Module 10 · GST returns P19 · topics 10.1–10.4

SM pp. 807–830 (exercise 831–836). **6–13 marks every paper** (expected 8.4). **Q2(b) has been a returns question in all 6 papers since Dec'23** — pure theory, answered from the SM tables: GSTR-3B contents (D23, J23), QRMP (J24), GSTR-1 amendment (J25), types of returns (D24, D25), GSTR-9 (J26). The late-fee table (MQP Q2(b)) is unused.

Paper	Q2(b) / long	MCQ
Jun'23	Q3(b) contents of GSTR-3B	late fee for a late annual return (₹3.2 crore turnover)
Dec'23	**Contents of GSTR-3B**	interest on late GST
Jun'24	**Salient features of QRMP**	form to opt for composition · due date of GSTR-6 · effective date of composition
Dec'24	**Non-resident taxable person**: meaning and returns	time to intimate withdrawal from composition
Jun'25	**Amending a missed invoice in GSTR-1 before GSTR-3B**	–
Dec'25	**Types of GST returns and who files them**	late fee for a nil GSTR-3B 67 days late
Jun'26	**GSTR-9**: who need not file; auto-populated data	annual return summarises GSTR-1 and GSTR-3B
ICMAI	MQP **late-fee structure** · PTP **GSTR-9 details**	MQP who files GSTR-7 · PTP GSTR-9 due date

A Types of returns — who files what, and when · D25 Q2(b)

Form	Who / what	Frequency · due date
GSTR-1	outward supplies (s.37)	monthly · **11th** of next month; QRMP quarterly · **13th** [SM 808, SM 811]
GSTR-1A	add / amend records of the same period after GSTR-1, **before GSTR-3B** (from July 2024)	optional, once a period [SM 813–814]
GSTR-3B	return u/s 39 (rule 61(5)): summary + tax payment	monthly · **20th**; QRMP 22nd / 24th by State [SM 808, SM 811]
GSTR-4	composition taxpayer (annual) + CMP-08 quarterly by the 18th	**June 30** after the year (from FY 2024-25) [SM 817]
GSTR-5	**non-resident** taxable person	monthly · **13th** (from 01-10-2022) or within 7 days after registration ends, earlier [SM 808]
GSTR-5A	**OIDAR** and online money gaming suppliers from abroad	monthly · twentieth [SM 808]
GSTR-6	Input Service Distributor	monthly · **13th** [SM 808]
GSTR-7	TDS deductors (s.51) — every month even if no deduction (from 1-11-2024)	monthly · **10th** [SM 808, SM 818]
GSTR-8	e-commerce operators collecting TCS (s.52)	monthly · **10th** [SM 809]
GSTR-9 / 9C	annual return (s.44) / reconciliation statement (self-certified, turnover above ₹5 crore)	**31st December** after the year [SM 815, SM 825]
GSTR-10	**final return** on cancellation / surrender (s.45)	within **three months** of cancellation or the order, later [SM 809, SM 828]
GSTR-11	UIN holders (embassies, UN bodies) claiming refund	monthly · **28th** [SM 809]

Hook: "10 deduct, 11 sell, 13 foreign & ISD, 18 composition, 20 pay, 25 QRMP payment, 28 embassy". GSTR-2 / GSTR-3 are omitted; GSTR-2A gone from January 2022 — only GSTR-2B (auto-drafted ITC statement). Rectification of errors: up to **30th November** after the year or the annual return, earlier (SM 822).

B The three 7-mark answers asked most

CONTENTS OF GSTR-3B (D23, J23)

1. GSTIN · 2. legal name.
2. **Outward supplies and inward supplies under reverse charge**; inter-State supplies split: to unregistered persons,

QRMP SCHEME (J24)

1. **Who**: registered persons filing GSTR-3B with aggregate turnover up to **₹5 Cr.** in the previous FY; out from the next quarter once crossed; option is GSTIN-wise. [SM 818]

to composition taxpayers, to UIN holders.

