

GST Return Filing

To file GST Returns for a regular GST registered dealer, who is not under composition:

0. **GSTR 3B**: Information of total sales/purchases and input/output tax details to deposit tax for July 2017 is to be filed by 20th August 2017 and for August 2017 is to be filed by 20th September 2017. Format is not released as on 20th July 2017, but it is expected to be a simple format so that tax can be deposited without filing return for July and August.
1. **GSTR 1** : Information of sales invoices/ debit notes/ Reverse charge(Purchases) etc where you have charged GST or liable to pay GST under reverse charge. It is to be filed upto 10th of following month and upto 5th Sep. 2017 for July 2017, upto 20th Sep 2017 for August 2017.
2. **GSTR 2** : Information of purchase invoices/ credit notes/ Reverse charge(Purchases) etc will be auto-populated in **GSTR 2A**. You have to accept/ reject or hold all such reported transactions (These are uploaded by your suppliers in GST R1 and shown to you by GSTN automatically). If you find any mismatch with your purchases or you want to report additional purchases, you can do so and have to file GST R2 by 15th of following month and upto 10th Sep. 2017 for July 2017 and upto 25th Sep 2017 for August 2017.
3. **GSTR 1A**: All purchase mismatch reported by customers in GST R2 will be auto populated at supplier end and you have to accept or reject them by 17th of following month and upto 12th Sep. 2017 for July 2017 and upto 27th Sep. 2017 for August 2017.

Customer will get input credit only if supplier accepts the mismatch and this will change GST R1 accordingly. You may not be required to do anything here, if your sales is properly uploaded in GST R1 and no corrections are done later on.

4. **GSTR 3** : All details from GST R1 and GST R2 are populated here and you have to enter tax payment details before filing GST R3. You will be able to see due tax amount on 18th of following month and you have to deposit the same before filing GST R3. As you file GST R3, it's a final return for previous month and no revised return option is there.

GSTR 4: For composition dealers is to be filed by 18th of next month for preceding quarter e.g. for July – Sep. 2017, GSTR 4 is to be filed by Oct. 18, 2017. You have to deposit due taxes before filing return. A composition dealer is also liable for depositing tax on reverse charge transactions. A composition dealer will not get any input. He will be able to see all auto populated details in **GSTR 4A** and make corrections before filing **GSTR 4**.

There are more details and return forms which can be accessed through GSP Website.

To file GST Returns using SWIL Software

If you are using UNISOLVE, CROSS, you can use auto filing options from software for filing these returns. As you need to interact with GSTN minimum 5 or six times, taking data out on excel format and providing to outside tax consultant may not be suitable option.

As you may be aware, Government has established GSTN for handling GST Returns and to connect with GSTN, GSPs are appointed by Government. Out of these GSPs, we have provided integration in our software with two GSPs namely KARVY and GSTSURE (BODHTREE). You will see following menu options under Reports Menu in new patch downloaded after 31st July 2017.

1. **KARVY** <https://www.karvygst.com/>
2. **GST SURE (BODHTREE)** <http://www.gstsure.com/>

You need to use one of them. For helping you in your decision like to both websites is available in Help menu -> Important Web Sites in current patch 16.2.17

We are providing following menu options to file GST Return:-

1. **Registration:** You have to register with any one GSP. You have to pay them annually on online payment gateway for the same. They will provide you facility to file GST Returns. They will hold your data on their website, unless you say finally submit to GSTN. From software, data will go to GSP website only and then it will go to GSTN, when you select menu option to finally submit the same.
2. **Upload GSTR 1:** You have to upload complete sales invoice/debit note/ reverse charge transactions details to GSTN. You can do it any time before 10th of following month. Please do not wait for last date. You should not change your sales invoice after upload.
3. **File GSTR 1:** When you select this option, it will show uploaded GSTR 1 transactions on GSP website. You can review them and say SUBMIT. Please note that no change is possible in these transactions after final SUBMIT.
4. **Upload Purchase Transactions:** You can upload all your purchase transactions using this option. This is required to prepare purchase mismatch report by GSP.
5. **View GSTR 2:** You can view GSTR 2 after 10th of every month, which is auto populated by GSTN based on filing of GSTR 1 by your suppliers.
6. **Purchase Mismatch:** It will show you all purchase mismatch between GSTR 2 and uploaded purchase transactions. You can enter transaction if software, if it is additional transaction and was not entered earlier by you. If there is any correction, you will be able to directly go to transactions and rectify them. Finally you can accept or reject each mismatch. After corrections, you will again run Upload Purchase Transactions.
7. **SUBMIT GSTR 2A:** You will be able to finally submit GSTR 2A on GSP website, with all proposed corrections to suppliers if any.

