



NEWSLETTER

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भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)



One Nation, One Tax, One Market



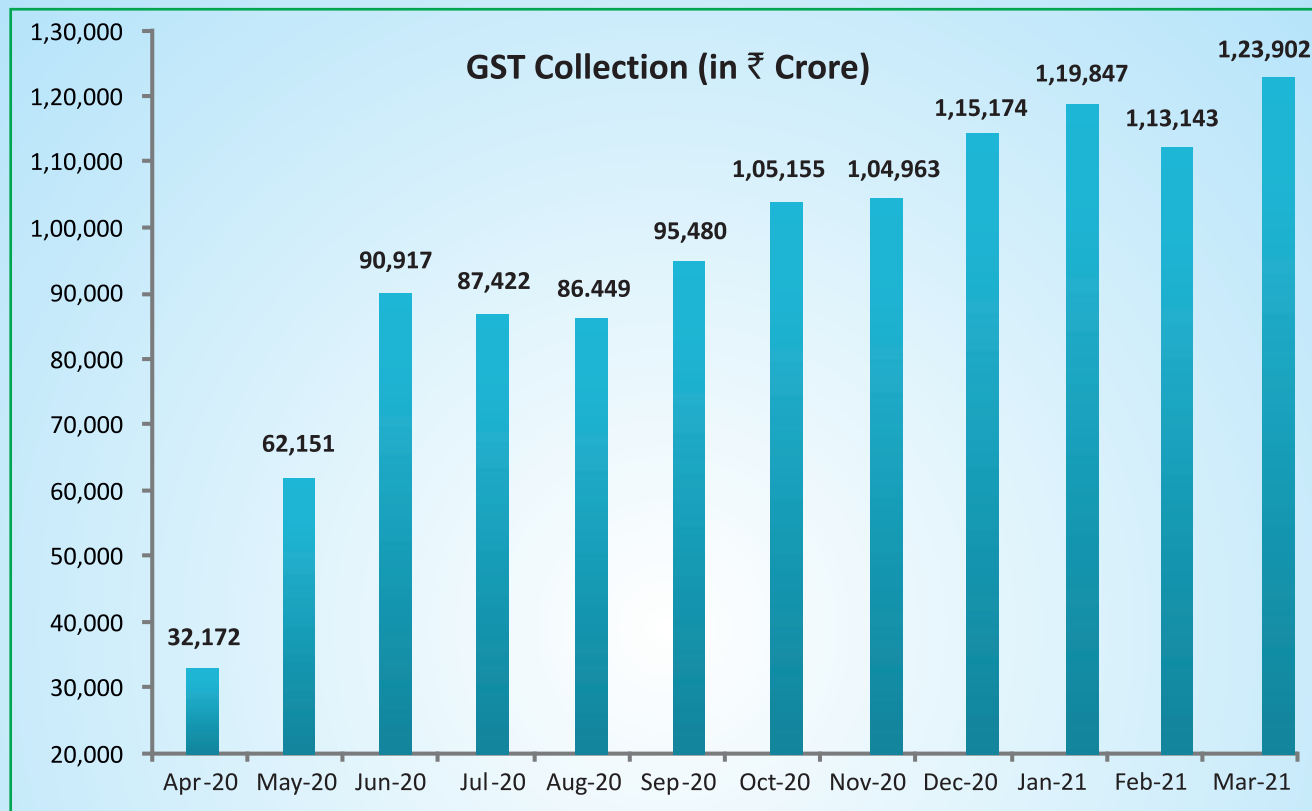
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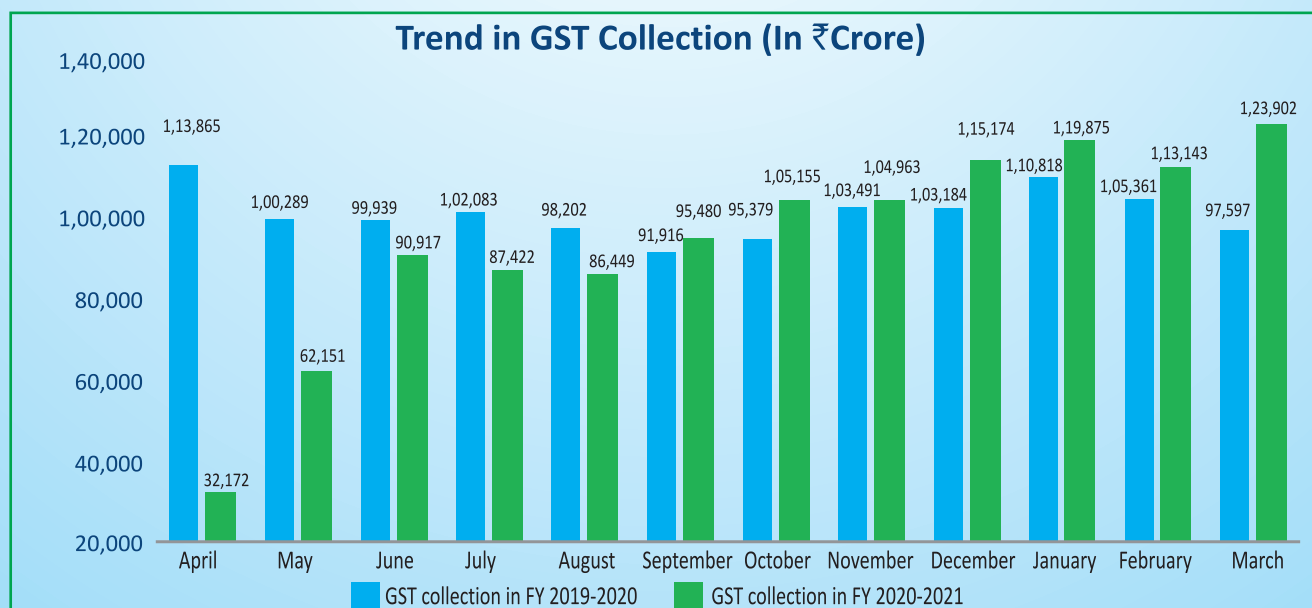
GST STATISTICAL UPDATES

