

# GST Return Due Date

Most businesses in India will need to file 37 GST returns each year to maintain GST compliance. In this article, we look at the list of returns to be filed by various types of businesses under GST along with GST return due dates.

## How to File GST Returns?

GST Returns can be filed online through the GST Common Portal or an [online GST accounting software](#). The proposed GST regime is backed by a technology platform maintained by the GSTN. GSTN has provided GSP Licenses for enabling businesses to file GST returns through various types of accounting software and ERP systems. Hence, GST return can be filed directly on the GST Common Portal or through a GST accounting software with the requisite features.

## When to File GST Returns?

Under GST, a regular taxpayer needs to furnish three monthly returns and one annual return. If a taxpayer is registered under the composition scheme or is a non-resident taxpayer or is a taxpayer registered as an Input Service Distributor, or a person liable to collect TDS or TCS or was granted UIN, then they would have to file other forms.

## What is the penalty for late filing of GST Returns?

Any taxable person under GST who fails to file form GSTR-1, GSTR-2, GSTR-3 or Final Return within the due dates, will be fined a late fee of Rs. 100 per day, subject to a maximum of Rs. 5,000.

## GST Return Due Date for Regular Taxpayers

Most taxable persons registered under GST would be termed as regular taxpayers. Regular taxpayers must file 3 returns each month as follows:

### GSTR-1 – Statement of Outward Supplies

[GSTR-1 Return](#) or the statement of outward supplies is used to file details of all supplies made by a taxpayer in the previous month and record the tax liability of the supplier. GSTR-1 must be filed on or before the 10th of every month with details of all supplies effected during the previous month.

### GSTR-2 -Statement of Inward Supplies

[GSTR-2](#) or the statement of inward supplies is used to file and verify details of input tax credit accrual received during the previous month. GSTR-2 details are auto-populated from the

information filed in GSTR-1. Hence, in the statement of inward supplies, the taxpayer must only provide minimal additional information like imports, and purchases from unregistered suppliers. GSTR-2 must be filed on or before the 15th of every month with details of all supplies received during the previous month.

### **GSTR-3 – Consolidated Return**

GSTR-3 is a consolidated return that must be filed by all taxpayers on the 20th of every month. GSTR-3 consolidates the following information already provided by the taxpayer to arrive at final tax payable:

- Outward Supplies (Auto-Populated from GSTR-1)
- Inward Supplies (Auto-Populated from GSTR-2)
- Input Tax Credit availed
- Tax Payable
- Tax Paid (Using both Cash and ITC)

### **GSTR-9 – GST Annual Return**

GSTR-9 or Annual GST return must be filed by 31st December of the next financial year by all taxable persons registered under GST. Information provided in GSTR-4 would include details of expenditure and details of income for the entire financial year.

The GST Annual Return must be audited by a practising Chartered Accountant if the aggregate turnover of the registered person exceeded Rs. 2 crores during a financial year. Further, along with the GST annual return, a copy of audited annual accounts and a reconciliation statement, duly certified by a Chartered Accountant, in FORM GSTR-9C, must be filed electronically through the GST Common Portal.

# GST Return Due Dates



Illustration by IndiaFilings. Copyright © 2017 VERVE Financial Services Private Limited. All rights reserved.

GST

Return Due Dates

## GST Return Due Date for Composition Scheme Taxpayers

The [GST Composition Scheme](#) is designed to reduce the tax compliance burden for small businesses having an annual turnover of fewer than Rs.75 lakhs and doing sales only within the state. Taxable persons registered under the GST Composition Scheme are required to file quarterly GST returns and GST annual return.

### GSTR-4 – GST Return for Composition Scheme Suppliers

GSTR-4 must be filed every quarter on the 18th of the month, succeeding the quarter. Hence, GSTR-4 would be due on the 18th of July, 18th of October, 18th of January and 18th of April.

