

GST - LIST OF APPLICABLE RETURNS

Form	Particulars	Frequency	Due-Date
GSTR-1	Details of outward supplies of taxable goods and/or services effected	Monthly	10 th of the next month
GSTR-2	Details of inward supplies of taxable goods and/or services effected claiming input tax credit	Monthly	15 th of the next month
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	Monthly	20 th of the next month
GSTR-4	Return for composition taxpayers	Quarterly	18 th of the month succeeding quarter
GSTR-5	Return for NRTP (Non-Resident Taxable Person)	Monthly	20 th of the next month
GSTR-6/7/8	Not in CA-Intermediate's Syllabus		
GSTR-9	Annual return for regular taxpayers	Annually	31 st December of next financial year
GSTR-9A	Annual return for composition taxpayers	Monthly	31 st December of next financial year
GSTR-10	Final return	Only once when registration is cancelled or surrendered	Within three months of the date of cancellation or the date of cancellation order, whichever is later
GSTR-11	Details of inward supplies to be furnished by a person having UIN and claiming refund	Monthly	28 th of the month following the month for which statement is filed