

WHAT ARE
DIFFERENT
GST
RETURNS
AND THEIR
DUE
DATES?

CA. MANINDER SINGH CLASSES

Which GST Return normally filled?

This depends upon the type of dealer.

TYPES OF GST DEALERS



Normal
Regular
Dealer

Composition
Dealer

Normal Regular Dealer v/s Composition Dealer

Normal Regular
Dealer

$$\begin{array}{r} \text{OUTPUT GST} \\ - \text{INPUT GST} \\ \hline \text{GST Payable} \\ \hline \end{array}$$

Anyone can opt
this

Composition
Dealer

$$\begin{array}{r} \text{OUTPUT GST} \\ \hline \text{GST Payable} \\ \hline \end{array}$$

Only Dealers
having turnover
upto 1.5 CR can
opt this

Returns filed by Regular Dealers

OUTPUT GST → GSTR -1
- INPUT GST

GST Payable

OUTPUT GST }
- INPUT GST }

GST Payable } GSTR -3B

DUE DATES OF GSTR - 1

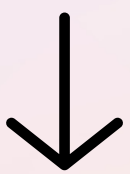
How is GSTR -1 Filed ?



Turnover More
than 1.5 CR



Compulsory
to file
Monthly



Filed on -
11th
of next
Month

Turnover
Upto 1.5 CR



Can be filed
Monthly or
Quarterly



Filed on -
13th
of Next
Quarter

Example of GSTR - 1 for Apr-Jun

How is GSTR -1 Filed ?



MONTHLY



For Apr -Jun
Months



April - 11th May
May - 11th June
June - 11th July

QUARTERLY



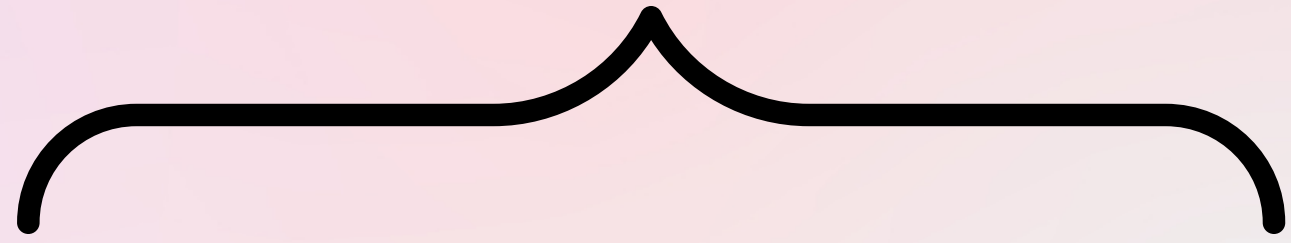
For Apr -Jun
Quarter



April - Not Filed
May - Not Filed
June - 13th July

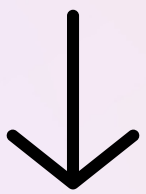
DUE DATES OF GSTR - 3B

How is GSTR -3B Filed ?



Turnover

More than 5 CR



Compulsory
to file

Monthly



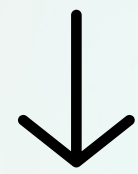
Filed on -

20th of

Next Month

Turnover

Upto 5 CR



Can be filed

Monthly or

Quarterly



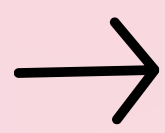
Filed on -

22nd/24th of

Next Quarter

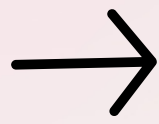
Quarterly GSTR - 3B

South,
Central
and West
India



22nd of Next
Quarter

North and
East India



24th of Next
Quarter

Delhi 24th of
Next Quarter



Mumbai 22nd
of Next
Quarter

DIFFERENT GST RETURNS

GSTR - 1

GSTR - 3B

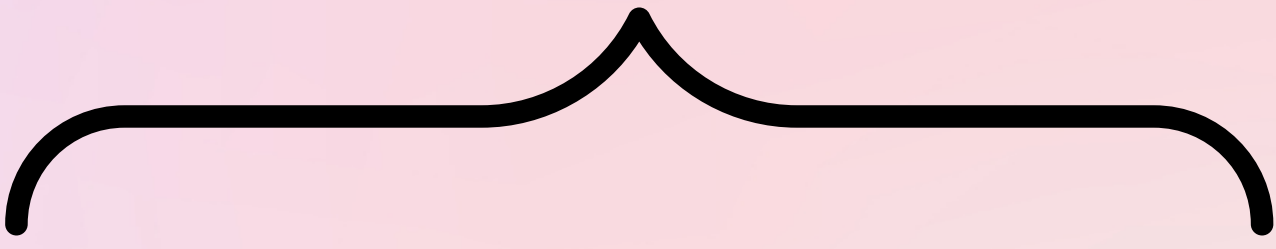
Compulsory
For All

GSTR - 9

GSTR - 9C

Sometimes
Filed

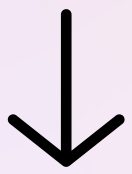
ANNUAL GST RETURNS



GSTR - 9



Annual
Return



Compulsory if
turnover
exceeds

Rs. 2 CRORES



Due Date 31
December of
Next year

GSTR - 9C



Reconciliation
Statement



Compulsory
IF turnover
exceeds

Rs. 5 CRORES



Due Date 31
December of
Next year

SUMMARY OF DIFFERENT GST RETURNS

GSTR - 1 Compulsory
For All

GSTR - 3B Compulsory
For All

GSTR - 9 Compulsory
only if Turnover
exceed 2 CR

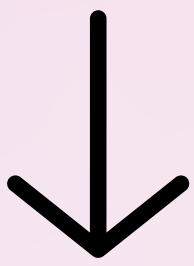
GSTR - 9C Compulsory
only if Turnover
exceed 5 CR

