

FIND OUT HOW MANY GST RETURNS YOU NEED TO FILE OUT OF 27

With introduction of Goods and Services Tax in India, compliance for tax payers is set to go up. Service sector will get most effected since under current law, almost every service provider operated under centralized registration scheme wherein 2 returns in a year is all they file. Annual return has been recently added. Manufacturing sector is a compliance heavy industry which files monthly Excise and VAT returns (state specific).

Details of all the returns to be furnished by registered persons have been enlisted below:

1. *Form GSTR-1* Details of outward supplies of taxable goods and/or services effected.
2. *Form GSTR-1A* Details of outward supplies as added, corrected or deleted by the recipient.
3. *Form GSTR-2* Details of inward supplies of taxable goods and/or services claiming ITC.
4. *Form GSTR-2A* Details of inward supplies made available to the recipient on the basis of *FORM GSTR-1* furnished by the supplier.
5. *Form GSTR-3* Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax.
6. *Form GSTR-3A* Notice to a registered taxable person who fails to furnish return under section 27 and section 31.
7. *Form GSTR-4* Quarterly Return for compounding Taxable persons.
8. *Form GSTR-4A* Details of inward supplies made available to the recipient

registered under composition scheme on the basis of *FORM GSTR-1* furnished by the supplier.

9. *Form GSTR-5* Return for Non-Resident foreign taxable person.

10. *Form GSTR-6* ISD return.

11. *Form GSTR-6A* Details of inward supplies made available to the ISD recipient on the basis of *FORM GSTR-1* furnished by the supplier.

12. *Form GSTR-7* Return for authorities deducting tax at source.

13. *Form GSTR-7A* TDS Certificate.

14. *Form GST-ITC-1* Communication of acceptance, discrepancy or duplication of ITC claim.

15. *Form GSTR-8* Details of supplies effected through e-commerce operator and the amount of tax collected as required under sub-section (1) of section 43C.

16. *Form GSTR-9* Annual return.

17. *Form GSTR-9A* Simplified Annual return by Compounding taxable persons registered under section 8.

18. *Form GSTR-9B* Reconciliation Statement.

19. *Form GSTR-10* Final return.

20. *Form GSTR-11* Details of inward supplies to be furnished by a person having UIN.

21. *Form GST-TRP-1* Application for enrolment as Tax return preparer.

22. *Form GST-TRP-2* Enrolment certificate as Tax return preparer.

23. *Form GST-TRP-3* Show cause to as Tax return preparer.

24. *Form GST-TRP-4* Order of cancelling enrolment as Tax return preparer.
25. *Form GST-TRP-5* List of Tax return preparers.
26. *Form GST-TRP-6* Consent of taxable person to Tax return preparer.
27. *Form GST-TRP-7* Withdrawal of authorization to tax return preparer.
