THE INSTITUTE OF
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GST RETURNS

The Central Goods and Services Tax Rules, 2017 have prescribed different forms to be filled by a registered person. A summarised list has been given below:

Forms	Applicability	Type	Timeline
GSTR-1	Every registered person (other than an ISD, a non-resident taxable person and a person paying tax under the provisions of section 10/51/52 of CGST Act, 2017)	Outward Supplies-Monthly/Quarterly Return	Monthly return-On or before 11th of the subsequent month Quarterly return- On or before last day of the subsequent month
GSTR-3B	Every registered person (other than an ISD, a non-resident taxable person and a person paying tax under the provisions of section 10/51/52 of CGST Act, 2017)	Monthly Return	On or before 20th of the subsequent month
GSTR-4	Every Registered Composition Supplier (section 10 of CGST Act, 2017)	Quarterly Return	Within 18 days after the end of each quarter
GSTR-5	Every Registered non - resident Taxable Person	Inward and Outward Supplies	On or before 20th of the subsequent month
GSTR-5A	Non-resident OIDAR services providers	Monthly Return	On or before 20th of the subsequent month
GSTR-6	Every Input Service Distributor (ISD)	Details of Tax invoices	On or before 13th of the subsequent month
GSTR-7	Every Registered Person deducting tax at source (section 51 of CGST Act, 2017)	Details of TDS	On or before 10th of the subsequent month
GSTR-8	Every E-commerce operator required to collect tax (section 52 of CGST Act, 2017)	Details of TCS	On or before 10th of the subsequent month
GSTR-9	Every registered person (other than an ISD, a non-resident taxable person and a person paying tax under the provisions of section 10/51/52 of CGST Act, 2017)	Annual Return	31st December of next Financial year
GSTR-9A	Every Registered Composition Supplier	Annual Return	31st December of next Financial year
GSTR-9C	Every registered person (other than an ISD, a non-resident taxable person and a person paying tax under the provisions of section 10/51/52 of CGST Act, 2017)	Reconciliation statement & Certification	31st December of next Financial year
GSTR-10	Taxable Person whose registration has been cancelled or surrendered	Final Return	Within three months of the date of cancellation or date of order of cancellation, whichever is later

GST SAHAJ & SUGAM RETURNS

The Government has announced the simplified GST returns (Sahaj & Sugam) filing mechanism which will be introduced for taxpayers with a turnover below Rs. 5 crores with effect from **1st April, 2020**. These returns would require lesser information to be declared as when compared to a regular taxpayer. It will entirely replace the existing GSTR-1 & GSTR-3B returns.

TYPES OF RETURN

Type	Eligibility	Filing and Payments	Frequency	Forms
Sahaj	• Aggregate turnover during preceding financial year is up to Rs. 5 Crore • Taxpayer is making supplies only to consumers, (B2C) or/and • Have inward supplies on which tax is payable on reverse charge basis (RCM)	• Pay tax liabilities on Monthly basis for first two months of each quarter through Form GST PMT-08, and in the third month, the taxpayer can pay tax and file RET-2 • Furnish outward supplies details on continuous basis • File return on quarterly basis in Form GST RET-2 **Note**: You cannot claim provisional ITC on missing invoices	Quarterly	**Form GST RET-2**
Sugam	• Aggregate turnover during the preceding financial year is up to Rs. 5 Crore • Taxpayer is making outward supplies to registered persons (B2B) & supplies to consumers, (B2C) and • Have inward supplies on which tax is payable on reverse charge basis (RCM)	• Pay tax liabilities on Monthly basis for first two months of each quarter through Form GST PMT-08, and in the third month, the taxpayer can pay tax and file RET-3 • Furnish outward supplies details on continuous basis • File return on quarterly basis in Form GST RET-3 • Note: You cannot claim provisional ITC on Missing invoices	Quarterly	**Form GST RET-3**
Quarterly (Normal)	• Aggregate turnover during the preceding financial year is up to Rs. 5 Crore • Taxpayer is making all kinds of supplies, including reverse charge supplies	• Pay tax liabilities on monthly basis for first two months of each quarter through Form GST PMT-08, and in the third month, the taxpayer can pay tax and file RET-1 • File return on quarterly basis in Form GST RET-1	Quarterly	**Form GST RET-1**

Monthly (normal)	• Aggregate turnover during the preceding financial year is greater than Rs. 5 Crore • Taxpayer is making all kinds of supplies, including reverse charge supplies	• Pay tax and file return on monthly basis in Form GST RET-1	Monthly	**Form GST RET-1**

- **Return Frequency**

  - The taxpayer can file their returns either monthly or quarterly basis in the New Return regime.
  - Taxpayer whose aggregate turnover is more than Rs. 5 crores in the preceding financial year may file the monthly return.
  - Taxpayer whose aggregate turnover is up to Rs. 5 crores in the preceding financial year have option to file return on the quarterly or monthly basis.
  - The frequency of filing returns may be changed by the taxpayer from monthly to quarterly or vice versa by exercising this option.

- **Changing Return Frequency**

  To change return frequency, navigate to **Returns > Manage Return Profile (Trial) > Change Return Frequency**.

- **Return Type**

  If the return frequency is selected as quarterly, then the taxpayer can change the return type as either Quarterly (Normal), Sahaj or Sugam, based on the types of their transactions. Taxpayer whose aggregate turnover was more than Rs. 5 crores, in the preceding financial year, has to file Monthly (Normal) return.

- **Changing Return Type**

  To change return frequency, navigate to **Returns > Manage Return Profile (Trial) > Change Return Type**.

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