

Chapter IX

Returns

FAQ's

Returns (Section 37 To 48)

Provisions relating return under the CGST Act, 2017 made applicable to IGST *vide* Section 20 of the IGST Act, 2017 and UTGST *vide* Section 21 of the UTGST Act, 2017

Q1. What are the various returns prescribed under the GST Act?

Ans. Please Note the word Returns would include Statements and Annexures to be furnished by registered Tax Payer under GST Act read with Chapter VIII of CGST Rules 59-84 as follows:-

Return	Particulars
GSTR-1	Furnishing details outward supplies of goods or services or both
GSTR-1A (auto-drafted)	Communication to supplier of goods and services for any addition/deletion/modification made by the recipient in FORM GSTR-2 (However, the same has been deferred for time being)
GSTR-2	Furnishing details of inward supplies. (However, the same has been deferred for time being)
GSTR-2A (auto-drafted)	Part A: Communication to receiver of goods and services in respect of goods and services procured by it and uploaded by the supplier. Part B: Communication to the receiver of credit in case of distribution of credit by Input Service Distributor in FORM GSTR-6 Part C: Communication of details of tax deducted at source from the payments to the receiver based on FORM GSTR-7 of the deductor Part D: Communication of details of tax collected at source on payments received by the supplier from the e-commerce operator, based on FORM GSTR-8 .
GSTR-3	Monthly return after finalization of outward supplies and inward supplies. (However, the same has been deferred for time being)
GSTR-3A	Notice sent to registered taxable persons who fails to furnish return under section 39 or section 44 or section 45 or section 52 of the CGST Act, 2017
GSTR-3B	Summary Return to be filed containing details of outward supply, outward

Return	Particulars
	tax and ITC claim. Only return through which payment can be adjusted presently.
GSTR-4	Return to be furnished by a registered taxable person under composition scheme
GSTR-4A	Communication to the person registered under composition scheme in respect of inward supplies procured by it and uploaded by the supplier
GSTR-5	Return to be furnished by non-resident taxable person
GSTR-6	Monthly Return to be furnished by Input Service Distributor
GSTR-6A	Communication to Input Service Distributor in respect of inward supplies procured by it and uploaded by the supplier
GSTR-7	Return to be furnished by persons liable to deduct tax at source under Section 51 of the CGST Act
GSTR-7A	Certificate to be issued to the recipient by the person deducting tax at source
GSTR-8	Return to be furnished by persons liable to collect tax at source under Section 52 of the CGST Act
GSTR-9	Annual return
GSTR-9A	Annual return for Composition Supplier
GSTR-9B	Annual Return for Electronic Commerce Operator required to collect tax at source
GSTR-9C	Furnish a copy of audited annual accounts and a reconciliation statement, duly certified- Normal tax payer having aggregate turnover of more than ₹ 2 crores
GSTR-10	Final Return- Registered Person whose registration has been cancelled
GSTR-11	Return to be filed by persons having Unique Identity Number and claiming refund on inward supplies

- Q2. Who is required to furnish the details of outward taxable supply? In what format should such details be furnished? What is the due date for furnishing such details?
- Ans. All registered taxable persons are required to furnish the details of outward supplies of goods and services effected during the tax period, except:
- Input Service Distributors
 - Composition suppliers

- (c) Non-resident taxable persons
- (d) Persons liable to deduct tax at source as per Section 51 (TDS)
- (e) Persons liable to collect tax at source as per Section 52 (TCS)
- (f) Person providing Online Information and Data Access & Retrieval Services (OIDAR) to a non-taxable online recipient.

The details should be furnished electronically in the format prescribed in **FORM GSTR-1**. Such returns should be furnished on or before 10th of the month succeeding the tax period.

It is pertinent to mention that Government has extended the due dates of filing **Form GSTR-1**, and also provided an option of filing returns on Quarterly basis to registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, the brief of which is as under:

S.N	Month / Quarter	Turnover more than 1.5 Cr	Turnover Upto 1.5 Cr
1	April'18	31 st May'18	31 st Jul, 2018
2.	May'18	10 th Jun'18	
3.	June'18	10 th Jul'18	
4.	July'18	eleventh day of the month succeeding such month	31 st Oct, 2018
5.	Aug'18		
6.	Sep'18		
7.	Oct'18		31 st Jan'19
8.	Nov'18		
9.	Dec'19		
10.	Jan'19		30 th April'19
11.	Feb'19		
12.	Mar'19		

Q3. What are the details to be submitted while furnishing the details of outward supply in **FORM GSTR-1**?

Ans. The supplier has to furnish the details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during the tax period. Key points to be disclosed are as follows:-

- supplies made to registered persons in Table 4
- Inter-State supplies to a consumer (non-registered person) where invoice value is more than ₹ 2,50,000/- should be separately captured. In Table 5
- Zero Rated Supplies and Deemed Exports in Table 6.
- Consolidated amount of Inter State Supplies other than Table 5 and Intra-State supplies to a consumer (non-registered person) for each rate of tax.in Table 7
- Zero rated supplies, Exempted supplies, Nil-rated supplies, Exports (including deemed exports) and non-GST supplies should each be captured, separately.in Table 8
- Tax liability arising in the current tax period where invoice is not issued in the current tax period (i.e., yet to be raised, in case of advance). Table 11
- Invoices issued in the current tax period for which tax was already paid earlier (adjusting the previous advances). Table 11
- Supplies made through e-commerce portal of other companies to registered taxable persons and other consumers, separately. For each of the Table
- The supplier has to mention the Harmonized System of Nomenclature for goods and Service Accounting Code. In Table 12.
- Documents issued during the tax period

Q4. Whether the details uploaded by the supplier in GSTR-1 would be communicated to the receiver?