GST COLLECTION

GST Revenue collection in the month of **March, 2021** is **₹1,23,902 Crore**.



TRENDS IN GST COLLECTION



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1708930>

BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹1,23,902 crore, in the month of **March, 2021** CGST is ₹22,973 crore, SGST is ₹29,329 crore, IGST is ₹62,842 crore (including ₹31,097 crore collected on import of goods) and Cess is ₹8,757 crore (including ₹935 crore collected on import of goods).

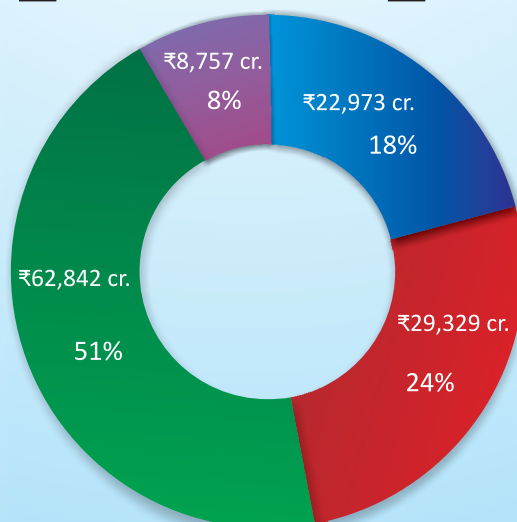
The government has settled ₹ 21,879 crore to CGST and ₹ 17,230 crore to SGST from IGST as regular settlement. In addition, Centre has also settled ₹ 28,000 crore as IGST ad-hoc settlement in the ratio of 50:50 between Centre and States/UTs. The total revenue of Centre and the States after regular and ad-hoc settlements in the month of March, 2021 is ₹ 58,852 crore for CGST and ₹ 60,559 crore for the SGST. Centre has also released a compensation of ₹ 30,000 crore during the month of March, 2021.

