






# GST Act India

One Nation One Tax

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