3. **Eligible ITC** by IGST / CGST / SGST-UTGST / cess.
4. **Exempt, nil-rated and non-GST inward supplies**.
5. **Payment of tax**: tax payable, ITC used, TDS / TCS credit, cash paid, interest and late fee. [SM 815]

Rules: file even a **nil** return (nil returns by SMS, rule 67A); GSTR-3B cannot be revised; one per GSTIN; GSTR-1 of the period must be filed first (s.39(10)); GSTR-1 blocked if GSTR-3B of the preceding **two months** (monthly filers) is pending. [SM 814–815, SM 823]

AMENDING A MISSED INVOICE (J25 Q2(b))

Use **GSTR-1A**: opens from the later of the GSTR-1 due date and actual filing; add missed records or amend the same period's records, before GSTR-3B; filed only once; cannot change the recipient's GSTIN or earlier periods (those go in a later GSTR-1). A saved but unfiled GSTR-1A blocks GSTR-3B. [SM 813–814]

2. **When**: any quarter; continues until revised or ₹5 Cr. crossed. [SM 819]
3. **IFF**: B2B invoices of months 1 and 2 (up to fifty lakh rupees a month) so that buyers get ITC. [SM 811, SM 819]
4. **Monthly payment** for months 1 and 2 by the **25th**: fixed-sum method (pre-filled challan: ₹35 a month after ₹100 cash tax last quarter, SM Example 3) or self-assessment; nil liability → no deposit. [SM 819, SM 821]
5. No interest on a short fixed-sum payment if the quarterly return clears it in time; late filing → interest on the shortfall (₹125 − ₹70 = ₹55 in SM Example 4); late fee only for late returns, not for late monthly payments. [SM 821]

NON-RESIDENT TAXABLE PERSON (D24)

Files **GSTR-5** monthly by the 13th (or within 7 days after the registration period ends); no annual return; refund of advance tax only after the last return (rule 89). [SM 808, SM 810, SM 826]

C Annual return GSTR-9 and late fees · J26 Q2(b), MQP Q2(b)

- **Who files**: every regular taxpayer (incl. SEZ units / developers) — **not** ISD, TDS deductors, TCS collectors, casual and non-resident taxable persons, OIDAR suppliers. [SM 826]
- **Exemption**: aggregate turnover up to **₹2 crore** in a year — for **FY 2024–25 and onwards** (Notification 15/2025–CT, 17 September 2025). [Supp J26 p.34]
- **Pre-conditions**: active as a regular taxpayer for at least one day in the year; all GSTR-1 / IFF and GSTR-3B filed. Nil GSTR-9 if no supplies, purchases, ITC, refund, demand or late fee. [SM 826]
- **Contents**: tax-payable supplies and advances; non-taxable outward supplies; ITC availed; ITC reversed / ineligible; other ITC; tax paid; previous year's items reported next year and differential tax; demands and refunds; supplies from composition dealers, job-work and approval goods; HSN summaries. [SM 827]
- **Auto-populated** from GSTR-1 and GSTR-3B; editable except ITC through GSTR-3B, ITC per GSTR-2A and tax paid. Negative values allowed. [SM 828]

Late fee (s.47; from June 2021)	Maximum
GSTR-1 / 3B / 4 / 7: **nil** return	**₹500** (₹250 CGST + ₹250 SGST)
Tax return, turnover ≤ ₹1.50 crores	**₹2,000**
Turnover above ₹1.5 crore up to ₹5 crore	**₹5,000**
GSTR-7 (TDS)	**₹25** a day (see ⚠ below)
GSTR-9: turnover up to ₹5 crore	**₹50** a day, max **0.04%** of State turnover
GSTR-9: above ₹5 crore up to ₹20 crore	**₹100** a day, max 0.04%

s.47 itself: **one hundred rupees** a day; annual return capped at a **quarter per cent** of turnover — reduced by notification as above. [SM 824, SM 829–830]

MCQ SUMS (RECOMPUTED BY SCRIPT)

- **J23 (viii)**: GSTR-9 43 days late, turnover ₹3.2 crore → ₹50 × 43 = **₹2,150** (cap 0.04% = ₹12,800) → (B).
- **D25 (vii)**: nil GSTR-3B 67 days late → capped at **₹500** → (A). (The SM table gives only the cap; the per-day amount is not printed.)

⚠ GSTR-7: the SM prints "₹25 for every day ... or ₹100 whichever is lower"; the notified cap is ₹1,000 (our knowledge — verify before using in an MCQ).

PRACTISE THESE

D23, J24, D24, J25, D25, J26 Q2(b) · J23 Q3(b) · MQP Q2(b) · PTP Q2(b) · SM M10 MCQs (SM 831–836) · **ICMAI Practice Workbook Ch10 illus. 1–11, 14, 15; Ch12 set 3 illus. 20** · MCQ bank Q21, Q64, Q133–Q135.

JUN'26 SUPPLEMENTARY · SECTIONS 38 AND 39 AMENDED (w.e.f. 01.10.2025)

s.38: the ITC statement made available to recipients is now "a statement" (was "an auto-generated statement"); clause (b) says the blocked-credit list "includes" the listed cases and new clause (c) allows other prescribed details. s.39(1): returns "within such time, and subject to such conditions and restrictions" as prescribed. [Supp J26 p.34–35]