we would like to highlight that GST Council had set out a transition plan in order to ease the transition to new return system. The same is provided in the Press Release dated 11th June 2019 which reads as under:	
Transition plan to the new GST Return - Press Release dated 11th June 2019	
The GST Council in its 31st meeting decided that a new GST return system will be introduced to facilitate taxpayers. In order to ease transition to the new return system, a transition plan has been worked out. The details of the indicative transition plan are as follows: -	
i.	In May, 2019 a prototype of the offline tool has already been shared on the common portal to give the look and feel of the tool to the users. The look and feel of the offline tool would be same as that of the online portal. Taxpayers may be aware that there are three main components to the new return - one main return (FORM GST RET-1 ) and two annexures (FORM GST ANX-1 and FORM GST ANX-2).
ii.	From July, 2019, users would be able to upload invoices using the FORM GST ANX-1 offline tool on trial basis for familiarization. Further, users would also be able to view and download, the inward supply of invoices using the FORM GST ANX-2 offline tools under the trial program. The summary of inward supply invoices would also be available for view on the common portal online. They would also be able to import their purchase register in the Offline Tool and match it with the downloaded inward supply invoices to find mismatches from August 2019.
iii.	Between July to September, 2019 (for three months), the new return system ( ANX-1 & ANX-2 only) would be available for trial for taxpayers to make themselves familiar. This trial would have no impact at the back end on the tax liability or input tax credit of the taxpayer. In this period, taxpayers shall continue to fulfill their compliances by filing FORM GSTR-1 and FORM GSTR-3B i.e. taxpayers would continue to file their outward supply details in FORM GSTR-1 on monthly/quarterly basis and return in FORM GSTR-3B on monthly basis. Non-filing of these returns shall attract penal provisions under the GST Act.
iv.	However, the first compulsory quarterly FORM GST ANX-1 to be uploaded by small taxpayers (with aggregate annual turnover in the previous financial year upto Rs. 5 Crore) would be due only in January, 2020 for the quarter October to December, 2019. It may be noted that invoices etc. can be uploaded in FORM GST ANX-1 on a continuous basis both by large and small taxpayers from October, 2019 onwards. FORM GST ANX-2 may be viewed simultaneously during this period but no action shall be allowed on such FORM GST ANX-2 .

v.	For October and November, 2019, large taxpayers would continue to file FORM GSTR-3B on monthly basis. They would file their first FORM GST RET-01 for the month of December, 2019 by 20th January, 2020.
vi.	The small taxpayers would stop filing FORM GSTR-3B and would start filing FORM GST PMT-08 from October, 2019 onwards. They would file their first FORM GST-RET-01 for the quarter October, 2019 to December, 2019 from 20th January, 2020.
vii.	From January, 2020 onwards, all taxpayers shall be filing FORM GST RET-01 and FORM GSTR-3B shall be completely phased out
2. Separate instructions shall be issued for filing and processing of refund applications between October to December, 2019.”	
It is pertinent to highlight here that as per the decision made at the 37th GST council meeting , the implementation of the new GST return system for all taxpayers and for all forms stands deferred to April 2020 as against earlier month of October 2019.	

#### **4.14 Yearly returns by a person paying tax under composition levy under section 10 - Section 39(2)**

<u>With effect from a date to be notified later</u>			
A registered person paying tax under composition scheme, shall, electronically furnish a return, for each financial year or part thereof. The aforesaid return shall contain following:			
(a)	Tax payable;	(d)	Inward supplies of goods or services or both; and
(b)	Tax paid;	(e)	Other particulars as may be prescribed in the Rules
(c)	Turnover in the State or Union territory;		
Further, the return shall be furnished in such form and manner, and within such time, as may be prescribed in the Rules. Thus, a composition supplier shall be required to furnish a return on annual basis. However, Department has already prescribed vide N. No 21/2019 dated 23-04-2019 that the registered person paying tax under Section 10 of the CGST Act, 2017 or availing the benefit of benefit of N. No. 02/2019-CT(R), dated 07.03.2019 shall file pay tax quarterly in FO R M GST CMP-08 and file an annual return in GSTR-4 on or before 30th April following the end of relevant of financial year.			

#### **4.15 Tax Payment to be made latest by Last Date of Furnishing Return - Section 39(7)**

<u>With effect from a date to be notified later</u>			
39(7) With the exception of the following persons, every registered person who is required to furnish a return under Section 39(1) on monthly basis shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such monthly return:			
Types of Persons		Source	
Notified class of registered persons		Proviso to Section 39(1)	
Person deducting tax at source		Section 39(3)	
Non-resident taxable person		Section 39(5)	
First Proviso	Notified class of registered persons who are required to furnish return on quarterly basis shall pay to the Government, the tax due on monthly basis taking into account the following:		
(a)	Input tax credit availed;	(c)	Tax payable; and
(b)	Inward and Outward Supplies of	(d)	Other particulars as may be prescribed

	goods or services or both;	in the CGST Rules, 2017.
	Further, the return is to be furnished in such form and manner, and within such time as may be prescribed in the CGST Rules, 2017.	
Second Proviso	Every registered person furnishing return under composition schemes shall pay to the Government the tax due on quarterly basis taking into account the following:	
	Turnover in the State or Union territory;	
	Inward supplies of goods or services or both, tax payable; and	
	Other particulars as may be prescribed in the CGST Rules, 2017.	
	Further, the return is to be furnished in such form and manner, and within such time as may be prescribed in the CGST Rules, 2017.	