Ans. The details uploaded by the supplier in GSTR-1 would be communicated to the recipient in Part A of **FORM GSTR-2A**, which is an auto-drafted form on real time basis.

Q5. Whether the details furnished under **Form GSTR-1** can be rectified? Is there any time limit for such rectification of such details?

Ans. It may also be noted that there is no concept of revision of a filed return under the GST regime. However, the details furnished in **Form GSTR-1** which have remained can be rectified as and when the error or omission is discovered. Error in outward Supply filings can be corrected by amendments in Table 9 and 10 of GSTR1. AS per Proviso of Sec 37(3) NO rectification of error or omission in respect of the details furnished in GSTR 1 shall be allowed after furnishing of the Monthly return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier

Q6. Whether HSN Code needs to be mentioned in **FORM GSTR-1**?

Ans. HSN code as specified below shall be furnished in **FORM GSTR-1**. In order to differentiate between the HSN code and the Service Code Tariff (SC). The taxpayers who have turnover below the limit of ` 1.5 Crore will have to mention the description of goods/service, as the case may be, wherever applicable.

Category of taxable person and turnover in the preceding financial year	Any taxpayer, irrespective of his turnover, may use HSN code at 6- digit or 8-digit level if he so desires.
Aggregate Turnover is < ` 1.5 crores	HSN/SC is not mandatory for taxable person whose aggregate turnover is less than ` 1.5 crores. (Hence, composition dealers may not be required to specify HSN at 2-digit level also.) For exports 8-digit HSN is mandatory
Aggregate Turnover is ` 1.5 to ` 5 crores	HSN codes may be specified only at 2-digit chapter level as an optional exercise to start with. For exports 8-digit HSN is mandatory SC code is mandatory
Aggregate Turnover is > ` 5 crores	HSN – minimum of 4 digits – mandatory For exports 8-digit HSN is mandatory SAC code is mandatory
All exports included above categories	HSN Codes at 8-digit level

Q7. What is **FORM GSTR-2A**?

Ans. **FORM GSTR-2A** is an auto-drafted form and contains the details of inward supplies of the assessee, the details of which have been uploaded by the supplier. It also contains the input tax credit distributed by the Input Service Distributor, tax deducted at source under Section 51 and tax collected at source under Section 52.

Q8. Is there any return to be filed by the registered person where time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended?

Ans. Yes. In terms Rule 61(5) of the CGST Rules, where the time limit for furnishing **FORM GSTR-1** and **FORM GSTR-2** has been extended and the circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

NOTE:

- It is relevant to mention here, that as per Press Information Bureau Government of India Ministry of Finance circular dated 18-June-2017. For the smooth transition, for the first two months tax would be payable on a simple return (Form GSTR-3B) containing summary of outwards and inwards supplies which will be submitted before 20th of the succeeding month
- Time line for filing of **FORM GSTR-3B** have been extended from time to time.

S.N.	DETAIL/ RETURN	DUE DATES
1.	GSTR-3B	20 th day of the next month
However, GSTR-3B for registered persons in in the State of Kerala, Kodagu district in the State of Karnataka, Mahe in the Union territory of Puducherry for the month of July and Aug 2018 is 5 th October, 2018 and 10 th October, 2018 respectively.		

- No late fees and penalty would be levied for the interim period.
- Late fees for failure to file GSTR-3B has been waived for the months of July 2017, August 2017 and September 2017. From October 2017, the late fees have been reduced to `25 per day (both under CGST and SGST/UTGST) and where the central tax payable is nil, the late fees is restricted to Rs 10 per day (both under CGST and SGST/UTGST).
- The late fee payable for failure to furnish the return in **FORM GSTR-3B** by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in **FORM GST TRAN-1** was submitted but not filed on the common portal on or before the 27th day of December 2017 has been waived.(Vide Notification No. 22/2018- Central Tax, dated 14.05.2018)
 - Provided that such registered persons have filed the declaration in **FORM GST TRAN-1** on or before the 10th day of May, 2018 and the return in **FORM GSTR-3B** for each of such months, on or before the 31st day of May, 2018.

Q9. Whether an assessee under composition scheme is required to furnish details of inward supply and outward supply?

Ans. No. An assessee under the composition scheme is not required to furnish details of inward and outward supplies. Such assesses are required to file quarterly returns in **FORM GSTR-4** within 18 days from the end of quarter.

DETAIL/RETURN	DUE DATE
GSTR-4	Upto 18 th of the month succeeding the quarter

Q10. State the late fees on filing belated return?

