

Types of GST Returns

1. GSTR-3B

Monthly return containing details of taxes collected on outward supplies and details of taxes paid on input supplies. GSTR-3B is to be filed by all normal taxpayers registered under GST.

A registered taxable person shall furnish electronic summary of outward and inward supplies of goods and services for the tax period on or before the 20th, 22nd or 24th of succeeding month.

2. GSTR-1

Details of outward supply of goods or services to be filed monthly for persons having aggregate turnover of more than Rs 1.50 Crores or quarterly for persons having aggregate turnover of less than Rs 1.50 Crores.

A registered taxable person shall furnish electronic statement of the details of outward supplies of goods and services for the tax period on or before the 11th of succeeding month for monthly returns and 1 month from the end of quarter for quarterly returns.

3. GST CMP-08

Quarterly self-assessed statement-cum-payment by composition dealers.

4. GSTR-9

GSTR 9 is an annual return to be filed once in a year by the registered taxpayers under GST. It is a consolidation of all the monthly or quarterly returns (GSTR-1, GSTR-2A, GSTR-3B) filed during that year.

5. GSTR-9A

GSTR-9A is the annual return to be filed by taxpayers who have registered under the Composition Scheme in a financial year. It is a consolidation of all the quarterly returns filed during that financial year.

6. GSTR-9C

GSTR 9C is a statement of reconciliation between the Annual returns in GSTR 9 filed for a Financial Year and the figures as per Audited Annual Financial Statements of the taxpayer.

GST Registration Documents Checklist:-

Category of persons	Documents Required
Sole proprietor / Individual	<ol style="list-style-type: none"> 1. PAN Card 2. Aadhaar Card 3. Photograph 4. Bank Account Details* 5. Address Details**
Partnership firm	<ol style="list-style-type: none"> 1. PAN Card of Firm and all Partners 2. Aadhaar Card of all Partners 3. Copy of Partnership Deed 4. Photograph of all partners 5. Authorisation Letter for Authorised Signatory 6. Bank Account Details* 7. Address Details**
HUF	<ol style="list-style-type: none"> 1. PAN Card of HUF 2. PAN Card and Aadhaar Card of Karta 3. Photograph of Karta 4. Bank Account Details* 5. Address Details**
Company (Public and Private) (Indian and foreign)	<ol style="list-style-type: none"> 1. PAN Card of Company and all Directors 2. Aadhaar Card of all Directors 3. MOA/ AOA and Certificate of Incorporation of Company 4. Photograph of all Directors 5. Board Resolution for Authorised Signatory 6. Bank Account Details* 7. Address Details**

***Bank account details:** A copy of cancelled cheque or a copy of passbook/bank statement (first and last page).

****Address Details:**

- Proof of Place of Business: Any one of following:
 - Property Tax Receipt or
 - Municipal Khata copy or
 - Electricity bill copy
- Proof of Ownership:
 - Ownership deed/document in case of owned property.
 - Lease/rent agreement in case of leased/rented property.
 - Consent letter/NOC from the owner in case of consent arrangement or shared property.

PRICE PLANS FOR MONTHLY AND QUARTERLY RETURN FILING		
PLAN A	PLAN B	PLAN C
Rs 300 per Month or Rs 3000 per Year	Rs 500 per Month or Rs 5000 per Year	Rs 400 per Quarter or Rs 1500 per Year
<ul style="list-style-type: none"> Monthly Return (GSTR3B) Quarterly return(GSTR1) Up to 50 invoices per month, Rs. 5 extra per invoice above 50 invoices. No limit if data is shared in excel format. 	<ul style="list-style-type: none"> Monthly Returns(GSTR3B & GSTR1) Up to 50 invoices per month, Rs. 5 extra per invoice above 50 invoices. No limit if data in shared in excel files. 	<ul style="list-style-type: none"> Composition Dealers (CMP 08)

PRICE PLANS FOR ONE TIME COMPLIANCES UNDER GST	
Details	Price
GST Registration for Individual/ Sole Proprietor	Rs 1000
GST Registration for Partnership/ Companies	Rs 1500*
Annual Return (GSTR 9) for turnover up to Rs 1.50 Cr	Rs 1000
Annual Return (GSTR 9) for turnover from Rs 1.50 Cr – Rs 5 Cr	Rs 2000
Annual Return (GSTR 9) for turnover from Rs 5 Cr – Rs 10 Cr	Rs 5000
Annual Return (GSTR 9) for turnover above Rs 10 Cr	Rs 10000

*Price includes up to 2 partners or directors. Additional Rs. 200 per partner/director will be charged.

Note 1: Prices are exclusive of all taxes.

Note 2: For assisted filling and customized price plan – Talk to our expert

Due Dates for various GST Returns

Returns	Details	Due Date
GSTR-3B	Turnover More than Rs 5 Crore	20 th of Next Month
	Others in State of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	22 nd of Next Month
	Others in State of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	24 th of Next Month
GSTR-1	Turnover Exceeding 1.5 Crores – Monthly Return	11 th of Next Month
	Turnover upto 1.5 Crores – Quarterly Return	1 Month from the end of Quarter.
CMP-08	Composition Dealers	18 th of Next month from the end of Quarter.
GSTR-9/9A/9C (FY 2018-19)	GST Annual Return and Audit	30 th June 2020