
Returns under GST as per the GST Return rules adopted by GST Council

GST council in its second meeting considered the draft GST formats for returns. Now the number of returns and their format has changed. This is important to refer these modified provisions. Earlier there were only eight GST returns but now there will be eleven. Here we will provide you in detail the important provisions relating to returns.

Sr. no	Form	Details to be filed in return	Due date
1	Form GSTR-1	Details of outward supplies of taxable goods and/or services effected	10th of next month
2	Form GSTR-1A	Details of outward supplies as added, corrected or deleted by the recipient	Auto Populated
3	Form GSTR-2	Details of inward supplies of taxable goods and/or services claiming input tax credit	15th of next month
4	Form GSTR-2A	Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier	Auto Populated
5	Form GSTR-3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax	20th of next month
7	Form GSTR-4	Quarterly Return for compounding Taxable persons	18th of next month
8	Form GSTR-4A	Details of inward supplies made available to the recipient registered under composition scheme on the basis of FORM GSTR-1 furnished by the supplier	Auto Populated
9	Form GSTR-5	Return for Non-Resident foreign taxable person	monthly basis by 20th of the month succeeding tax period & within 7 days after expiry of registration
10	Form GSTR-6	ISD return	13th of next month
11	Form GSTR-6A	Details of inward supplies made available to the ISD recipient on the basis of FORM GSTR-1 furnished by the supplier	Auto Populated
12	Form GSTR-7	Return for authorities deducting tax at source	10th of next month
13	Form GSTR-7A	TDS Certificate	Auto Populated
14	Form GST-	Communication of acceptance, discrepancy or duplication of input	Auto Populated

	ITC-1	tax credit claim	
15	Form GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected as required under sub-section (1) of section 43C	10th of next month
16	Form GSTR-9	Annual return	31st December of next year
17	Form GSTR-9A	Simplified Annual return by Compounding taxable persons registered under section 8	
18	Form GSTR-9B	Reconciliation Statement	
19	Form GSTR-10	Final return	Three months from cancellation of registration or date of cancellation whichever is later
20	Form GSTR-11	Details of inward supplies to be furnished by a person having UIN	28th of following month

Which GSTR I need to file?

GSTR-1	All regular and casual taxpayer Except 1) Input Service distributor 2) Composition dealer paying tax u/s 8 3) And person paying tax u/s 37 i.e tax deduction at source
GSTR-2	Same as in case of GSTR-1
GSTR-3	Same as in case of GSTR-1
GSTR-4	Compounding taxable person
GSTR-5	Foreign non-resident taxpayer
GSTR-6	Input service distributor (ISD)
GSTR-7	Authorities deducting tax at source
GSTR-7A	TDS Certificate to be provided online

GSTR-8	E-commerce operator
GSTR-9	By all taxpayers except 1) ISD 2) Deductor u/s 37 3) Casual taxable person 4) Non- resident taxable person Every taxable person who is required to get his accounts audited need to file a reconciliation statement along with Annual return
GSTR-10	Taxpayer who has cancelled his registration in GST
GSTR-11	A person having UIN