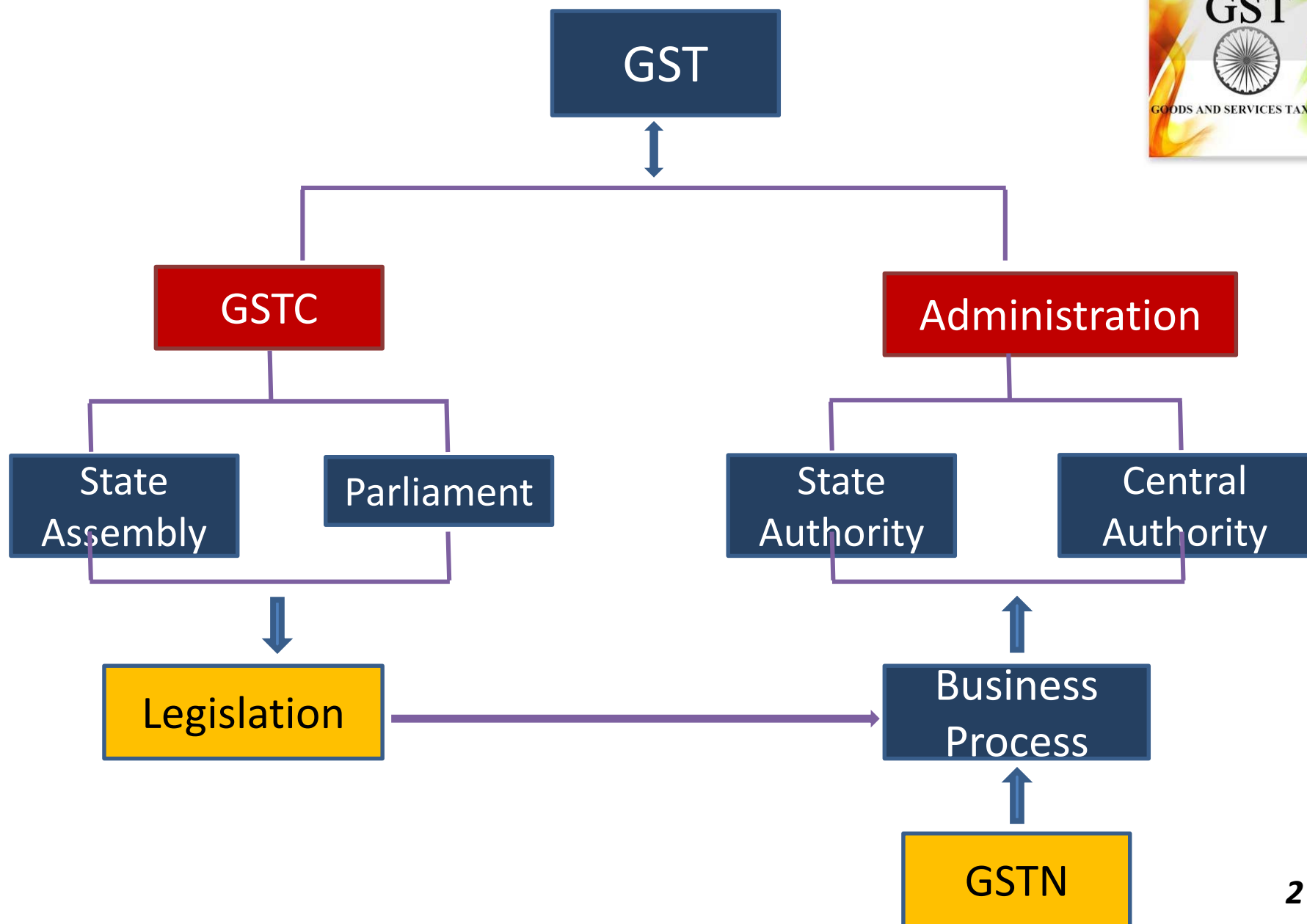
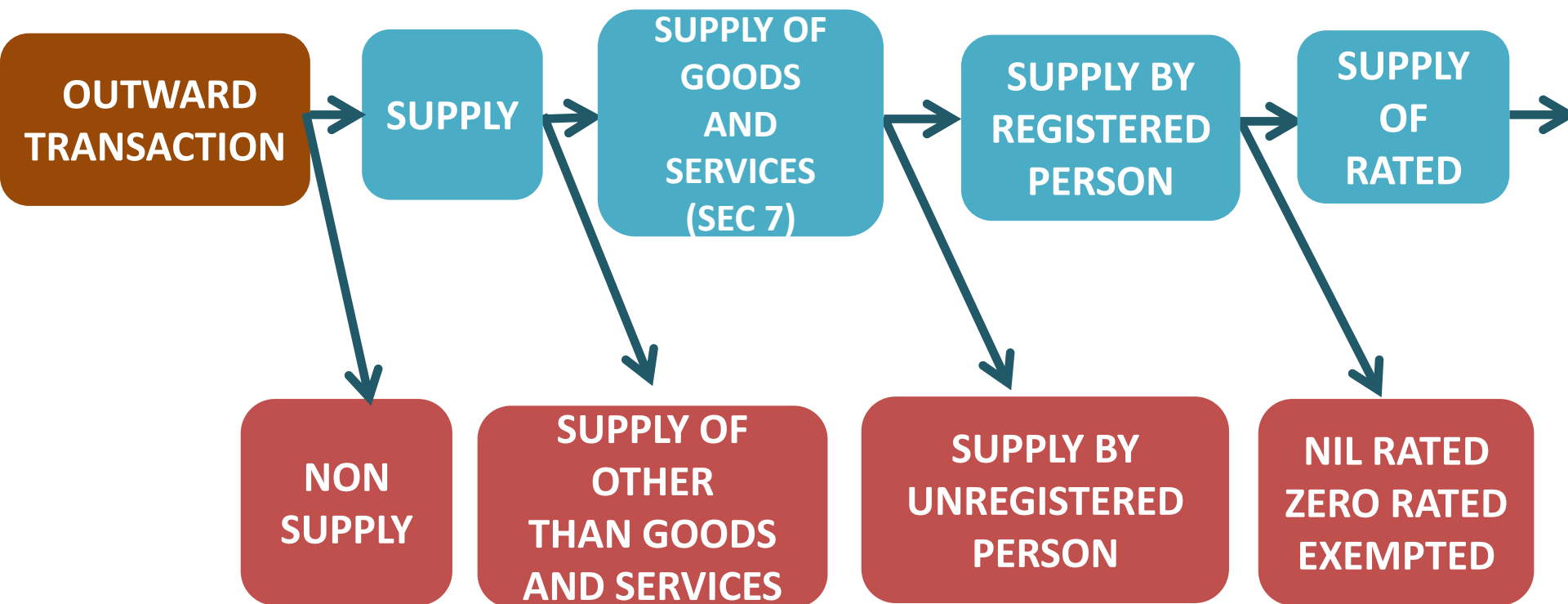