Ans. For late filing of return, following late fee shall be levied:

<i>Defaulted Return</i>	<i>Late fee (Original)</i>	<i>Revised as applicable (Reduced)</i>
Form 3B/ Details of Outward Supplies in GSTR-1 (Ref: Sec 37)	₹ 100 per day of delay Maximum ₹ 5,000	Rs.10 per day (CGST/SGST per Act) for Nil return, others- Rs. 25 per day (CGST/SGST per Act)
Compounding Dealer in GSTR-4		Rs. 25 per day (CGST/SGST per Act), Rs.10 per day (CGST/SGST per Act) for Nil return
ISD		Rs. 25 per day (CGST/SGST per Act)
Details of Inward Supplies (Ref: Sec 38)	same as above	Deferred, so Nil
Monthly Return (Ref: Sec 39)	same as above	Deferred, so Nil
Annual Return (Sec 44)	₹ 100 per day of delay Maximum = 0.25% on Turnover in the state/UT*	-

- Late fees for failure to file GSTR-3B has been waived for the months of July 2017, August 2017 and September 2017. From October 2017, the late fees have been reduced to ₹ **25 per day** (both under CGST and SGST/UTGST) and where the central tax payable is nil, the late fees is restricted to **Rs 10 per day** (both under CGST and SGST/UTGST).

Q11. What is GSTR-4A?

Ans. **FORM GSTR-4A** contains the details of inward supplies received by composition suppliers from registered taxable persons, debit/credit notes received, and tax deducted at source. This statement is auto populated from **Forms GSTR-1, GSTR-5 and GSTR-7** filed by other assesses.

Q12. What are the details that are required to be submitted in **FORM GSTR-4**?

Ans. While furnishing the return in **FORM GSTR-4**, the assessee has to furnish the following details:

- (a) Invoice wise details of inter-State and intra-State inward supplies received from registered and unregistered persons
- (b) Import of goods and services
- (c) Consolidated details of outward supplies
- (d) Debit and credit notes issued and received, if any
- (e) TCS Credit received
- (f) Consolidated statement of advances paid/adjusted
- (g) Amendment of outward supplies furnished in earlier returns

Q13. I am a non-resident taxable assessee. What are the returns to be furnished by me?

Ans. A non-resident taxable assessee is liable to file **FORM GSTR-5** for furnishing the monthly details of inward and outward supplies, debit/credit notes, tax paid details, details of closing stock and refund claimed, if any. The return should be furnished by 20th of the month succeeding the tax period, or within 7 days from the last day of the validity of registration, whichever is earlier.

Q14. Whether Input Service Distributor is liable to furnish details of inward and outward supplies?

Ans. Input Service Distributor is not liable to furnish the details of inward and outward supplies. Input Service Distributor is liable to file return in **FORM GSTR-6** on or before 13th of the month succeeding the tax period. The details relating to input tax credit distributed is communicated to the recipient in Part B of **FORM GSTR-2A**.

S.N.	DETAIL/ RETURN	MONTH	DUE DATE
1.	GSTR-6	July 2017 to August, 2018	30th day of September, 2018 Notification No. 30/2018 – Central Tax. Dated 30th July, 2018

Q15. What is FORM GSTR-6A?

Ans. **FORM GSTR-6A** contains the details of inward supplies received by Input Service Distributors from registered taxable persons and debit/credit notes received. This statement is auto populated from **FORM GSTR-1** and **FORM GSTR-5** filed by other assesses bearing the same PAN as the Input Service Distributor.

Q16. I am notified under Section 51 of the CGST Act to deduct tax at source. What are the returns to be furnished by me?

Ans. Any person liable to deduct tax at source under Section 51 of the CGST Act is specifically liable to furnish returns in **FORM GSTR-7**. The details in respect of tax deducted at source, as well as the details relating to tax payable and tax paid shall be disclosed. Further, the person shall be required to furnish other returns in **FORM GSTR-1 /3B,,** to the extent not covered in **FORM GSTR-7**. However, the same has been deferred till _____

Q17. I am notified under section 52 of the CGST Act to collect tax at source. What are the returns to be furnished by me?

Ans. Any person liable to collect tax at source under section 52 of the CGST Act is specifically liable to furnish returns in **FORM GSTR-8**. The details in respect of tax collected at source, as well as the details relating to tax collected and tax paid shall be disclosed. Further, the person shall be required to furnish other returns in **FORM GSTR-1/3B,** to the extent not covered in **FORM GSTR-8** above. However, the same has been deferred till _____

Q18. Whether returns have to filed if the assessee has not affected any inward or outward supply during a tax period?

Ans. Yes, assessee has to file Nil GSTR-1 /Form3B return electronically even though not effected any supply.

However, a non-resident taxable person, an input service distributor, a person liable to deduct tax at source and person liable to collect tax at source would not be liable to furnish returns (in **Forms GSTR-5, GSTR-6, GSTR-7** and **GSTR-8**, respectively) if they have not affected any supplies requiring them to furnish the respective forms (as mentioned above).

Q19. During the course of inspection/audit/scrutiny/enforcement activity, the department has pointed out certain omissions or incorrect particulars in the returns. Whether the assessee can rectify the returns to correct the omissions or incorrect particulars in its returns?

Ans. As per Section 39(9), provides for correction in the returns on account of Omission of wrong particulars filed **other than** as a result of audit/inspection/scrutiny/enforcement, the assessee can rectify such omissions/incorrect particulars in the returns. In the

month/quarter in which such omission/ incorrect particulars are noticed, the due tax and interest shall be payable thereon.

Q20. Whether the tax payable under GST Act has to be paid to the Central Government or the State Government?

