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GST Audit Check List

Client's Name.....

Financial / Accounting Year.....

		Checked By	Yes	No	N.A	Remarks
1	GST Registration Certificate					
	Have you checked whether the Supplier has applied for New Registration or has he Migrated?					
	Have you checked the registration details of: Registered Person, Business Verticals, Factory / Warehouse / Godown, ISD and in respect of Other place of business?					
	Whether GSTIN is displayed in Name Board viz., Godown / Branches / other places of business?					
	Whether the additional place of business within the State is incorporated in the Registration Certificate?					
	Whether the Separate Registration is taken for					

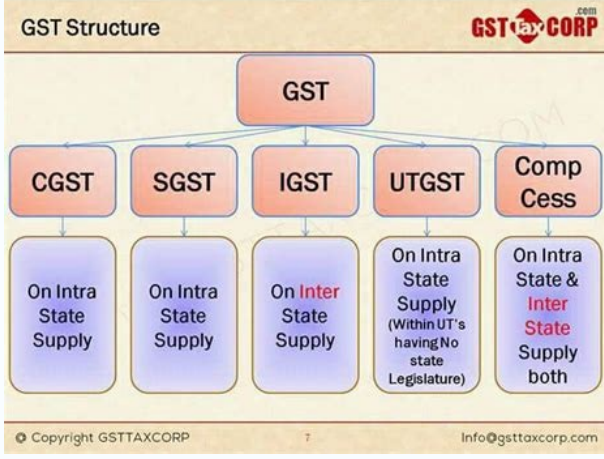


2.9 GST RETURN FILING DUE DATE

Form No.	Particulars	Due Date
(1) Regular Returns		
GSTR-1	Outward Supplies (Sales) Turnover up to ₹1.5 Crore/Quarterly filing	Last day of the month succeeding quarter
	Turnover above ₹1.5 Cr/Monthly filing	10th of next month
GSTR-2	Inward Supplies (Purchases) as in Appendix	15th of next month
GSTR-3	Auto-Generated Return	20th of next month
GSTR-3B	Summary return for Payment of Tax	20th of next month
GSTR-4	Annual Return (Yearly)	31st December of next financial year
(2) Composition Scheme Returns		
GSTR-4	Composition Taxpayer (Quarterly)	10th of the month succeeding quarter
GSTR-4A	Annual Return for Composition Tax Payer	31st December of next financial year
(3) Special Returns		
GSTR-5	Return for non-resident foreign taxable person	20th of next month
GSTR-6	Return for Input Service Distributor	10th of next month
GSTR-7	Return for authorised deducting tax at source	10th of next month
GSTR-8	Form for e-supplier, where required to deduct TCS (Tax Collected at Source)	10th of next month
GSTR-12	Filed Return till the time of Cancellation	Within 3 months of the date of cancellation or order of cancellation
GSTR-11	Details of inward supplies to be furnished by a person having UIN and having a contract	25th of the month following the month for which statement is filed

Annexure 3 State code and TIN number correlation for implementing the validation

Sl. No.	State Name	TIN number – First two digits	State Code
1	Andaman and Nicobar Islands	35	AN
2	Andhra Pradesh	36	AP
3	Arundra Pradesh (Pond)	37	AO
4	Assam	38	AS
5	Bihar	39	BR
6	Chandigarh	40	CT
7	Chhattisgarh	41	CG
8	Daman and Diu	42	DA
9	Delhi	43	DL
10	Goa	44	GA
11	Gujarat	45	GJ
12	Haryana	46	HR
13	Heharal Pradesh	47	HP
14	Jammu and Kashmir	48	JK
15	Jharkhand	49	JH
16	Karnataka	50	KA
17	Kerala	51	KL
18	Lakshadweep Islands	52	LD
19	Maharashtra	53	MA
20	Mizoram	54	MZ
21	Nagaland	55	NA
22	Nagaland	56	NE
23	Nagaland	57	NI
24	Nagaland	58	NO
25	Nagaland	59	NP
26	Nagaland	60	NQ
27	Nagaland	61	NR
28	Nagaland	62	NS
29	Nagaland	63	NT
30	Nagaland	64	NU
31	Nagaland	65	NV
32	Nagaland	66	NW
33	Nagaland	67	NX
34	Nagaland	68	NY
35	Nagaland	69	NZ
36	Nagaland	70	OA
37	Nagaland	71	OB