*CA. Raman Kumar Gupta*







# SUPPLY OF RATED

WHEN TO  
CHARGE

WHERE  
TO PAY

WHEN  
TO PAY

ON  
WHICH  
AMOUNT

WHAT  
TO PAY

HOW TO  
PAY

TIME  
OF  
SUPPLY

PLACE  
OF  
SUPPLY

UPTO 20<sup>TH</sup>  
OF THE  
FOLLOWING  
MONTH

VALUATION

CREDIT RULE  
RATE OF SUPPLY

RETURN  
PROCESS



# RETURN PROCESS

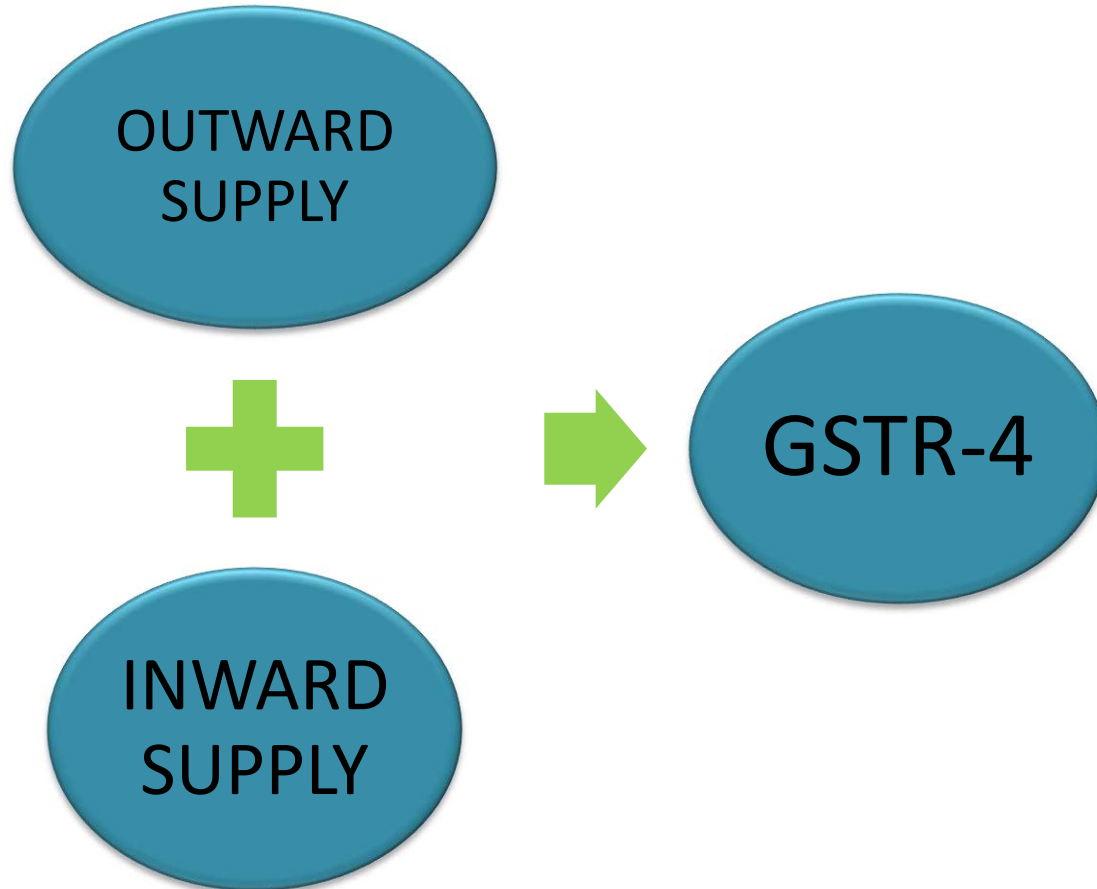
# VAT SYSTEM



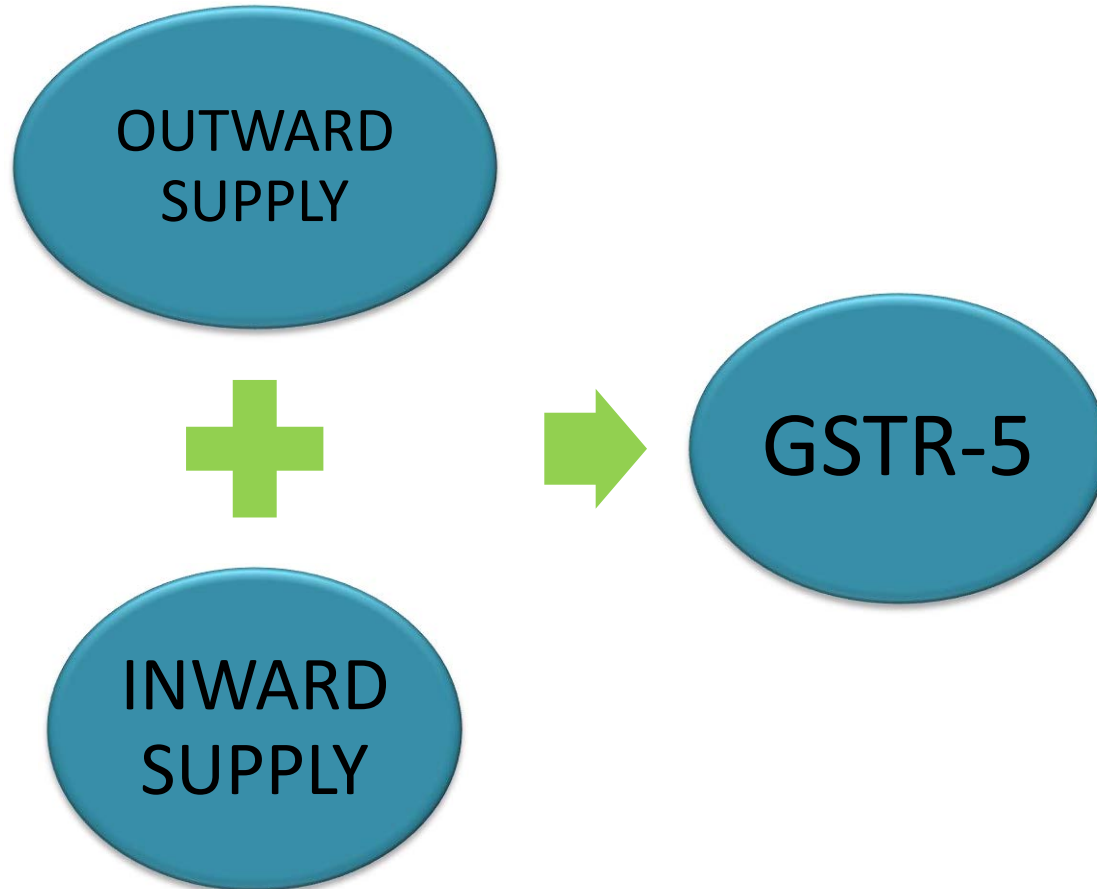
	SUPPLY	CGST	SGST
OUTWARD SUPPLY	100	6	6
INWARD SUPPLY	80	4.80	4.80
PROFIT	20	-	-
GST PAYABLE	-	1.20	1.20