Ans. As per section 39(7), the tax payable as per return has to be paid to the 'Government' on or before the due date for filing the return. Section 2(53) of the CGST Act defined 'Government' to mean the Central Government. Further, as per Section 2(9) of the IGST Act, the term 'Government' has been defined to mean the Central Government. Therefore, in respect of CGST and IGST taxes, the tax has to be paid to the credit of the Central Government. In respect of SGST, the tax has to be paid to the credit of the State Government.

Q21. I was liable to get registered from July 12, 2017. I was issued the registration certificate only on August 16, 2017. How should I disclose the details of supplies effected during the period July 12, 2017 to August 16, 2017?

Ans. As per Section 40, a registered taxable person is required to file First Return to disclose the details of supplies effected during the period between the date on which he became liable to registration till the date on which registration is granted. Therefore, the assessee will disclose the details from 12.07.2017 to 16.08.2017 in the August Return.

Q22. What is meant by provisional input tax credit?

Ans. The input tax credit availed by the recipient in its return is allowed to the recipient on a provisional basis. Once the input tax credit availed by the recipient is matched (presently deferred) the corresponding details of outward supply furnished by the supplier or with the additional duty of customs paid by the recipient in respect of imported goods, the input tax credit will become final.

Q23. What is meant by self-assessment?

Ans. Under the GST regime, the responsibility to compute the correct output tax liability, eligible input tax credit and net tax liability lies with the assessee. The assessee must determine the rate of tax, value of supply and the output tax payable. The assessee must also decide the eligibility of input tax credit in respect of the various inward supplies. The determination of turnover, rate of tax, value of supply, eligibility to input tax credit, reversal of input tax credit, etc. done by the assessee himself is called as self-assessment.

Q24. Whether the recipient is liable to pay interest on the differential tax liability arising due to the mismatch of input tax credit or due to duplicate claim of input tax credit?

Ans. As per section 42(8) of the CGST Act, the recipient is liable to pay interest on the

differential tax liability arising on account of mismatch of input tax credit or due to duplicate claim of input tax credit at the rate specified in section 50(1). The interest is liable to be paid from the date on which credit is availed till the date on which such differential tax liability is added to the output tax liability of the recipient.

Q25. On a perusal of the provisions relating to mismatch of input tax credit, it is noticed that the tax payable on account of mismatch of input tax credit is added to the output tax liability of the recipient. Why is the recipient penalised for such mismatch?

Ans. As per section 155 of the CGST Act, if any person claims input tax credit, then the burden of proving such claim lies on him. Therefore, if the supplier does not declare the supplies or declares output tax lower than the amount claimed as credit, the recipient is burdened with the differential tax liability.

Q26. The discrepancy communicated in **FORM GST MIS-1** to the supplier has been rectified in subsequent return filed by the supplier. Should the recipient avail the credit once the supplier rectifies the return?

Ans. The input tax credit which remains unmatched is added to the output tax liability of the recipient in the month succeeding the month in which **FORM GST MIS-2** is communicated to the recipient. However, if the supplier rectifies the discrepancy within the date for filing the return for the period of September of the succeeding financial year or before the annual return is submitted by him, then the recipient is eligible to reduce the output tax liability to the extent of differential tax liability paid on account of such input tax mismatch.

Q27. Illustration for ITC mismatch

- Goods supplied by A to B in the month of August 2017
- Value of goods = ₹ 1,000/-
- GST = ₹ 180/-
- A does not declare the details of such supplies in **FORM GSTR-1**.
- B claims input tax deduction of ₹ 180 by adding the details of such supply in **FORM GSTR-2**.
- A rejects the communication in **FORM GSTR-1A**.
- The department issues **FORM GST MIS-1** to the supplier and **FORM GST MIS-2** to the recipient in the month of September 2017.
- The supplier does not rectify the discrepancy by September 2017.
- The department adds ₹ 180 to the output tax liability of B for the month of October 2017.

- B is liable to pay ₹ 180 along with interest for the period August 2017 to October 2017.
- A rectifies the discrepancy in the month of December 2017.
- B can reduce output tax liability for January 2017 by ₹ 180. B will also be eligible for refund of interest paid earlier.

Q28. Whether the credit note issued by the supplier has to be matched with the corresponding reduction of input tax by recipient?

Ans. As per Section 43 of the CGST Act, the details of credit notes issued by the supplier in respect of outward supply and claimed as reduction in output tax liability has to be matched with a corresponding reduction of input tax by the recipient of the supply. Further, the credit note issued shall also be matched for duplication of reduction of output tax liability.

Q29. The assessee has inadvertently reduced its output tax liability twice on the same credit note. What are the consequences of such duplicate claims?

Ans. As per Section 43(1) of the CGST Act, all claims of reduction in output tax liability on account of credit notes will be matched so as to ensure that the supplier does not claim such deduction more than once for a particular credit note. Where the supplier claims such deduction more than once, such discrepancy will be communicated to the supplier in **GST MIS-2**. Such duplicate claim of reduction of output tax liability will be added to the output tax payable of the supplier for the month in which such **GST MIS-2** is communicated to the supplier.

Q30. Deduction of output tax liability claimed on account of credit notes issued does not match with the corresponding reduction of input tax by the recipient? What is the procedure to be followed?

