






GST Act India

One Nation One Tax

Return	Description 	Who Files? 	Date for filing 
GSTR-1	Monthly Statement of Outward supplies of Goods or Services	Registered Person	10 th of the next month
GSTR-2	Monthly Statement of Inward supplies of Goods or Services	Registered Person	15 th of the next month
GSTR-3	Monthly Return for a normal taxpayer	Registered Person	20 th of the next month
GSTR-4	Quarterly Return	Taxable Person opting for Composition Levy	18 th of the month succeeding the quarter
GSTR-5	Monthly Return for a non-resident taxpayer	Non-resident Taxpayer	20 th of the month succeeding the tax period & within 7 days after expiry of registration
GSTR-6	Monthly Return for an Input Service Distributor (ISD)	Input Service Distributor	13 th of the next month
GSTR-7	Monthly Return for authorities deducting tax at source	Tax Deductor	10 th of the next month
GSTR-8	Monthly Statement for E-Commerce Operator depicting supplies effecting through it	E-Commerce Operator	10 th of the next month
GSTR-9	Annual Return	Registered Person other than an ISD, TDS/TCS Taxpayer, Casual Taxable Person and Non-resident Taxpayer	31 st December of next Financial Year
GSTR-10	Final Return	Taxable Person whose registration has been surrendered or cancelled	Within three months of the date of cancellation or date of order of cancellation, whichever is later.