Objectives Of GST To achieve the ideology of 'One Nation, One Tax' GST has replaced multiple indirect taxes, which were existing under the previous tax regime. The indirect taxes such as the entertainment tax, octroi and local tax were levied together by state and centre. e-Invoicing allows interoperability of invoices and helps reduce data entry errors. In the case of intra-state sales, Central GST and State GST are charged. Everything is done with a click of a button, from registration to return filing to refunds to e-way bill generation. For example, the construction industry in India. The Goods and Service Tax Act was passed in the Parliament on 29th March 2017 and came into effect on 1st July 2017. It took 17 years from then for the Law to evolve. This condition of tax on tax is known as the cascading effect of taxes. In such a case, the dealer has to charge IGST of Rs.9,000. CGST: It is the tax collected by the Central Government on an intra-state sale (e.g., a transaction happening within Maharashtra) SGST: It is the tax collected by the state government on an intra-state sale (e.g., a transaction happening within Maharashtra) IGST: It is a tax collected by the Central Government for an inter-state sale (e.g., Maharashtra to Tamil Nadu) In most cases, the tax structure under the new regime will be as follows: Transaction New Regime Old Regime Revenue Distribution Sale within the State CGST + SGST VAT + Central Excise/Service tax Revenue will be shared equally between the Centre and the State Sale to another State IGST Central Sales Tax + Excise/Service Tax There will only be one type of tax (central) in case of inter-state sales. 3. Over and above the excise duty, VAT was also charged by the state. This revenue will go to Central Government. This system was launched on 1st April 2018 for inter-state movement of goods and on 15th April 2018 for intra-state movement of goods in a staggered manner. Tax administration is easier with the Central Government deciding the rates and policies. e-Way Bills GST introduced a centralised system of waybills by the introduction of "E-way bills". This rate comprises CGST at 6% and SGST at 6%. Now, GST procedures are carried out almost entirely online. During the pre-GST regime, every purchaser, including the final consumer paid tax on tax. Advantages Of GST GST has mainly removed the cascading effect on the sale of goods and services. Since the Goods and Service Tax is levied at the point of consumption, the entire tax revenue will go to Karnataka and not Maharashtra. Thereafter, it authorises using the digital signature along with a QR code. It is designed to pass the invoice information directly from the IRP to the GST portal and the e-way bill portal. It will improve the collection of taxes as well as boost the development of the Indian economy by removing the indirect tax barriers between states. The introduction of e-invoicing has further reinforced this objective. It will, therefore, eliminate the requirement for manual data entry while filing GSTR-1 and helps in the generation of e-way bills too. It is an indirect tax which has replaced many indirect taxes in India such as the excise duty, VAT, services tax, etc. The value of the inputs increases when the sugar and flour are mixed and baked into biscuits. 8. Updated on January 11, 2022 - 04:15:28 PM 1. 2. Besides, while return filing was online, most of the assessment and refund procedures took place offline. To curb tax evasion GST laws in India are far more stringent compared to any of the erstwhile indirect tax laws. GST is levied on these value additions, i.e. the monetary value added at each stage to achieve the final sale to the end customer. To promote competitive pricing and increase consumption Introducing GST has also led to an increase in consumption and indirect tax revenues. For further reading and understanding, check out our articles: CST (Central State Tax) was applicable in case of inter-state sale of goods. 6. Goods and Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. However, certain taxes such as the GST levied for the inter-state purchase at a concessional rate of 2% by the issue and utilisation of 'Form C' is still prevalent. An improved logistics and distribution system A single indirect tax system reduces the need for multiple documentation for the supply of goods. It has contributed to the overall ease of doing business in India and simplified taxpayer compliance to a massive extent. Also, GST is mainly technologically driven. Further, from 1st January 2021, this system was extended to those with an annual aggregate turnover of more than Rs.100 crore. In other words, Goods and Service Tax (GST) is levied on the supply of goods and services. Every state had a different set of rules and regulations. Hence, GST has curbed tax evasion and minimised tax fraud from taking place to a large extent. In 2017, the GST Bill was passed in the Lok Sabha and Rajya Sabha. Previously, due to different indirect tax laws, taxpayers could not set off the tax credits of one tax against the other. The Journey of GST in India The GST journey began in the year 2000 when a committee was set up to draft law. Removal of the cascading effect has impacted the cost of goods. The final value of the biscuits is therefore reduced from Rs.2,244 to Rs.1,980, thus reducing the tax burden on the final customer. Illustration: Based on the above example of the biscuit manufacturer, let's take some actual figures to see what happens to the cost of goods and the taxes, by comparing the earlier GST regimes. Due to the cascading effect of taxes under the previous regime, the prices of goods in India were higher than in global markets. GST is known as the Goods and Services Tax. Some taxes were governed by the states and some by the Centre. The tax rate is 18% comprising of only IGST. Under GST, taxpayers can claim an input tax credit only on invoices uploaded by their respective suppliers. 