

## GST Return- List of Forms

### Regular Dealer

Form Type	Frequency	Due Date	Details to be Furnished
Form GSTR-1	Monthly	10th of succeeding month	Furnish details of outward supplies of taxable goods and/or services affected
Form GSTR-2A	Monthly	On 11th of succeeding Month	Auto-populated details of inward supplies made available to the recipient on the basis of <b>Form GSTR-1</b> furnished by the supplier
Form GSTR-2	Monthly	15th of succeeding month	Details of inward supplies of taxable goods and/or services for claiming input tax credit. Addition (Claims) or modification in <b>Form GSTR-2A</b> should be submitted in <b>Form GSTR-2</b> .
Form GSTR-1A	Monthly	20th of succeeding month	Details of outward supplies as added, corrected or deleted by the recipient in <b>Form GSTR-2</b> will be made available to supplier
Form GSTR-3	Monthly	20th of succeeding month	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax
Form GST ITC-1	Monthly	—	Communication of acceptance, discrepancy or duplication of input tax credit claim
Form GSTR-3A	—	—	Notice to a registered taxable person who fails to furnish return under section 27 and section 31
Form GSTR-9	Annually	31st Dec of next fiscal	Annual Return – furnish the details of ITC availed and GST paid which includes local, interstate and import/exports.

### Composite Tax Payer

Return Type	Frequency	Due Date	Details to be Furnished
Form GSTR-4A	Quarterly	—	Details of inward supplies made available to the recipient registered under composition scheme on the basis of <b>Form GSTR-1</b> furnished by the supplier
Form GSTR-4	Quarterly	18th of succeeding month	Furnish all outward supply of goods and services. This includes auto-populated details from <b>Form GSTR-4A</b> , tax payable and payment of tax.
Form GSTR-9A	Annual	31st Dec of next fiscal	Furnish the consolidated details of quarterly returns filed along with tax payment details.

### Foreign Non-Resident Tax Payer

Return Type	Frequency	Due Date	Details to be Furnished
Form GSTR-5	Monthly	20th of succeeding month or within 7 days after the expiry of registration	Furnish details of imports, outward supplies, ITC availed, tax paid, and closing stock

### Input Service Distributor

Return Type	Frequency	Due Date	Details to be Furnished
Form GSTR-6A	Monthly	On 11th of succeeding month	Details of inward supplies made available to the ISD recipient on the basis of <b>Form GSTR-1</b> furnished by the supplier
Form GSTR-6	Monthly	13th of succeeding month	Furnish the details of input credit distributed

### **Tax Deductor**

Return Type	Frequency	Due Date	Details to be Furnished
Form GSTR-7	Monthly	10th of succeeding month	Furnish the details of TDS deducted
Form GSTR-7A	Monthly	TDS certificate to be made available for download	TDS Certificate – capture details of value on which TDS is deducted and deposit on TDS deducted into appropriate Govt.

### **E-commerce**

Return Type	Frequency	Due Date	Details to be furnished
Form GSTR-8	Monthly	10th of succeeding month	Details of supplies effected through e-commerce operator and the amount of tax collected on supplies

### **Aggregate turnover exceeds 1 crore**

Return Type	Frequency	Due Date	Details to be furnished
Form GSTR-9B	Annually	Annual, 31st Dec of next fiscal	Reconciliation Statement – audited annual accounts and a reconciliation statement, duly certified.

### **Final Return**

Return Type	Frequency	Due Date	Details to be furnished
Form GSTR-10	Monthly	Within 3 months of cancellation of registration	Furnish details of inputs and capital goods held, tax paid and payable.