Ans. If the reduction in output tax liability claimed by the supplier does not match with the corresponding reduction of input tax by the recipient, then such discrepancy will be communicated to the supplier in **FORM GST MIS-3** and to the recipient in **FORM GST MIS-4** on or before the last day of the month in which such matching is carried out. On receipt of such communication, either the supplier or the recipient can rectify the details so as to match the claim of reduction in output tax liability and corresponding reduction of input tax credit.

Q31. The mismatch in reduction in output tax liability is due to the incorrect details entered by the recipient of the supply. What is the procedure to be followed by the supplier?

Ans. If there is a mismatch in the claim of reduction of output tax liability, a communication in **FORM GST MIS-1** will be sent to the supplier and a communication in **FORM GST MIS-2** will be sent to the recipient of such supply. If the discrepancy is due to the incorrect

particulars entered by the recipient, then the recipient can rectify such discrepancy in its return for the month in which **GST MIS-2** is communicated to him. Once the discrepancy is rectified and the reduction in output liability is matched, a communication in **FORM GST MIS-1** will be sent to the supplier and the claim of reduction in output tax liability will be finally accepted. However, if the recipient does not rectify the discrepancy in the month in which such discrepancy is communicated, the amount of tax payable on account of such discrepancy will be added to the output tax liability of the supplier for the month succeeding the month in which **FORM GST MIS-2** is communicated to the recipient.

Q32. Whether the supplier is liable to pay interest on the differential tax liability arising due to the mismatch of reduction in output tax liability or due to duplicate claim of reduction of output tax liability?

Ans. As per Section 43(8) of the CGST Act, the supplier is liable to pay interest on the differential tax liability arising on account of mismatch of reduction in output tax liability or due to duplicate claim of reduction in output tax liability at the rate specified in Section 50(1) of the CGST Act. The interest is liable to be paid from the date on which reduction in output tax liability is claimed till the date on which such differential tax liability is added to the output tax liability of the supplier.

Q33. The discrepancy communicated in **FORM GST MIS-1** to the supplier has been rectified in subsequent return filed by the recipient. Can the supplier avail the reduction in output tax liability after the recipient rectifies the return?

Ans. The reduction in output tax liability which remains unmatched is added to the output tax liability of the supplier in the month succeeding the month in which **FORM GST MIS-1** is communicated. However, if the discrepancy is rectified within the date for filing the return for the period of September of the succeeding financial year or before the annual return is submitted by him, then the supplier is eligible to reduce the output tax liability to the extent of differential tax liability paid on account of such mismatch.

Q34. Once the reduction in output tax liability mismatch has been rectified, whether the supplier is eligible for refund of the interest paid on the differential tax paid due to such mismatch?

Ans. As per Section 43(9) of the CGST Act, once the discrepancy in the reduction of output tax liability is rectified and such rectification is accepted, then the supplier is eligible to refund of interest paid earlier. The maximum interest refundable is equivalent to the interest paid by the recipient. The supplier has to make a claim for such refund in **FORM GSTR-3**. The interest to be refundable will be credited to the electronic cash ledger in **FORM GST PMT-3** and will be available for any future payment of interest. Alternatively, the supplier can claim the refund of such amount by following the procedure set out in Section 54 of the CGST Act.

Q35. Whether the details furnished by e-commerce operator relating to tax collected at source has to be matched with supplies disclosed by the e-commerce supplier in **FORM GSTR-1**?

Ans. The supplies made through e-commerce operator as declared by the e-commerce operator in **FORM GSTR-8** has to be matched with the corresponding details disclosed by the supplier in **FORM GSTR-1**. Where the supplier is liable to disclose invoice wise details in **FORM GSTR-1**, the matching with **FORM GSTR-8** shall be done at invoice level. Where the supplier is not liable to disclose invoice wise details in **FORM GSTR-2**, the matching will be done on the basis of total taxable value of supplies made in the State through e-commerce operator.

Q36. Details disclosed by the e-commerce operator in **FORM GSTR-8** does not match with the corresponding details disclosed by the supplier in **FORM GSTR-1**? What is the procedure to be followed?

Ans. Where the details disclosed by the e-commerce operator in **FORM GSTR-8** does not match with the corresponding details disclosed by the supplier in **FORM GSTR-1**, then such discrepancy will be communicated to the supplier in **FORM GST MIS-3 (Rule 79(1))** and to the e-commerce operator in **FORM GST MIS-4 (Rule 79(1))** on or before the last day of the month in which such matching is carried out. On receipt of such communication, either the supplier can make suitable rectification in the statement of outward supplies to be furnished for the month in which the discrepancy is communicated, or the e-commerce operator can make rectification in the statement to be furnished for the month in which such discrepancy is communicated.

Q37. What happens when the discrepancy is not rectified either by the supplier or by the e-commerce operator?

Ans. Where the discrepancy is not rectified by the e-commerce operator, an amount to the extent of the discrepancy will be added to the output tax liability of the supplier in his return in **FORM GSTR-3** for the month succeeding the month in which the details of discrepancy is communicated.

Q38. Who is required to file an Annual Return? In what format such return should be furnished? What is the due date for furnishing such return?

