Types of GST Returns

1. **GSTR-1** is the return to be furnished for reporting details of all outward supplies of goods and services made, or in other words, sales transactions made during a tax period, and also for reporting debit and credit notes issued. Any amendments to sales invoices made, even pertaining to previous tax periods, should be reported in the GSTR-1 return GSTR-1 is to be filed by all normal taxpayers who are registered under GST. It is to be filed monthly, except in the case of small taxpayers with turnover up to Rs.1.5 crore in the previous financial year, who can file the same on a quarterly basis.
2. 2. GSTR-2A GSTR-2A is the return containing details of all inward supplies of goods and services i.e. purchases made from registered suppliers during a tax period. The data is auto-populated based on data filed by the suppliers in their GSTR-1 return. GSTR-2A is a read-only return and no action can be taken.
3. 3. GSTR-2 GSTR-2 is the return for reporting the inward supplies of goods and services i.e. the purchases made during a tax period. The details in the GSTR-2 return are auto-populated from the GSTR-2A. Unlike GSTR-2A, the GSTR-2 return can be edited. GSTR-2 is to be filed by all normal taxpayers registered under GST, however, the filing of the same has been suspended ever since the inception of GST.
4. 4. GSTR-3 GSTR-3 is a monthly summary return for furnishing summarized details of all outward supplies made, inward supplies received and input tax credit claimed, along with details of the tax liability and taxes paid. This return is auto-generated on the basis of the GSTR-1 and GSTR-2 returns filed. GSTR-3 is to be filed by all normal taxpayers registered under GST, however, the filing of the same has been suspended ever since the inception of GST.
5. 5. GSTR-3B GSTR-3B is a monthly self-declaration to be filed, for furnishing summarized details of all outward supplies made, input tax credit claimed, tax liability ascertained and taxes paid. GSTR-3B is to be filed by all normal taxpayers registered under GST.
6. 6. GSTR-4 / CMP-08 GSTR-4 is the return that was to be filed by taxpayers who have opted for the Composition Scheme under GST. CMP-08 is the return which has replaced the now erstwhile GSTR-4. The Composition Scheme is a scheme in which taxpayers with turnover up to Rs.1.5 crores can opt into and pay taxes at a fixed rate on the turnover declared. The CMP-08 return is to be filed on a quarterly basis.
7. 7. GSTR-5 GSTR-5 is the return to be filed by non-resident foreign taxpayers, who are registered under GST and carry out business transactions in India. The return contains details of all outward supplies made, inward supplies received, credit/debit notes, tax liability and taxes paid. The GSTR-5 return is to be filed monthly for each month that the taxpayer is registered under GST in India.
8. 8. GSTR-6 GSTR-6 is a monthly return to be filed by an Input Service Distributor (ISD). It will contain details of input tax credit received and distributed by the ISD. It will further contain details of all documents issued for the distribution of input credit and the manner of distribution.
9. 9. GSTR-7 GSTR-7 is a monthly return to be filed by persons required to deduct TDS (Tax deducted at source) under GST. GSTR 7 will contain details of TDS deducted, the TDS liability payable and paid and TDS refund claimed, if any. 10. GSTR-8 GSTR-8 is a monthly return to be filed by e-commerce operators registered under the GST who are required to collect tax at source (TCS). GSTR-8 will contain details of all supplies made through the Ecommerce platform, and the TCS collected on the same. The GSTR-8 return is to be filed on a monthly basis.