#### 4.16 Rectification of Omission or Incorrect Particulars Furnished in the Return - Section 39(9)

39(9)	With Effect From a date to be notified later If any omission or incorrect particulars are discovered in the return by a registered person after it has been filed then the registered person shall rectify such omission or incorrect particulars in the return in such form and manner as may be prescribed. Further, such registered person shall also be required to pay the applicable interest under this act. However, this facility shall not be available if such omission or incorrect particulars are a result of any scrutiny, audit, inspection or enforcement activity carried out by the tax authorities. In other words, a registered person can file a revised/amended return for a tax period.
Proviso	<u>Time limit for revision of return</u> No such rectification shall be allowed after the due date for furnishing of return for the month of September, or Second quarter following the end of the Financial year (i.e. April to September) or actual date of furnishing of Annual Return for the Financial Year, to which such rectification relates, whichever is earlier

#### 4.17 Procedure for furnishing return and availing ITC - Section 43A

43A (1)	<u>Verification, Validation, Modification or Deletion of the details of supplies furnished by the suppliers</u> Section 43A (1) start with non-obstante clause. As a result, provisions of Section 43A(1) shall prevail over the provisions of sections tabulated under in case of any conflict between this sub-section and sections tabulated below:	
	Section	Heading
	16(2)	Conditions for availing eligible ITC by registered person
	37	Furnishing details of outward supplies
	38	Furnishing details of inward supplies
	Every registered person shall verify, validate, modify or delete the details of supplies furnished by the suppliers.	
	<u>Procedure for availing of ITC and verification thereof</u> Section 43A (2) also starts with non-obstante clause. As a result, provisions of Section 43A(2) shall supersede the provisions of following sections:	

	Section	Heading
43A(2)	41	Claim of ITC and provisional acceptance thereof
	42	Matching, reversal and reclaim of ITC except the proviso to sub-section (9) of this section
	43	Matching, reversal and reclaim of reduction in output tax liability
Overriding the entire process of matching, the procedure for availment of ITC by the recipient and verification thereof shall be prescribed by Rules.		
43A(3)	<u>Procedure for furnishing the details of outward supplies</u> In order to enable the recipient of supply to avail the ITC, the procedure for furnishing the details of outward supplies by the supplier on the common portal shall be prescribed by Rules.	
43A(4)	<u>Procedure for availing ITC in respect of outward supplies not furnished under Section 43A(3)</u> In order to enable the recipient of supply to avail the ITC in respect of outward supplies not furnished under Section 43A (3), the procedure shall be prescribed by Rules. The aforesaid procedure may include the maximum amount of the ITC which can be so availed, subject to condition that such ITC shall not exceed 20% [twenty per cent] of the ITC available, on the basis of details furnished by the suppliers under aforesaid Section 43A(3).	
43A(5)	<u>Tax payable by the supplier</u> The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under Section 43A (3) shall be deemed to be the tax payable by the supplier.	
43A(6)	<u>Joint and several liability of the supplier and the recipient for payment of tax or payment of ITC availed consequent upon failure to furnish the return</u> The supplier and the recipient of supply shall be jointly and severally liable for payment of tax or payment of ITC availed, as the case may be, in relation to outward supplies for which the details have been furnished under Section 43A(3) or Section 43A(4) but return thereof has not been furnished.	
43A(7)	<u>Procedure for Recovery of Payment of Tax or Payment of ITC availed as Specified under Section 43A(6)</u> The recovery of the amount in the above-mentioned Section 43A (6) namely payment of tax or ITC availed, as the case may be, shall be made in such manner as prescribed in the Rules. However, the aforesaid Rules may provide for non-recovery of the amount of tax or ITC wrongly availed upto Rs. 1,000/-.	
43A(8)	<u>Procedure, Safeguards and Threshold of the Tax Amount</u> the procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under Section 43A (3) by a registered person within 6 months of taking registration and who has made a default in payment of tax for more than two months from the due date of payment of such defaulted amount, shall be prescribed by the Rules.	

#### 4.18 Present versus New GST Return System

Present Return System	New Simplified Return System applicable w.e.f.01.04.2020
Various types of forms has to be filed depending on the category of taxpayers, such as GSTR-1, GSTR 3B, GSTR-4 etc.	A single simplified main return in form GST RET-1 containing 2 annexures GST ANX-1 and GST ANX-2 to be filed by all categories of taxpayers.

All taxpayers are required to file the GSTR 3B return monthly and small taxpayers where, turnover is up to Rs.1.5 crore in the preceding financial year are given an option to file GSTR 1 quarterly.	Small taxpayers where turnover is up to Rs 5 crore in the preceding financial year are given an option to file the return quarterly.
At the time of filing of returns of outward supplies, option is given to upload the tax invoices	A mechanism for the continuous upload of tax invoices on a real-time basis has been laid down.
Every registered person can claim Input tax credit on self-assessment basis.	Every registered person can claim Input tax credit on the basis of the invoices uploaded by the supplier
Amendments with respect to the return filed for the tax period, if any, can be made in the return of the following tax period. In other words, no revised return can be filed.	Revised/Amendment Return can be filed by a registered person.

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