Ans. All registered taxable persons are required to furnish an Annual Return for every financial year, electronically, in **FORM GSTR-9**. A registered taxable person paying opting to pay tax under the composition scheme is required to file the annual return in **FORM GSTR-9A**. However, the below mentioned registered taxable persons are not required to file an Annual Return:-

- (a) Input Service Distributor
- (b) Person liable to deduct tax at source as per Section 51 (for the purpose of TDS)

- (c) Person liable to collect tax at source as per Section 52 (for the purpose of TCS)
- (d) Casual taxable person
- (e) Non-resident taxable person

Such returns should be furnished on or before 31st December of the following the end of financial year.

Q39. Whether the Annual Return is required to be audited by Chartered Accountant / Cost Accountant?

Ans. If the turnover of the registered taxable person exceeds ` 2 crore, then the Annual Return is required to be audited by a Chartered Accountant or Cost Accountant. Further, they also have to submit reconciliation statement in **FORM GSTR-9C**. If the turnover does not exceed ` 2 crore, the registered taxable person can himself compile the details in **FORM GSTR-9** and submit the return.

Q40. Who is required to furnish Final Return?

Ans. Any registered taxable person whose registration has been cancelled is required to file Final return in **FORM GSTR-10**. The return has to be filed within three months from the date of cancellation or date of order of cancellation, whichever is later.

Q41. What are the consequences of not filing any particular return?

Ans. If the registered taxable person fails to furnish the return in **FORM GSTR-3** or **GSTR-4** or **GSTR-5** or **GSTR-6** or **GSTR-7** or Final return in **FORM GSTR-10**, the department will issue a notice in **FORM GSTR-3A** asking the registered taxable person to furnish the particular return within 15 days.

Q42. Who is a goods and service tax practitioner? Whether the goods and service tax practitioner can file returns of behalf of the registered taxable persons?

Ans. Goods and service tax practitioner is a person who has been approved to act as a goods and service tax practitioner as per Section 48 of the CGST Act, 2017. He has to satisfy the conditions and eligibility as prescribed under the Rules to act as a goods and service tax practitioner.

A registered taxable person can authorise an approved goods and service tax practitioner to file the returns in **FORM GSTR-1**, **GSTR-2**, **GSTR-3**, **GSTR-4**, **GSTR-5**, **GSTR-6**, **GSTR-7**, Annual return in **FORM GSTR-9** and Final return in **FORM GSTR-10**, and also to perform other tasks as may be prescribed. In respect of returns filed by the goods and service tax practitioner, the registered taxable person will be responsible for the correctness of the details furnished in the returns.

Q43. What is the due date of filing **FORM GST ITC-01**?

Ans Registered person shall within a period of 30 days from the date of becoming eligible to avail the input tax credit under section 18(1) of the CGST Act, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit.

Time line for filing of **FORM ITC-01**:

DETAIL/ RETURN	MONTH	DUE DATES
ITC-01		Within a period of thirty days from the date of becoming eligible to avail the input tax credit
However, for registered persons who have filed the application in Form GST-CMP-04 between the period from 2 nd March, 2018 to 31 st March, 2018 due date is 3 rd October, 2018		

Q44. What is the due date of filing **FORM GST ITC-04**?

Ans Details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be furnished in **FORM GST ITC-04** for that period on or before the 25th of the month succeeding the said quarter or within such further period as may be extended by the Commissioner.

Time line for filing of **FORM ITC-04** for July -Sept 2017 quarter have been extended from time to time as:

DETAIL/ RETURN	DUE DATE
ITC-04	1. 25 th day of the month succeeding the quarter
However, the declaration in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 due date is 30 th September, 2018	

MCQ's

Returns (Section 37 To 48)

Q1. The details of outward supplies of goods or services shall be submitted by

- (a) 10th of the succeeding month
- (b) 18th of the succeeding month
- (c) 15th of the succeeding month
- (d) 20th of the succeeding month

Ans. (a) *10th of the succeeding month*

Q2. Details of Outward supplies shall include

- (a) Invoice
- (b) Credit and Debit notes
- (c) Revised invoice issued in relation to outward supplies
- (d) All the above

Ans. (d) *All the above*

Q3. The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient regular dealer in form

- (a) GSTR 4A
- (b) GSTR 5A
- (c) GSTR 2A
- (d) GSTR 6A

Ans. (c) *GSTR 2A*

Q4. The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient compounding dealer in form

- (a) GSTR 4A
- (b) GSTR 5A
- (c) GSTR 2A
- (d) GSTR 6A

Ans. (a) *GSTR 4A*

Q5. The details submitted by the outward supplier in **Form GSTR 1** shall be furnished to the input service distributor in form

- (a) GSTR 4A
- (b) GSTR 5A
- (c) GSTR 2A
- (d) GSTR 6A

Ans. (d) *GSTR 6A*

Q6. Which of the following is true?

- (a) The Commissioner may extend the time limit for furnishing the details of outward supplies by notification for valid reasons
- (b) The details of outward supplies shall include details of debit notes, credit notes and revised invoices issued in relation to outward supplies
- (c) The details of outward supplies shall be submitted in **Form GSTR-1** by all the registered taxable person other than ISD, non-resident tax payer and a person paying tax under section 10, section 51 and section 52
- (d) All the above

Ans. (d) *All the above*

Q7. The details submitted by the supplier in **Form GSTR 1** are communicated to the registered taxable person in

- (a) Form GSTR 1A on 17th of the succeeding month
- (b) Form GSTR 2A after the data entry in **Form GSTR 1**
- (c) Form GSTR 2A after the due date of filing **Form GSTR 1**
- (d) Form GSTR 1A on 15th of the succeeding month

Ans. (c) **Form GSTR 2A** after the data entry in **Form GSTR 1**

Q8. Which of the following is a correct statement?