### GSTR-4 – GST Annual Return for Composition Suppliers

A composition supplier is also required to file GST annual return on or before the 31st December of the next financial year. Annual return filed by a Composition Scheme supplier would not have to be audited, as the turnover would not be over Rs.75 lakhs.

## GST Return Due Dates in India



Return	Due Date	Persons Required to File
GSTR-1	10th of Every Month	All Registered Persons
GSTR-2	15th of Every Month	All Registered Persons
GSTR-3	20th of Every Month	All Registered Persons
GSTR-4	18th of April, July, October and January	Persons Registered under Composition Scheme
GSTR-5	20th of Every Month and Within 7 Days after Expiry of Registration	Non-Resident Taxable Persons
GSTR-6	13th of Every Month	Input Service Distributors
GSTR-7	10th of Every Month	Authorities Deducting Tax at Source
GSTR-8	10th of Every Month	E-Commerce Operators
GSTR-9	31st December of Next Financial Year	Registered Persons*
GSTR-10	Within 3 Months of Cancellation of GST Registration	Registered Persons with Surrendered or Cancelled GST Registration

Illustration by IndiaFilings. Can be reproduced without any modification with citation.  
Copyright VERVE Financial Services Private Limited

GST Return Filing Due Dates

### GST Return Due Date for Foreign Companies

Foreign companies or non-resident taxable under GST are also required to [obtain GST registration](#) and [file GST returns](#) if they supply goods or services to persons located in India. All foreign companies or non-resident taxable persons are required to file GSTR-5 on the 20th of every month and within 7 days of the expiry of GST registration.

### **GSTR-5 – GST Return for Non-Resident Taxable Persons**

Non-resident taxable persons are required to file GSTR-5 with details of all outward supplies and inward supplies through the GST Common Portal. Based on the filing, the taxpayer is required to pay the tax, interest, penalty, fees or any other amount payable under the GST Act before 20th of every month or with 7 days of the expiry of GST registration, whichever is earlier.

### **GSTR-5A – GST Return for Non-Resident Taxable Persons providing OIDAR Services**

If the non-resident taxable person is involved in providing online information and data base access or retrieval (OIDAR) services from a place outside India to a person in India, then GSTR-5A form must be filed before the 20th of every month instead of GSTR-5.

Non-resident taxable person under GST are not required file GSTR-9 which is the GST annual return.

### **GST Return Due Date for E-Commerce Operators**

E-commerce operators are taxable person under GST who own, operate or manage digital or electronic facility or platform for electronic commerce. Electronic commerce operators are required to collect tax at source and file FORM GSTR-8 before the 10th of the next month. Hence, even if an electronic commerce operator is acting only as a marketplace, they must provide details of all supplies effected through them and the amount of tax collected. The details provided by electronic commerce operators would be made available electronically to all suppliers while filing Form GSTR-2 on the GST Common Portal, after the due date of filing of FORM GSTR-8.

If an electronic commerce operator is involved in the supply of any taxable goods or services, the electronic commerce provider would be required to file regular month GST returns like GSTR-1, GSTR-2, GSTR-3.

### **GST Return Due Date for Input Service Distributors**

All person classified as an Input Service Distributor under GST is required to file FORM GSTR-6 on or before the 13th of each month. Details of tax invoices on which credit has been received would be made available to Input Service Distributors on FORM GSTR-6A and the input service distributor can if required, after adding, correcting or deleting the details, file the GST return electronically.

## **GST Return Due Date for Authorities Deducting Tax at Source**

Any authority deducting tax at source is required to file Form GSTR-7, on or before the 10th of every month. On the basis of the GSTR-7 return filed by authorities required to deduct tax at source, details of the transaction would be made available electronically to suppliers in FORM GSTR-2A and FORM-GSTR-4A.

## **Due Date for Filing GST Final Return**

GST Final Return must be filed by all taxable persons who were registered under GST and their registration was surrendered or cancelled. GST Final Return or GSTR-10 must be filed within three months of the date of cancellation or date of the order of cancellation, whichever is later