# COMPOSITION DEALER

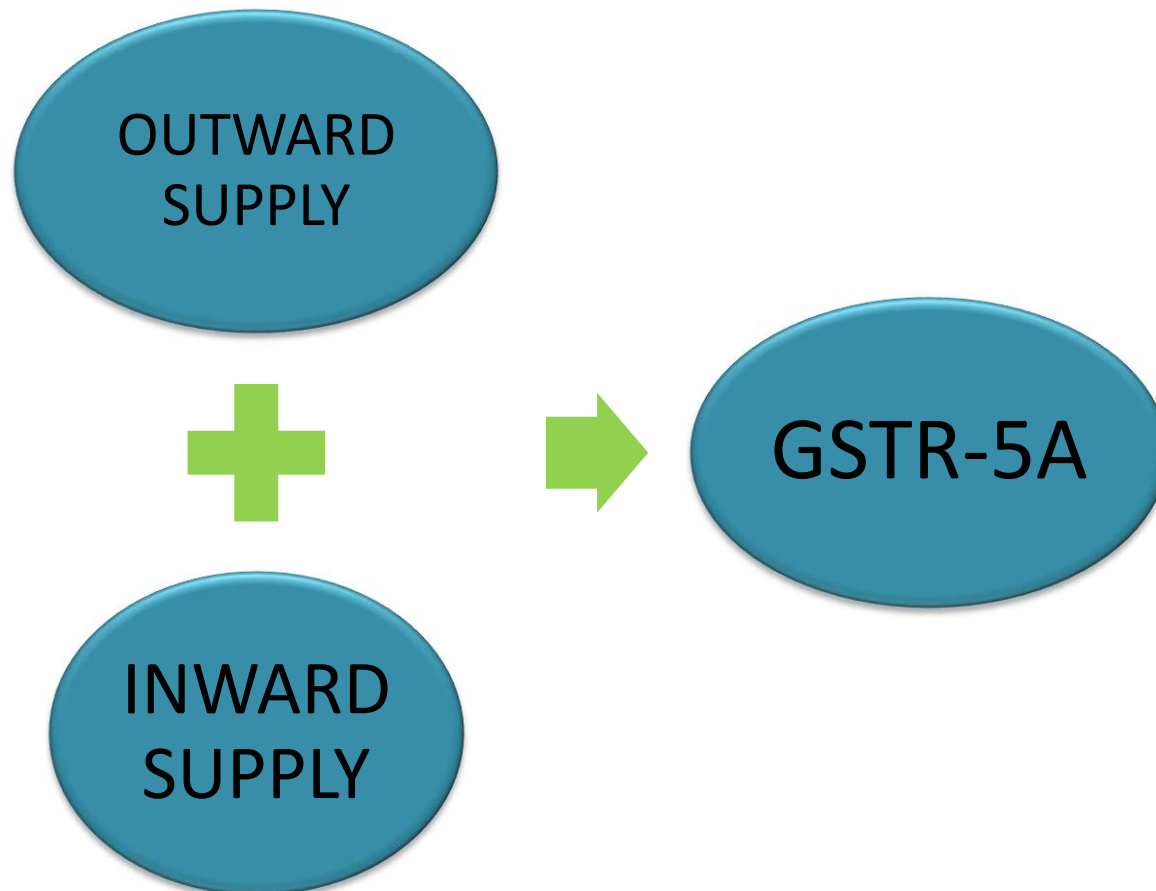


# NON-RESIDENT CASUAL DEALER





# NON-RESIDENT ONLINE INFORMATION AND DATABASE ACCESS OR RETRIEVAL (OIDAR) SERVICES PROVIDER



ISD



DISTRIBUTION OF  
CREDIT



GSTR-6

# TDS/TCS



TDS



GSTR-7

TCS



GSTR-8

# ANNUAL RETURN



REGULAR DEALER



GSTR-9



31<sup>ST</sup> DECEMBER

AUDIT REPORT



GSTR-9C



31<sup>ST</sup> DECEMBER

TCS



GSTR-9B



31<sup>ST</sup> DECEMBER

COMPOSTION  
DEALER



GSTR-9A



31<sup>ST</sup> DECEMBER

Return Form	Particulars	Frequency	Due Date
<a href="#"><u>GSTR-1</u></a>	Details of outward supplies of taxable goods and/or services effected	Monthly	10th of the next month
<a href="#"><u>GSTR-2</u></a>	Details of inward supplies of taxable goods and/or services effected claiming input tax credit.	Monthly	15th of the next month
<a href="#"><u>GSTR-3</u></a>	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax.	Monthly	20th of the next month
<a href="#"><u>GSTR-4</u></a>	Return for compounding taxable person	Quarterly	18th of the month succeeding quarter
<a href="#"><u>GSTR-5</u></a>	Return for Non-Resident foreign taxable person	Monthly	20th of the next month
<a href="#"><u>GSTR-6</u></a>	Return for Input Service Distributor	Monthly	13th of the next month
<a href="#"><u>GSTR-7</u></a>	Return for authorities deducting tax at source.	Monthly	10th of the next month
<a href="#"><u>GSTR-8</u></a>	Details of supplies effected through e-commerce operator and the amount of tax collected	Monthly	10th of the next month
<a href="#"><u>GSTR-9</u></a>	Annual Return	Annually	31st December of next financial year