**Now lets's Learn
about
Composition
Dealers**

CA. MANINDER SINGH CLASSES

Due Dates of Returns filed by Composition Dealers

CMP - 08



Filed
Quarterly

Due Date

18th of
Next Quarter

GSTR - 4



Filed
Annually

Due Date

30th April
of next Year

**THANK YOU
FOR
WATCHING**

CA. MANINDER SINGH CLASSES

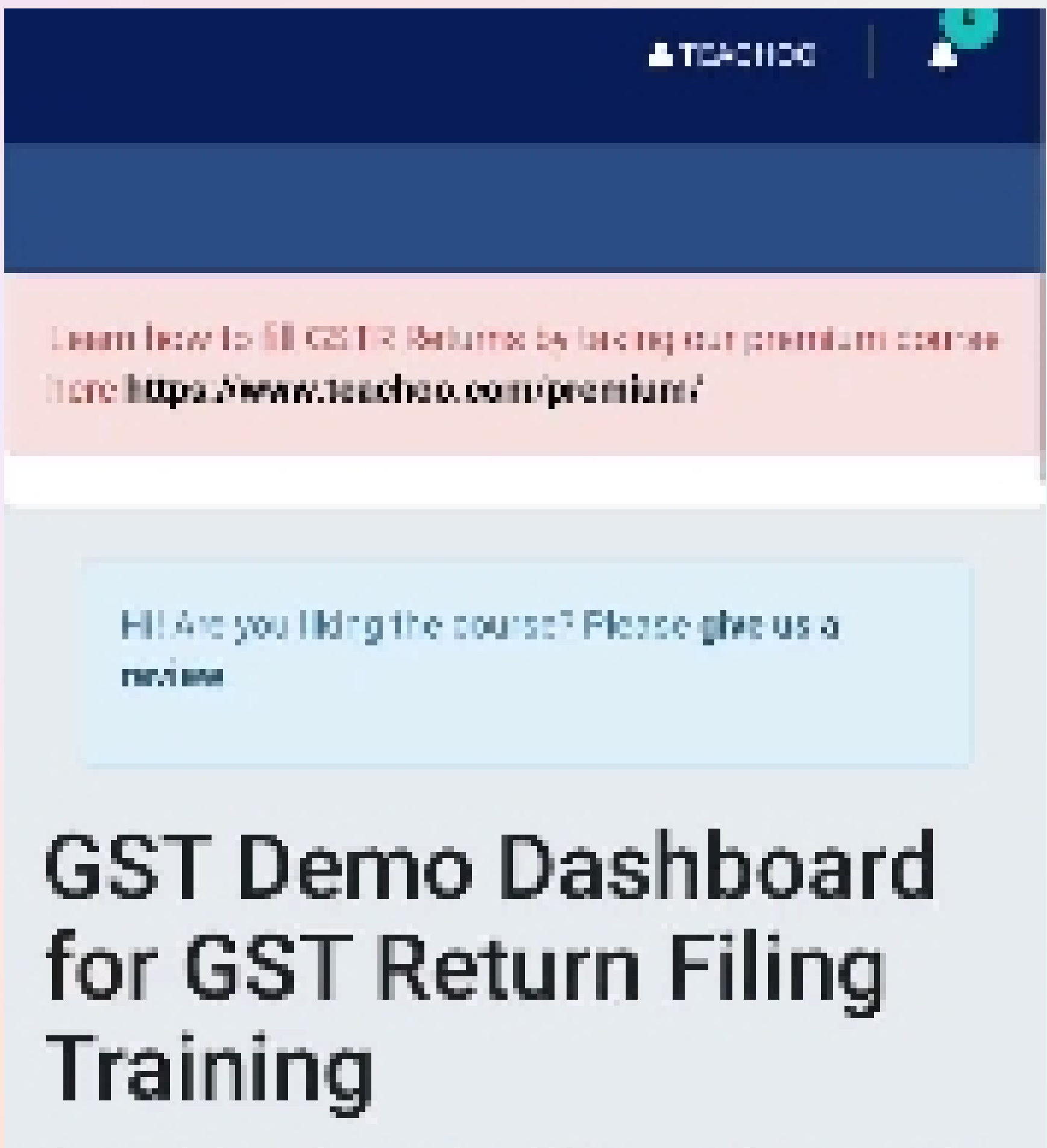
CA. MANINDER SINGH
CLASSES

Join GST Return filing Course



CA. MANINDER SINGH CLASSES

Check our GST demo Portal



CA. MANINDER SINGH
CLASSES