8. **VIEW GSTR 1A:** As supplier you will be able to view proposed corrections from your customers. You can go to individual transactions and rectify the same if required. If you do any rectification or accept changes, you will have to submit GSTR 1A from GSP website. We do not accept any job to be done at your end in this option.
9. **PAY TAXES:** It will take you to GSP web site and you will be able to see due tax amount and pay the same to Government using online payment gateway. It is required before filing GSTR 3.
10. **File GSTR 3:** It will take you to GSP web site and you will be able to see the return prepared based on all uploads and filing of GSTR 1, GSTR 2A and GSTR 1A. You have to accept it and submit the same. There is no provision for revised return under GST Act. You cannot make any changes in transactions and you must use credit/debit notes if any changes are required afterwards.

If you are composition dealer:

1. **Registration:** You will be able to register yourself by making online payment to GSP for filing GST Returns using this option.
2. **View GSTR 4A:** You will be able to view GSTR 4A for all the transactions uploaded by your supplier.
3. **Upload GSTR 4A:** You will be able to submit your GSTR 4 details using this option. You can again view GSTR 4A after uploading these details. You can make corrections as well.
4. **PAY TAXES:** It will take you to GSP web site and you will be able to see due tax amount and pay the same to Government using online payment gateway. It is required before filing GSTR 4.
5. **File GSTR 4:** It will take you to GSP web site and you will be able to see the return prepared based on all uploads and filing of GSTR 4A. You have to accept it and submit the same. There is no provision for revised return under GST Act. You cannot make any changes in transactions and you must use credit/debit notes if any changes are required afterwards.

There are many more options on GSP web site to access many other details available on GSTN, you can directly navigate their website and check the same. You can use your login details provided to you at the time of registration for login to web site as well. From software, you can directly login into GSP web site. You will be able to make additional login for your Chartered Accountant so that he can view all data and file returns on your behalf, if required.

To claim input stock credit (Not applicable to composition dealer)

You have to file one of the following in 90 days from July 1. It contains detail of your stock in hand on June 30, 2017. You have to file GST TRAN 1 with complete stock details. Then you need to file GST TRAN 2 providing details of stocks (as on 30 June) sold at the end of each month till December 2017.

GST TRAN 1 and GST TRAN 2

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/03062017-return-formats.pdf;jsessionid=E03CAE1756519F971198E53ABE1B2186>

You can see formats here.

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/transition-formats-04062017.pdf>

ABOVE FORMATS ARE ASKING FOR HSN (6 digit level)

In GST, STRTRAN1 and STRTRAN2 formats are provided for the purpose of claiming input credit on stock lying on 30th June. In pharmaceuticals, all stocks are identified by batch no, so please be sure that if you are receiving an old batch, differentiate the same with existing batch by adding . (dot) to it. This input credit is available for six months July 2017 to December 2017 on the basis of sales done in every month. It contains stock lying on 30th June and then sold afterwards.

VAT to SGST

Simply your VAT input credit balance is transferred to SGST credit and nothing more is required to be done for SGST credit claim on stocks of 30th June.

MRP Tax to SGST

As your purchase invoice shows tax on MRP (as reimbursement or tax), you should be able to claim 100% MRP tax paid on purchases. In case you do not have purchase invoices and not able to provide details of your stock, purchase invoice wise, you can claim as per following.

1% of 5% taxable goods (40% of 2.5% SGST)

2.4% of 5% taxable goods (40% of 6% SGST)

5.4% of 5% taxable goods (60% of 9% SGST)

8.4% of 5% taxable goods (60% of 14% SGST)

CGST when your purchase invoice shows excise duty

By providing details of purchase invoice, for each product/batch in stock as on 30th June, you should be able to claim actual excise duty shown in purchase invoice.

CGST when your purchase invoice does not show excise duty

You can claim as per following.

1% of 5% taxable goods (40% of 2.5% CGST)

2.4% of 5% taxable goods (40% of 6% CGST)

5.4% of 5% taxable goods (60% of 9% CGST)

8.4% of 5% taxable goods (60% of 14% CGST)

Disclaimer: No legal advice. Only for informational purpose. Please consult your CA or tax consultant.