The GST revenues during March, 2021 are the highest since introduction of GST. In line with the trend of recovery in the GST revenues over past five months, the revenues for the month of March, 2021 were **27% higher** than the GST revenues in the same month last year. During the month, revenues from import of goods was **70% higher** and the revenues from domestic transaction (including import of services) were **17% higher** than the revenues from these sources during the same month last year. The GST revenue witnessed growth rate of (-) 41%, (-) 8%, 8% and 14% in the first, second, third and fourth quarters of this financial year, respectively, as compared to the same period last year, clearly indicating the trend in recovery of GST revenues as well as the economy as a whole.

GST revenues crossed above ₹ 1 lakh crore mark at a stretch for the last six months and a steep increasing trend over this period are clear indicators of rapid economic recovery post pandemic. Closer monitoring against fake-billing, deep data analytics using data from multiple sources including GST, Income-tax and Customs IT systems and effective tax administration have also contributed to the steady increase in tax revenue over last few months.

GST Collections in March, 2021

CGST SGST IGST (Including Imports) CESS (Including Imports)



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1708930>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Mar-2021	11 th Apr, 2021	Turnover exceeding ₹1.50 Crore or who've opted to file monthly return
	Apr-2021	26 th May, 2021*	
GSTR-1	Apr-Jun-2021	13 th July, 2021	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	Mar-2021	20 th Apr, 2021	Turnover exceeding ₹1.50 Crore or who've opted to file monthly return
	Apr-2021	20 th May, 2021	
GSTR-3B	Apr-Jun-2021	22 nd July & 24 th July 2021	Quarterly return for registered persons who opted to file under QRMP Scheme
GSTR-4	FY-2020-21	31 st May, 2021*	All persons registered under Composition Scheme are required to file Annual Return
GSTR-5	Mar-2021	20 th Apr, 2021	Non-resident persons are required to pay GST and file monthly GST return
	Apr-2021	20 th May, 2021	
GSTR-5A	Mar-2021	20 th Apr, 2021	Non-resident OIDAR services providers are required to file monthly GST return
	Apr-2021	20 th May, 2021	
GSTR-6	Mar-2021	13 th Apr, 2021	Every Input Service Distributor is required to file monthly GST return
	Apr-2021	13 th May, 2021	
GSTR-7	Mar-2021	10 th Apr, 2021	Filed by person liable to deduct TDS
	Apr-2021	10 th May, 2021	
GSTR-8	Mar-2021	10 th Apr, 2021	Filed by e-Commerce Operators liable to deduct TCS
	Apr-2021	10 th May, 2021	
GSTR-9&GSTR-9C	FY 2019-20	31 st Mar, 2021	Annual return & Reconciliation statement filed by regular taxpayer
CMP-08	Apr-Jun, 2021	18 th July, 2021	Statement for payment of self-assessed tax
RFD-10	--	--	Eighteen months after end of the quarter for which refund is to be claimed


*Due Date to file GSTR-1 for April, 2021 has been extended to 26th May, 2021. (Notification No. 12/2021-Central Tax, Dated 1st May, 2021)

*Due Date to file GSTR-4 for FY 2020-21 has been extended to 31st May, 2021. (Notification No. 10/2021-Central Tax, Dated 1st May, 2021)

Source: <http://gst.gov.in>

STATE-WISE GROWTH OF GST REVENUES IN MARCH, 2021

Sl. No.	State	Mar, 2020 (in ₹ Crore)*	Mar, 2021 (in ₹ Crore)*	Growth (in percentage)
1	Jammu and Kashmir	276.17	351.61	27%
2	Himachal Pradesh	595.89	686.88	15%
3	Punjab	1,180.81	1,361.85	15%
4	Chandigarh	153.26	165.27	8%
5	Uttarakhand	1,194.74	1,303.57	9%
6	Haryana	4,874.29	5,709.60	17%
7	Delhi	3,272.99	3,925.97	20%
8	Rajasthan	2,820.44	3,351.79	19%
9	Uttar Pradesh	5,293.72	6,265.01	18%
10	Bihar	1,055.94	1,195.75	13%
11	Sikkim	189.33	213.66	13%
12	Arunachal Pradesh	66.71	92.03	38%
13	Nagaland	38.75	45.48	17%
14	Manipur	35.89	50.36	40%
15	Mizoram	33.19	34.93	5%
16	Tripura	67.1	87.9	31%
17	Meghalaya	132.72	151.97	15%
18	Assam	931.72	1,004.65	8%
19	West Bengal	3,582.26	4,386.79	22%
20	Jharkhand	2,049.43	2,416.13	18%
21	Odisha	2,632.88	3,285.29	25%
22	Chhattisgarh	2,093.17	2,544.13	22%
23	Madhya Pradesh	2,407.40	2,728.49	13%
24	Gujarat	6,820.46	8,197.04	20%
25	Daman and Diu	94.91	3.29	-97%