# RETURN PROCESS

# REGULAR DEALER



GSTR-1



GSTR-2A



GSTR-2



GSTR-1A



GSTR-3

**10<sup>TH</sup> OF THE  
MONTH**

**15<sup>TH</sup> OF THE  
MONTH**

**17<sup>TH</sup> OF THE  
MONTH**

**20<sup>TH</sup> OF THE  
MONTH**

# COMPOSITION DEALER



GSTR-1



GSTR-4A



FILED BY HIS  
SUPPLIER

GSTR-4





**NON-RESIDENT  
CASUAL DEALER**



**GSTR-5**

**NON-RESIDENT (OIDAR)  
SERVICES PROVIDER**



**GSTR-5A**

ISD



GSTR-1 FILED BY  
HIS SUPPLIER



GSTR-6A



GSTR-6

# TDS/TCS



GSTR-7



2A



CREDIT  
CLAIM

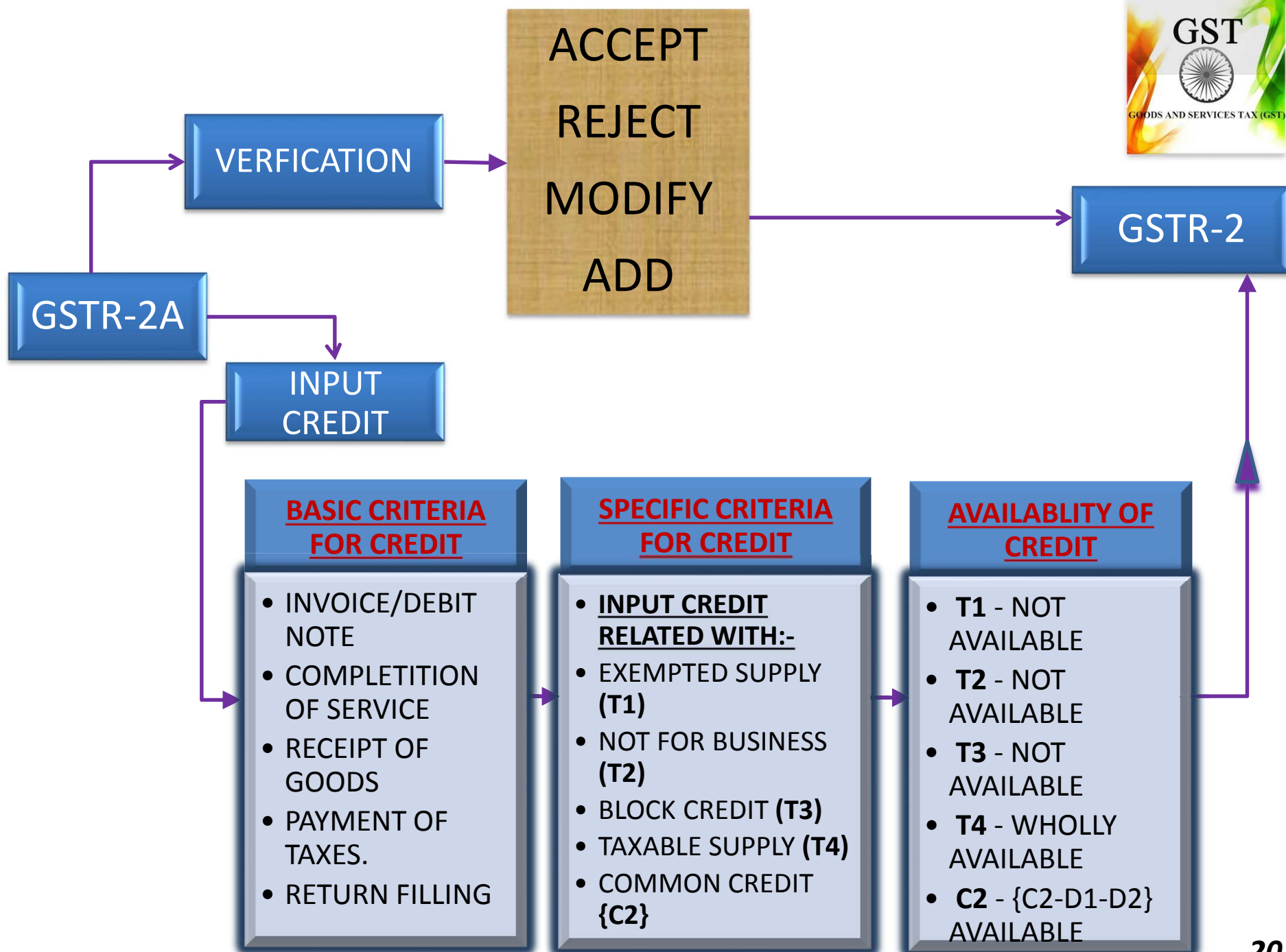
GSTR-8



GSTR-2A



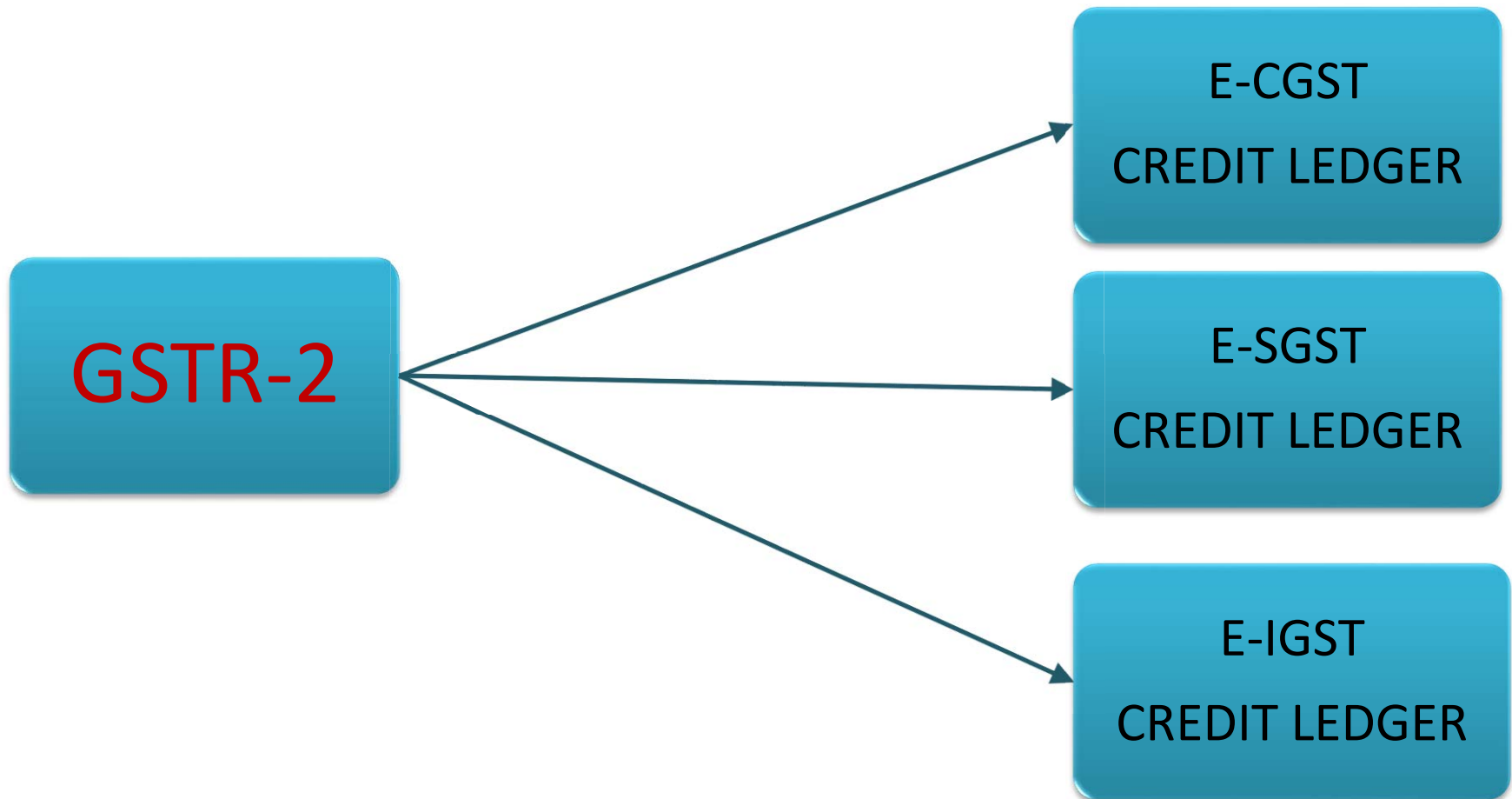
CREDIT  
CLAIM



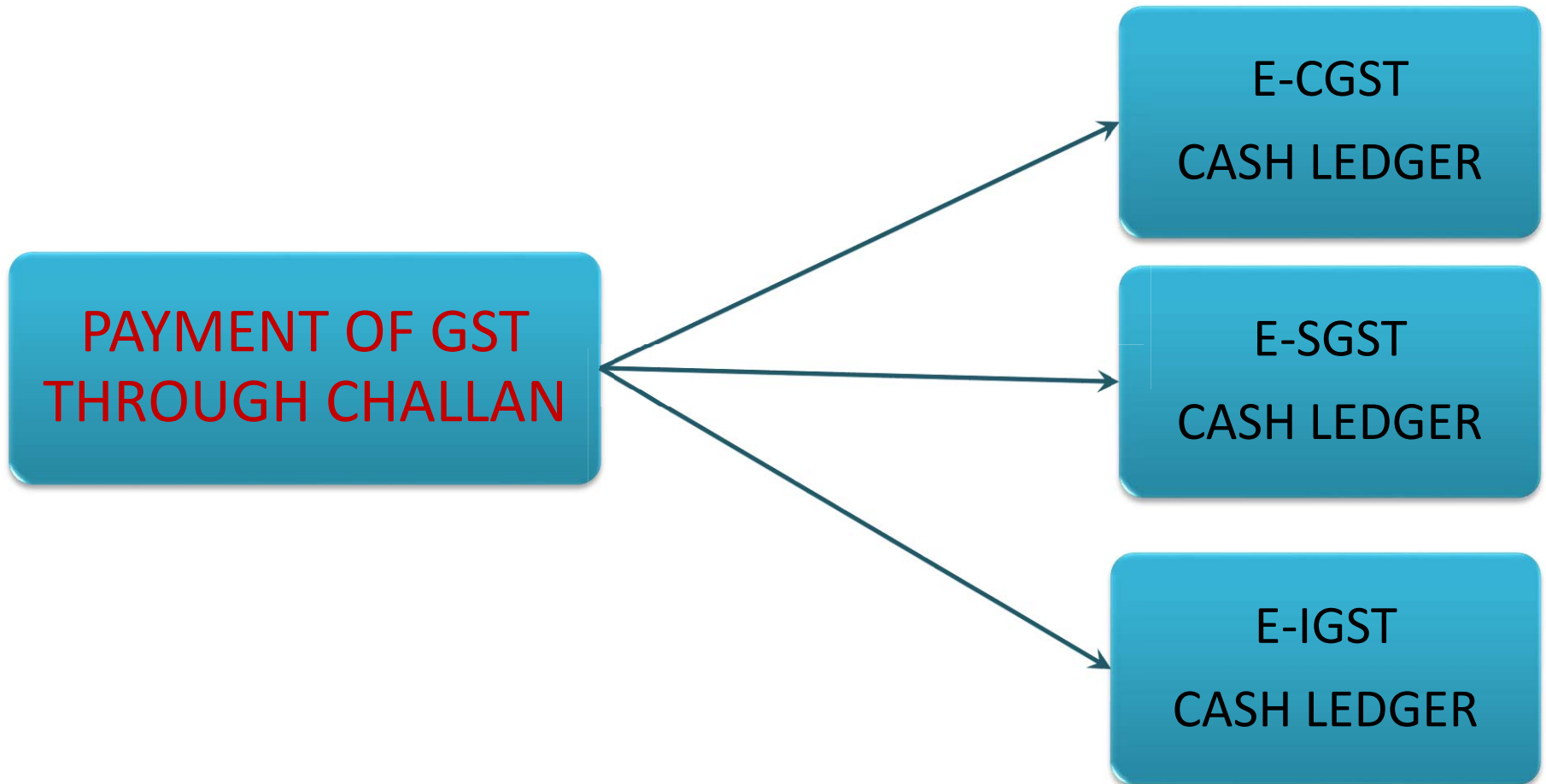


# E-LEDGER

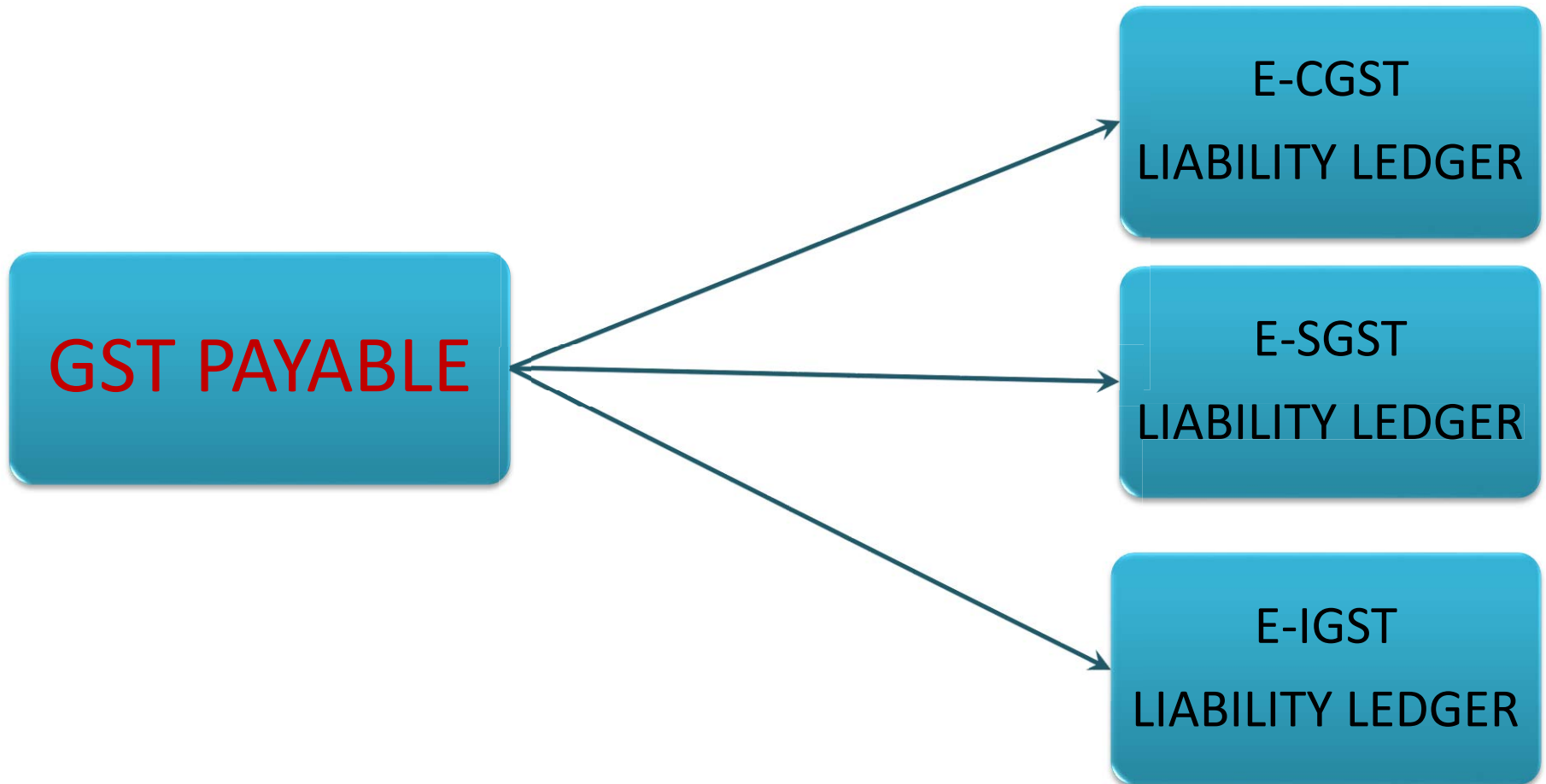