- (a) Every registered taxable person other than ISD, non-resident tax payer & a person paying tax under section 10, 51 or 52 shall verify, validate, modify or delete the details communicated in **Form GSTR 2A**
- (b) The details of outward supplies communicated in **Form GSTR 2A** cannot be modified or altered
- (c) The registered taxable person should accept the details communicated in **Form GSTR 2A** by 12th of the succeeding month

- (d) The registered taxable person other than ISD, non-resident tax payer & a person paying tax under section 10, 51 or 52 shall furnish the details of inward supplies of goods or services excluding tax payable on reverse charge basis.
- Ans. (a) *Every registered taxable person other than ISD, non-resident tax payer & a person paying tax under section 10, 51 or 52 shall verify, validate, modify or delete the details communicated in Form GSTR 2A.*
- Q9. The details of inward supplies of goods or services in **Form GSTR 2** shall be submitted by
- (a) 10th of the succeeding month
(b) 18th of the succeeding month
(c) 15th of the succeeding month
(d) 20th of the succeeding month
- Ans. (c) *15th of the succeeding month*
- Q10. Details of Inward supplies shall include
- (a) Inward supplies of goods and services communicated in **Form GSTR 2A**
(b) Inward supplies in respect of which tax is payable under reverse charge mechanism
(c) Inward supplies of goods and services not declared by suppliers
(d) All the above
- Ans. (d) *All the above*
- Q11. Any modification / deletion done by the recipient to the details contained in **Form GSTR 2** shall be communicated to the supplier in:
- (a) Form GSTR 1A
(b) Form GSTR 3A
(c) Form GSTR 6A
(d) Form GSTR 2A
- Ans. (a) **Form GSTR 1A**
- Q12. The supplier on receiving the communication in **Form GSTR 1A** shall accept, reject or modify the details by:
- (a) 18th of the succeeding month
(b) 20th of the month succeeding the quarter

- (c) 17th of the succeeding month
- (d) 10th of the succeeding month

Ans. (c) 17th of the succeeding month

Q13. A registered taxable person other than ISD, non-resident tax payer & a person paying tax under section 10, 51 or 52, shall file its periodical in:

- (a) Form GSTR 3 by 18th of the month succeeding the quarter
- (b) Form GSTR 4 by 18th of the month succeeding the quarter
- (c) Form GSTR 4 by 18th of the succeeding month
- (d) Form GSTR 3 by 20th of the succeeding month

Ans. (d) **Form GSTR 3** by 20th of the succeeding month

Q14. Every tax payer paying tax under section 10 (Composition levy) shall file the return in

- (a) Form GSTR 3 by 18th of the month succeeding the quarter
- (b) Form GSTR 4 by 18th of the month succeeding the quarter
- (c) Form GSTR 4 by 18th of the succeeding month
- (d) Form GSTR 4 by 20th of the month succeeding the quarter

Ans. (b) **Form GSTR 4** by 18th of the month succeeding the quarter

Q15. Which of the following is correct?

- (a) Non-Resident taxable person shall file the return by 20th of succeeding month in Form GSTR 5
- (b) Input Service Distributor shall furnish the return by 13th of the succeeding month in Form GSTR 6
- (c) The person deducting tax at source shall furnish the return by 10th of the succeeding month in Form GSTR 7
- (d) All the above

Ans. (d) *All the above*

Q16. The certificate of details of tax deducted by the deductor shall be furnished to the deductee in Form

- (a) GSTR 7
- (b) GSTR 7A
- (c) GSTR 2A
- (d) GSTR 1A

Ans. (b) *GSTR 7A*

Q17. The e-commerce operator collecting tax under section 52 shall file its monthly return in

- (a) Form GSTR 8 by 18th of the succeeding month
- (b) Form GSTR 7 20th of the month succeeding the quarter
- (c) Form GSTR 8 17th of the succeeding month
- (d) Form GSTR 8 10th of the succeeding month

Ans. (d) **Form GSTR 8** 10th of the succeeding month

Q18. State which is a true statement:

- (a) The last date for payment of taxes to the appropriate government is the last date on which the registered taxable person is required to furnish the return
- (b) Every person who is required to furnish return under 39(1) and 39(2) shall furnish return for every tax period whether or not supplies have been effected during such period.
- (c) Both (a) and (b)
- (d) None of the above

Ans. (d) *Both (a) and (b)*

Q19. What is the time limit for rectification of GSTR 1, GSTR 4 and GSTR 6?

- (a) Return can be rectified within 6 months from the date of filing the return
- (b) Return can be rectified within 90 days from the date of filing the return
- (c) Return have to be rectified before the due date for filling the subsequent periods return
- (d) Return can be rectified before the due date for filing the returns for month of September or second quarter, as the case may be, following the end of the financial year.