Sl. No.	State	Mar, 2020 (in ₹ Crore)*	Mar, 2021 (in ₹ Crore)*	Growth (in percentage)
26	Dadra and Nagar Haveli	168.89	288.49	71%
27	Maharashtra	15,002.11	17,038.49	14%
28	Karnataka	7,144.30	7,914.98	11%
29	Goa	316.47	344.28	9%
30	Lakshadweep	1.34	1.54	15%
31	Kerala	1,475.25	1,827.94	24%
32	Tamil Nadu	6,177.82	7,579.18	23%
33	Puducherry	149.32	161.04	8%
34	Andaman and Nicobar Islands	38.58	25.66	-33%
35	Telangana	3,562.56	4,166.42	17%
36	Andhra Pradesh	2,548.13	2,685.09	5%
37	Ladakh	0.84	13.67	1527%
97	Other Territory	132.49	122.39	-8%
99	Centre Jurisdiction	81.48	141.12	73%
	Grand Total	78693.75	91869.7	17%

*Data doesn't include GST on import of goods

Source: - <https://pib.gov.in/PressReleasePage.aspx?PRID=1708930>



FAQS ON FORM GSTR-7 (TAX DEDUCTED AT SOURCE)

1. What is Form GSTR-7?

Form GSTR-7 is a return which is required to be filed by the persons who deduct tax at the time of making/crediting payment to suppliers towards the inward supplies received. Tax deductor has a legal obligation:

- To declare his TDS liability for a given period (monthly) in Form GSTR-7;
- Furnish details of the TDS deducted under three major heads viz., Central tax, State/UT tax and Integrated tax in accordance with that return;
- File correct and complete return within stipulated time frame, given the fact that the TDS credit will be available to the counter party taxpayer (supplier) upon filing of TDS return in Form GSTR-7 by the Deductor (i.e., person liable to deduct TDS); and
- Issue TDS certificate to the deductee.

2. Who needs to file Form GSTR-7?

As per section 51 of the CGST Act, following persons/entities/establishments are required to deduct TDS.

1. a department or establishment of the Central Government or State Government;
2. local authority;
3. Governmental agencies; and
4. such persons or category of persons as may be notified by the Government on the recommendations of the Council.

3. By when do I need to file the Form GSTR-7?

The due date for filing Form GSTR-7 is 10th day of the succeeding month.

4. From where can I as Deductor file Form GSTR-7?

Form GSTR-7 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard**.

5. Is there any Offline Tool for filing Form GSTR-7?

Yes. GSTR 7 return can be filed through offline mode also.

6. Can the date of filing of Form GSTR-7 be extended?

Yes, date of filing of Form GSTR-7 can be extended by Government through notification.



7. What are the pre-conditions for filing Form GSTR-7?

Pre-conditions for filing of Form GSTR-7 are:

- Tax Deductor should be registered as Tax Deductor and should have a valid/active GSTIN.
- Tax Deductor should have valid User ID and password.
- Tax Deductor should have active & non-expired/ revoked digital signature (DSC) in case return is filed through DSC.
- Tax Deductor has made payment or credited the amount to the supplier's account.

8. Do I need to file Form GSTR-7 even if no TDS is deducted in the tax period?

It is not mandatory to file nil return, in such case.

9. How can I discharge my TDS liability?

TDS liability can be discharged through Electronic Cash Ledger only at the time of filing return.

10. Can the deductee take action on the TDS credit declared by me?

The deductee can accept/ reject the TDS details auto-populated to TDS and TCS Credit received table of his/her return. Taking action by deductee is mandatory for crediting the amount of TDS to cash ledger.