# E-CREDIT LEDGER



# E-CASH LEDGER



# E-LIABILITY LEDGER





# ***GST Returns Update in Current Scenario***



## ***GSTR-3B***

<u>Month</u>	<u>Last date</u>	<u>Reference N.No.</u>
Oct'17	20 <sup>th</sup> Nov'17	35/2017 on dated. 15 <sup>th</sup> Sep'17
Nov'17	20 <sup>th</sup> Dec'17	35/2017 on dated. 15 <sup>th</sup> Sep'17
Dec'17	20 <sup>th</sup> Jan'18	35/2017 on dated. 15 <sup>th</sup> Sep'17
Jan'18	20 <sup>th</sup> Feb'18	56/2017 on dated. 15 <sup>th</sup> Nov'2017
Feb'18	20 <sup>th</sup> Mar'18	56/2017 on dated. 15 <sup>th</sup> Nov'2017
Mar'18	20 <sup>th</sup> Apr'18	56/2017 on dated. 15 <sup>th</sup> Nov'2017

# **GSTR-1**



Taxpayers having Aggregate Turnover **UPTO 1.5** crore need to file Quarterly return on or before:

<u>PERIOD</u>	<u>LAST DATE</u>	<u>REFER N.NO.</u>
July- Sept	31 <sup>st</sup> Dec'17	58/2017 dated 15 <sup>th</sup> Nov'17
Oct- Dec	15 <sup>th</sup> Feb'18	58/2017 dated 15 <sup>th</sup> Nov'17
Jan-March	30 <sup>th</sup> Apr'18	58/2017 dated 15 <sup>th</sup> Nov'17

Taxpayer having Aggregate Turnover **MORE THAN RS. 1.5** Crore need to file on monthly return on or before:

<u>PERIOD</u>	<u>LAST DATE</u>	<u>REFER N.NO.</u>
July- Oct	31 <sup>st</sup> Dec'17	58/2017 dated 15 <sup>th</sup> Nov'17
Nov	10 <sup>th</sup> Jan'18	58/2017 dated 15 <sup>th</sup> Nov'17
Dec	10 <sup>th</sup> Feb'18	58/2017 dated 15 <sup>th</sup> Nov'17
Jan	10 <sup>th</sup> Mar'18	58/2017 dated 15 <sup>th</sup> Nov'17
Feb	10 <sup>th</sup> Apr'18	58/2017 dated 15 <sup>th</sup> Nov'17

# DUE DATE FOR ALL REST OF THE RETURNS ARE AS BELOW



<u>RETURN</u>	<u>PERIOD</u>	<u>DUE DATE</u>	<u>REF. N.NO.</u>
GSTR-2 & 3	From July onwards	Not Yet Notify	
GSTR-4	Jul to Sept'17	24 <sup>th</sup> Dec'17	59/2017
GSTR-5	Jul, Aug, Sept and Oct'17	11 <sup>th</sup> Dec'17	60/2017
GSTR-5A	Jul, Aug, Sept and Oct'17	15 <sup>th</sup> Dec'17	61/2017
GSTR-6	Only July	31 <sup>st</sup> Dec'17	62/2017
GSTR-7, 8,9 & 10	July onwards	Not yet notified	Not yet notified
FORM ITC-04	Jul to Sept'17	31 <sup>st</sup> Dec'17	63/2017
FORM ITC-01	Jul to Sept'17	30 <sup>th</sup> Nov'17	52/2017

# Thank You



CA Raman Kumar Gupta

Email: [raman.gupta@aprafirm.com](mailto:raman.gupta@aprafirm.com)