**FAQs on Goods & Services Tax**

**12.Returns Process and matching of Input Tax Credit**

**Q 16. How does a taxpayer get the credit of the tax**

**deducted at source on his behalf? Does he need to**

**produce TDS certificate from the deductee to get the**

**credit?**

*Ans. Under GST, the deductor will be submitting the*

*deductee wise details of all the deductions made by him*

*in his return in Form GSTR-7 to be filed by 10th of the*

*month next to the month in which deductions were made.*

*The details of the deductions as uploaded by the deductor*

*shall be auto populated in the GSTR-2 of the deductee.*

*The taxpayer shall be required to confirm these details*

*in his GSTR-2 to avail the credit for deductions made*

*on his behalf. To avail this credit he does not require to*

*produce any certificate in physical or electronic form.*

*The certificate will only be for record keeping of the*

*tax payer and can be downloaded from the Common*

*Portal.*

**Q 17. Who all need to file Annual Return?**

*Ans. All taxpayers filing return in GSTR-1 to 3 other than*

*casual taxpayers and taxpayers under composition scheme*

*are required to file an annual return. Casual taxpayers, nonresident*

*taxpayers, ISDs and persons authorized to deduct*

*tax at source are not required to file annual return.*

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