11. When TDS amount will be credited to deductee's Electronic Cash Ledger?

TDS amount will be credited to deductee's Electronic Cash Ledger only after his/ her accepting of TDS and TCS credit received (which is auto populated on filing of returns by the deductor) and filing of this relevant form.

12. What will happen if the TDS credit entry is rejected by the deductee?

TDS credit entries rejected by the deductee will be auto-populated into Table 4 of Form GSTR-7 and the relevant details will be required to be amended by the deductor in Form GSTR-7 of next tax period. Post correction of such details in Form GSTR-7, the data will automatically flow to concerned GSTIN (supplier) for accepting or rejecting it. This process will be repeated until TDS details are accepted by counter-party.

13. What will happen if the TDS credit entry is rejected by the deductee?

The TDS credit entries rejected by the deductee will be auto-populated into Table 4 of Form GSTR-7 of next tax period of the deductor and the relevant details will be required to be amended by the deductor. Post correction of such details in Form GSTR-7 by the deductor, the data will automatically flow to TDS/TCS credit form of the deductee, for accepting or rejecting the same. This process will be repeated until TDS details are accepted by the deductee.

Note: If details are auto populated in table 4 under 'rejected by deductee' tab interest will be levied on differential amount, if TDS amount is increased.



14. I made no deductions during the tax period, however there is a rejected record in that tax period, do I need to file the return?

No, it is not necessary to file return for a tax period in which you have not made any deductions, even if there are rejected records in that month. The record will be auto-drafted in the subsequent tax period for which you intend to file the return, wherein you would be able to amend the rejected records in Table-4 of Form GSTR-7.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, but there is a rejected record in that tax period. In such case, it is not necessary to file Form GSTR-7 for April, 2020 by the deductor.

In case the deductor has tax liability for the month of May, 2020, then in that tax period, the deductor can take action on such rejected records and file Form GSTR-7 for May 2020.

15. Is there any late fee or interest levied on filing of GSTR-7 return beyond the due date?

Yes, late fee and interest are charged on filing of Form GSTR-7 beyond the due date. However, Form GSTR-7 need not be filed, if you have not deducted tax at source in a particular tax period.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, in such case it is not necessary to file Form GSTR-7 for April 2020.

16. How can I offset my liabilities?

You can offset the liabilities by clicking the table **5&6. Payment of Tax** tiles.

- If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required. You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash is required for offsetting liability.

17. What are the modes of signing Form GSTR-7?

You can file Form GSTR-7 using DSC, or EVC.

Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

Electronic Verification Code (EVC)



The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

18. Can I preview the Form GSTR-7 before filing?

Yes, you can see the preview of Form GSTR-7 by clicking on 'Preview Draft GSTR 7' before filing on the GST Portal.

19. What happens after Form GSTR-7 is filed?

After Form GSTR-7 is filed:

- ARN is generated on successful filing of Form GSTR-7 Return.
- SMS and email are sent to the applicant/TDS deductor on his/her registered mobile and email id.
- The details provided in Table 3 and Table 4 are sent to the deductee, the counter-party for action (Accept/Reject).
- The return will become available in the Dashboard of tax officer for view.

Source: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR7_FAQ.htm



FAQs on FORM GSTR-8 (TAX COLLECTED AT SOURCE)

1. What is Form GSTR-8?

Form GSTR-8 is a Statement of TCS (Tax Collected at Source) to be filed by E Commerce Operators. Form GSTR-8 contains the details of taxable supplies and the amount of consideration collected by such operator pertaining to the supplies made by other suppliers through such e commerce operator and amount of TCS collected on such supplies.

2. Who needs to file Form GSTR-8?

Form GSTR-8 is to be filed by every E-commerce Operator who are registered under GST laws and required to collect TCS on outward supplies of goods and/ or services effected through the e-commerce Portal / platform (maintained by the e-commerce operator) made by taxable persons registered with it.

