



Goods & Services Tax

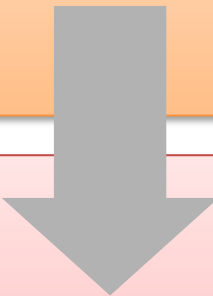
Educational Series

PD & PP : GST : 346

25 October, 2018

Clarification on the manner of filing the quarterly return by composition dealers in FORM GSTR-4

It has been brought to notice that doubts regarding the manner of filing the quarterly return by composition dealers in **FORM GSTR-4** in the absence of auto-population of the details of inward supplies (other than supplies attracting reverse charge) received from registered suppliers exist amongst taxpayers.



In this regard, it is clarified that the taxpayers who have opted to pay tax under the composition levy **shall not furnish the data in serial number 4A of Table 4 of FORM GSTR-4.** The required changes in the CGST Rules, 2017 would be notified shortly.

Source: Press Release dated October 17, 2018

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