4. The advantage of having one single tax means every state follows the same rate for a particular product or service. The government also plans to introduce a centralised portal soon for all indirect tax compliance such as e-invoicing, e-way bills and GST return filing. Tax compliance is also better as taxpayers are not bogged down with multiple return forms and deadlines. It applies to the following transactions only: Resale Use in manufacturing or processing Use in certain sectors such as the telecommunication network, mining, the generation or distribution of electricity or any other power sector 7. The dealer has to collect Rs.6,000 as Goods and Service Tax, Rs.3,000 will go to the Central Government and Rs.3,000 will go to the Gujarat government since the sale is within the state. Value Addition A manufacturer who makes biscuits buys flour, sugar and other material. After this, the warehousing agent sells it to the retailer. This has helped eliminate the cascading effect of taxes and contributed to the seamless flow of input tax credits across both goods and services. GST minimises transportation cycle times, improves supply chain and turnaround time, and leads to warehouse consolidation, among other benefits. Tax calculations in current regime: Action Cost (Rs) Tax rate at 10% (Rs) Tax liability to be deposited (Rs) Invoice Total (Rs) Manufacturer 1,000 100 100 1,100 Warehouse adds label and repacks at Rs. 300 1,300 130 30 1,430 Retailer advertises at Rs. 500 1,800 180 50 1,980 Total 1,800 180 1,980 In the case of Goods and Services Tax, there is a way to claim the credit for tax paid in acquiring input. On 1st July 2017, the GST Law came into force. For example, the excise duties paid during manufacture could not be set off against the VAT payable during the sale. Ultimately, it helps in cutting down the high logistics and warehousing costs. For example, when goods were manufactured and sold, excise duty was charged by the centre. Understand what the cascading effect is and how GST helps by watching this simple video: The indirect tax system under GST will integrate the country with a uniform tax rate. Under GST, all the major indirect taxes were subsumed into one. With the e-way bill system under GST, the removal of interstate checkpoints is most beneficial to the sector in improving transit and destination efficiency. The following is the list of indirect taxes in the pre-GST regime: Central Excise Duty Duties of Excise Additional Duties of Excise Special Additional Duties of Customs Cess State VAT Central Sales Tax Purchase Tax Luxury Tax Entertainment Tax Entry Tax Taxes on advertisements Taxes on lotteries, betting, and gambling CGST, SGST, and IGST have replaced all the above taxes. How Has GST Helped in Price Reduction? Before the Goods and Services Tax could be introduced, the structure of indirect tax levy in India was as follows: Under the GST regime, the tax is levied at every point of sale. Common laws can be introduced, such as e-way bills for goods transport and e-invoicing for transaction reporting. Tax calculations in earlier regime: Action Cost (Rs) Tax rate at 10% (Rs) Invoice Total (Rs) Manufacturer 1,000 100 1,100 Warehouse adds a label and repacks at Rs.300 1,400 140 1,540 Retailer advertises at Rs. 500 2,040 204 2,244 Total 1,800 444 2,244 The tax liability was passed on at every stage of the transaction, and the final liability comes to a rest with the customer. This is another addition of value to the biscuits. Inter-state sale of goods was taxed by the centre. E-invoicing The e-invoicing system was made applicable from 1st October 2020 for businesses with an annual aggregate turnover of more than Rs.500 crore in any preceding financial years (from 2017-18). Overall, it's a unified system of indirect tax compliance. Destination-Based Consider goods manufactured in Maharashtra and sold to the final consumer in Karnataka. It applies to certain non-GST goods such as: Petroleum crude; High-speed diesel Motor spirit (commonly known as petrol); Natural gas; Aviation turbine fuel; and Alcoholic liquor for human consumption. GST is a single domestic indirect tax law for the entire country. What are the components of GST? What is GST in India? This way, the chances of claiming input tax credits on fake invoices are minimal. There are three taxes applicable under this system: CGST, SGST & IGST. These businesses must obtain a unique invoice reference number for every business-to-business invoice by uploading on the GSTN's invoice registration portal. Illustration: Let us