3. Is it mandatory to file Form GSTR-8?

Filing of Form GSTR-8 for every tax period is not mandatory. E-commerce operator is required to file Form GSTR-8 for a particular tax period, when goods are supplied through such operator and they have collected any TCS amount during the said tax period or they have to amend any details declared in earlier return on their own or on account of any details rejected by supplier which is auto-populated in Table 4 of the said return in that tax period.

4. What are the pre-conditions for filing Form GSTR-8?

Pre-conditions for filing of Form GSTR-8 are:

- E-commerce Operator should be a registered person and should have an active GSTIN during the tax period for which return is intended to be filed.
- E-commerce Operator should have valid User ID and password.
- E-commerce Operator should also have valid & non-expired/non-revoked digital signature (DSC) where DSC is applicable or a mobile number registered on portal to file return through EVC verification.
- E-commerce Operator has collected TCS amount.

5. By when do I need to file the Form GSTR-8 and is there any late fee for late filing?

The due date for filing Form GSTR-8 for a particular tax period is 10th day of the succeeding month or amended by Government by notification from time to time.

Currently there is no late fee for filing of Form GSTR-8 beyond the due date. However, interest will be charged in case of delay in discharging of TCS liability beyond the due date.



6. From where can I as a taxpayer file Form GSTR-8?

Form GSTR-8 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard**.

7. Is there any Offline Tool for filing Form GSTR-8?

Yes. Form GSTR-8 return can be filed through offline mode.

8. Can the date of filing of Form GSTR-8 be extended?

Yes, date of filing of Form GSTR-8 can be extended by Government through notification.

9. Do I need to file Form GSTR-8 even if no TCS liability is there in the tax period?

If E-commerce operator do not have any TCS liability in any particular tax period and also there is no transaction that has been auto-populated in table 4 of GSTR-8 of that particular tax period due to rejection of TCS details by the supplier in TDS/TCS credit received table, filing of Form GSTR-8 will not be mandatory for the said tax period. Otherwise, it is mandatory to file Form GSTR-8 for a particular tax period in which TCS has been collected or details are auto populated in table 4.

10. Form GSTR-8 comprises of which tables?

Form GSTR-8 comprises of following tables:

1. Table 3: Details of Supplies attracting TCS (Can be filled using the Offline Utility or online on the GST Portal)
2. Table 4: Amendment to details of supplies attracting TCS in respect of earlier statement (Can be filled using the Offline Utility or online on the GST Portal)
3. Table 5: Details of Interest on account of late payment of TCS amount (Auto calculated on GST Portal)
4. Table 6&7: Payment of Tax (Can be done only online on the GST Portal)

11. I am not able to amend TCS details in Table 4 of Form GSTR-8. Why?

Amendment of TCS details in Table 4 of Form GSTR-8 cannot be made when the TCS details have already been accepted by counter party, or the TCS details has already been amended once.

12. When can I amend TCS details in Table 4 of Form GSTR-8?

Amendment of TCS details in Table 4 is allowed only once in case original TCS details has not been accepted by the supplier in TDS/TCS credit table or the same has been rejected by the supplier. After amendment, it will go back to the supplier.

Once the TCS details have been accepted by the supplier, then no amendment of the same is allowed at E-commerce Operator's end.



13. Do I need to file Form GSTR-8 for the tax period, in which there are only rejected documents in table 4?

No, it is not necessary to file Form GSTR-8 for the tax period in which there are only rejected documents in table 4 and there is no TCS liability.

The E-commerce operator can file the statement for the tax period in which there is TCS liability and can amend the rejected documents of earlier statements in the said tax period itself.

For Example: Let us assume that E-commerce operator doesn't have any TCS liability for the month of April 2020, but there is a record rejected by the supplier. In such scenario, it is not necessary for that E-commerce operator to file Form GSTR-8 for April 2020.

In case E-commerce operator has TCS liability for the month of May 2020, then in that tax period he can take action on such rejected documents, in the month of May, 2020 and file Form GSTR-8 for May 2020.