Ans. (d) *Return can be rectified before the due date for filing the returns for month of September or second quarter, as the case may be, following the end of the financial year*

Q20. The First return shall be filed by every registered taxable person for the period from

- (a) The date on which he became liable for registration till the date of grant of registration
- (b) The date of registration to the last day of that month
- (c) The date on which he became liable for registration till the last day of that month

(d) All of the above

Ans. (a) *The date on which he became liable for registration till the date of grant of registration*

Q21. The details of inward supply furnished by the registered taxable person shall be matched with the

(a) Corresponding details of outward supply furnished by the corresponding taxable person

(b) Additional duty of customs paid under section 3(5) of the Customs Tariff Act, 1975

(c) For duplication of claims of input tax credit

(d) All of the above

Ans. (d) *All of the above*

Q22. If Input credit claimed by recipient is more than the output tax declared by the supplier or if the supplier has not declared the outward supply, then

(a) The excess amount claimed as input is added to the output tax liability of the recipient in the return of succeeding month

(b) The discrepancy is communicated to both the supplier and receiver

(c) The excess amount claimed as input is added to the output tax liability of the supplier

(d) The supplier is given an opportunity of being heard

Ans. (b) *The discrepancy is communicated to both the supplier and receiver*

Q23. The discrepancy pointed out in GST MIS 1 and GST MIS 2 with regard to excess input tax credit claimed has not been rectified by the supplier as well as the recipient. The excess input tax credit is

(a) Added to the output tax liability of the recipient

(b) Added to the output tax liability of the supplier

Ans. (a) *Added to the output tax liability of the recipient*

Q24. Every registered taxable person shall be entitled to take credit of input tax in his return and such input tax credit shall be credited to

(a) Personal Ledger Account

(b) Refund account

(c) Electronic Cash Ledger

(d) Electronic Credit Ledger

Ans. (d) *Electronic Credit Ledger*

Q25. The details of every credit note relating to outward supplies furnished by the registered taxable person shall be matched

(a) With corresponding reduction in claim for input tax credit by the corresponding taxable person in his valid return for the same tax period or any subsequent tax period.

(b) For duplication of claims for reduction in the output tax liability

(c) All of the above

(d) None of the above

Ans. (c) *All of the above*

Q26. If the reduction in output tax liability claimed by the supplier is more than the corresponding reduction in input tax credit declared by the recipient or if the recipient has not reduced the input tax liability, then

(a) The excess reduction claimed is added to the output tax liability of the recipient

(b) The discrepancy is communicated to both the supplier and receiver

(c) The excess reduction claimed is added to the output tax liability of the supplier

(d) The supplier is given an opportunity of being heard

Ans. (b) *The discrepancy is communicated to both the supplier and receiver*

Q27. The discrepancy pointed out in GST MIS 1 and GST MIS 2 with regard to excess reduction of output tax has not been rectified the by the supplier as well as the recipient. The excess reduction of output tax is

(a) Added to the output tax liability of the recipient

(b) Added to the output tax liability of the supplier

Ans. (b) *Added to the output tax liability of the supplier*

Q28. The due date for furnishing the annual return for every financial year by every registered taxable person other than ISD, non-resident tax payer, a person paying tax under section 10, 51 or 52 and a casual taxable person is

(a) 30th of September following the end of the financial year

(b) 20th of October following the end of the financial year

(c) 31st of December following the end of the financial year

(d) 31st of May following the end of the financial year

Ans. (c) 31st of December following the end of the financial year

Q29. Every registered taxable person who is required to get his accounts audited under section 35(5) shall furnish electronically

- (a) Annual return
- (b) Audited copy of annual accounts
- (c) Reconciliation statement reconciling the value of supplies declared in the return and the financial statement
- (d) All of the above

Ans. (d) All of the above

Q30. The annual return shall be filed by the registered taxable person (other than dealers paying tax under section 10) in form

- (a) GSTR 7
- (b) GSTR 9
- (c) GSTR 9A
- (d) GSTR 10

Ans. (b) GSRT 9

Q31. Find the correct match of annual returns to be filed

- (a) Registered taxable person – Form GSTR 8
- (b) Input service distributor – Form GSTR 9
- (c) Non Resident taxable person – Form GSTR 9B
- (d) Compounding taxable person – Form GSTR 9A

Ans. (d) Compounding taxable person – Form GSTR 9A

Q32. Notice to non-filers of return shall be sent in Form

- (a) GSTR 5
- (b) GSTR 3
- (c) GSTR 3A
- (d) GSTR 10

Ans. (c) GSRT 3A

Q33. The final return shall be filed by the registered taxable person within

- (a) 3 months of the date of cancellation

- (b) Date of order of cancellation
- (c) Later of the (a) or (b)
- (d) Earlier of the (a) or (b)

Ans. (d) *Later of (a) or (b)*

Q34. Which of the following is correct?

- (a) Failure to file annual return within due date attracts a late fee of ` 100 per day up to 0.25% of his turnover
- (b) Failure to file annual return within due date attracts late fee of 1% of his turnover till the failure continues
- (c) Failure to file annual returns within due date attracts a late fee of ` 100 per day up to 1% of his turnover.
- (d) On failure to file annual return within due date the proper officer shall issue a notice of non-filing on such person

Ans. (a) *Failure to file annual return before due date attracts a late fee of ` 100 per day up to 0.25% of his turnover*

Q35. A goods and service tax practitioner can undertake the following activities if authorized by the taxable person

- (a) Furnish details inward and outward supplies
- (b) Furnish monthly / quarterly return
- (c) Furnish Annual and Final return
- (d) All of the above

Ans. (d) *All of the above*