assume that a dealer in Gujarat had sold the goods to a dealer in Punjab worth Rs. 50,000. Previously, each of the tax laws had a different threshold limit for registration based on turnover. Tax Laws before GST In the earlier indirect tax regime, there were many indirect taxes levied by both the state and the centre. As GST is a consolidated tax levied on both goods and services both, it has increased tax-registered businesses. This condition is known as the cascading effect of taxes, and the value of the item keeps increasing every time this happens. There was no unified and centralised tax on both goods and services. To subsume a majority of the indirect taxes in India India had several erstwhile indirect taxes such as service tax, Value Added Tax (VAT), Central Excise, etc., which used to be levied at multiple supply chain stages. To increase the taxpayer base GST has helped in widening the tax base in India. The manufacturer then sells these biscuits to the warehousing agent who packs large quantities of biscuits in cartons and labels it. Apart from online filing of the GST returns, the GST regime has introduced several new systems along with it. Now, let us understand the definition of Goods and Service Tax, as mentioned above, in detail. 5. Since the GST regime eliminates the tax on tax, the cost of goods decreases. It has greatly reduced the compliance burden on taxpayers and eased tax administration for the government. Online procedures for ease of doing business Previously, taxpayers faced a lot of hardships dealing with different tax authorities under each tax law. This led to a cascading effect of taxes. It led to a tax on tax effect, also known as the cascading effect of taxes. The portal verifies the correctness and genuineness of the invoice. The GST rate on goods is 12%. To eliminate the cascading effect of taxes One of the primary objectives of GST was to remove the cascading effect of taxes. Also, due to GST being a nationwide tax and having a centralised surveillance system, the clampdown on defaulters is quicker and far more efficient. The same dealer sells goods to a consumer in Gujarat worth Rs. 50,000. Besides, the stricter laws surrounding input tax credits have helped bring certain unorganised sectors under the tax net. In the end, every time an individual is able to claim the input tax credit, the sale price is reduced and the cost price for the buyer is reduced because of lower tax liability. What are the New Compliances Under GST? Multi-stage An item goes through multiple change-of-hands along its supply chain: Starting from manufacture until the final sale to the consumer. Hence, GST was introduced. Tax authorities are also benefited as this system has reduced time at check -posts and helps reduce tax evasion. All the activities like registration, return filing, application for refund and response to notice needs to be done online on the GST portal, which accelerates the processes. This has hence increased consumption and led to higher revenues, which has been another important objective achieved. These led to a lot of overlapping of taxes levied by both the state and the centre. All the inter-state sales are chargeable to the Integrated GST. Under the e-way bill system, manufacturers, traders and transporters can generate e-way bills for the goods transported from the place of its origin to its destination on a common portal with ease. GST has removed the cascading effect. Under GST, the tax levy is only on the net value added at each stage of the supply chain. The Centre will then share the IGST revenue based on the destination of goods. Tax is calculated only on the value-addition at each stage of the transfer of ownership. Let us consider the following stages: Purchase of raw materials Production or manufacture Warehousing of finished goods Selling to wholesalers Sale of the product to the retailers Selling to the end consumers The Goods and Services Tax is levied on each of these stages making it a multi-stage tax. The individual who has already paid a tax can claim credit for this tax when he submits his GST returns. Even between states, the lower VAT rates in certain states led to an imbalance of purchases in these states. States mainly collected taxes in the form of Value Added Tax (VAT). Having uniform GST rates have contributed to overall competitive pricing across India and on the global front. The retailer packages the biscuits in smaller quantities and invests in the marketing of the biscuits, thus increasing its value.

Tally Prime with GST Course Notes with Example. Step by Step Guide for GST implementation, create CGST, SGST, IGST ledgers, Sample Purchase and Sales entry with GST. Computer Training Institute Notes with practice assignment PDF is very useful for learners. GST (Goods and Service Tax) CGST - Centre Goods and Service Tax Accounting software is a computer program that maintains account books on computers, including recording transactions and account balances. Depending on the purpose, the software can manage budgets, perform accounting tasks for multiple currencies, perform payroll and customer relationship management, and prepare financial reporting. The first accounting ...

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