14. Is there any limit on the number of times, details can be amended in Form GSTR-8?

In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended. You can amend the details in below scenarios:

a. Uploaded by the e-commerce operator: In case, e-commerce operator wants to amend the record on their own (filed in the earlier tax period), on which supplier has not taken any action, they can amend those records under "**Uploaded by the e-commerce operator**" tab.

b. Rejected by supplier: Under this option, details can be amended on rejection of the record by the supplier. After rejection of details by the supplier, records will be auto-populated in "**Rejected by supplier**" tab in Table 4 where e-commerce operator can amend and file the details.

TCS liability will be calculated in following manner on amendment of records:

- In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value - Original value.
- In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value - Previous amended value.

15. Can I enter the GSTIN of composition taxpayers in Table 4 of Form GSTR-8?

Yes, you can enter the GSTIN of Composition taxpayers in Table 4 of Form GSTR-8, if the same was reported in table 3 in any earlier tax period.

16. How can I discharge my TCS liability?

TCS liability can be discharged through Electronic Cash Ledger only.

17. How can I offset my liabilities?

You can offset the liabilities by clicking the **6, 7. Payment of Tax** tile.



- If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required. You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for offsetting liability.

18. Can I preview Form GSTR-8 before filing?

Yes, you can view/download the preview of Form GSTR-8 by clicking on 'PREVIEW DRAFT GSTR 8' before filing on the GST Portal.

19. What are the modes of signing Form GSTR-8?

You can file Form GSTR-8 using DSC or EVC.

(a) Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

(b) Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

20. What happens after Form GSTR-8 is filed?

After Form GSTR-8 is filed:

- ARN is generated on successful filing of the Form GSTR-8 Return.
- An SMS and an email are sent to the applicant on his registered mobile and email id.
- The details provided in Table 3 and Table 4 are sent to counter-party for action (Accept/Reject).
- The return will be available in the Dashboard of tax officer

Source: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_GSTR-8.htm



NOTIFICATION

Notification no.07/2021 – Central Tax dated 27th April, 2021

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2021.
- (2) These rules shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

Source: <https://www.cbic.gov.in/htdocs-cbec/gst/notfctn-07-central-tax-english-2021.pdf>



1. TDS liability can be discharged through _____ only at the time of filing return.

- | | | | |
|--------------------------------|--------------------------|---------------------------|--------------------------|
| A. Electronic Credit Ledger | <input type="checkbox"/> | C. Electronic Cash Ledger | <input type="checkbox"/> |
| B. Electronic Liability Ledger | <input type="checkbox"/> | D. None of the above | <input type="checkbox"/> |

2. _____ is to be filed by every E-commerce Operator who are registered under GST laws and required to collect TCS on outward supplies of goods and/ or services effected through the e-commerce Portal / platform (maintained by the e-commerce operator) made by taxable persons registered with it.

- | | | | |
|----------------|--------------------------|----------------|--------------------------|
| A. Form GSTR-5 | <input type="checkbox"/> | C. Form GSTR-7 | <input type="checkbox"/> |
| B. Form GSTR-6 | <input type="checkbox"/> | D. Form GSTR-8 | <input type="checkbox"/> |

3. Due Date to file Form GSTR-6 for the month of April, 2021 is _____.

- | | | | |
|-------------------------------|--------------------------|-------------------------------|--------------------------|
| A. 10 th May, 2021 | <input type="checkbox"/> | C. 11 th May, 2021 | <input type="checkbox"/> |
| B. 13 th May, 2021 | <input type="checkbox"/> | D. 20 th May, 2021 | <input type="checkbox"/> |

4. Taxpayers registered under Companies Act, 2013, can now file their _____ with EVC also, apart from using DSC, on GST Portal.

- | | | | |
|----------------------------|--------------------------|---------------------------|--------------------------|
| A. Form GSTR-1 and GSTR-3B | <input type="checkbox"/> | C. Form GSTR-4 and GSTR-5 | <input type="checkbox"/> |
| B. Form GSTR-5 and GSTR-6 | <input type="checkbox"/> | D. Form GSTR-7 and GSTR-8 | <input type="checkbox"/> |

Answer: Q1-C, Q2-D, Q3-B, Q4-A

Motto

सत्यं वद। धर्मं चर।
इष्टार्कं त्वात्पार्कं. ब्रवीते ह्यु त्वात् इत्त।

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“To be a global leader in promoting
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Mission

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