



GST

Goods and Services Tax

NEW RETURNS



GST and Central Excise
Chennai Outer

The GST Council in its 31st meeting recommended introduction and implementation of a new GST Return System in a phased manner from October 2019 to facilitate taxpayers.

In the new GST Return System, there will be three main components to the new return – one main return (FORM GST RET-1) and two annexures (FORM GST ANX-1 and FORM GST ANX-2).

From October 2019 onwards, the current FORM GSTR-1 will be replaced by FORM GST ANX-1. The large taxpayers whose aggregate annual turnover in the previous financial year was more than Rs. 5 Crore will upload their monthly FORM GST ANX-1 from October 2019 onwards. However, the small taxpayers whose aggregate annual turnover in the previous financial year was upto Rs. 5 Crore will upload their first quarterly FORM GST ANX-1 only in January 2020 for the quarter October to December 2019. Invoices, etc., can be uploaded in FORM GST ANX-1 on a continuous basis both by large and small taxpayers from October 2019 onwards.

For October and November, 2019, large taxpayers will continue to file FORM GSTR-3B on monthly basis. They will file their first FORM GST RET-1 for the month of December 2019 by 20th January 2020.

The small taxpayers opting to file FORM GST RET-1 on a quarterly basis will stop filing FORM GSTR-3B and will start filing FORM GST PMT-08 from October 2019 onwards. They will file their first FORM GST-RET-1 for the quarter October 2019 to December 2019 by 20th January 2020.

The periodicity of filing return in FORM GST RET-1 will be deemed to be monthly for all taxpayers unless quarterly filing of the return is explicitly opted for by small taxpayers. The aggregate annual turnover of newly registered taxpayers will be considered as zero and they will have the option to file a quarterly return.

In addition, small taxpayers can choose to file, instead of FORM GST RET-1, any of the other two new quarterly returns, namely, Sahaj (FORM GST RET- 2) and Sugam (FORM GST RET-3).

Small taxpayers opting to file the return on quarterly basis are required to pay tax, either by cash or credit or both, on monthly basis on the taxable supplies made during the month by filing FORM GST PMT – 08 for the first two months of the quarter. Tax must be paid by 20th of the month succeeding the month which the tax liability pertains to.

New GST Returns

FORM GST RET-1 (Normal Monthly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was above Rs.5 Crore will have to file monthly return.
- ❖ This return needs to be filed monthly by 20th of the month succeeding the month to which the tax liability pertains.
- ❖ Monthly return in FORM GST RET-1 needs to be filed based on FORM GST ANX – 1 and FORM GST ANX – 2 .

FORM GST RET-1 (Normal Quarterly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore can file this return.
- ❖ This return needs to be filed quarterly by 20th of the month succeeding the quarter to which the tax liability pertains.
- ❖ Tax has to be paid on monthly basis through FORM GST PMT-08.

FORM GST RET-2 (SAHAJ Quarterly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore and have supplies only to consumers and unregistered persons (B2C supplies) can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on quarterly basis, but pay tax on monthly basis through FORM GST PMT-08.
- ❖ Taxpayers opting to file Sahaj can declare outward supply under B2C category and inward supplies attracting reverse charge only. E-commerce operators are ineligible to file Sahaj.

FORM GST RET-3 (SUGAM Quarterly)

- ❖ Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore and have made supplies to consumers and un-registered persons (B2C) and to registered persons (B2B) can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on quarterly basis, but pay tax on monthly basis through FORM GST PMT-08.
- ❖ Taxpayers opting to file Sugam can declare outward supply under B2C and B2B category and inward supplies attracting reverse charge only. E-commerce operators are ineligible to file Sugam.

Salient features of the New GST Return System

- ❖ Option to file quarterly return is available for taxpayers whose aggregate annual turnover in the previous financial year was upto Rs. 5 Crore.
- ❖ Option to file NIL return through SMS.
- ❖ Invoice details can be uploaded by the supplier and the same can be viewed by the recipient on real time basis.
- ❖ Matching tool is available which will help the taxpayer to match their Input Tax Credit based on their FORM GST ANX - 2 and purchase register.

FORM GST ANX-1

- ❖ Three important details need to be declared in FORM GST ANX – 1.

Outward Supplies

Inward Supplies attracting Reverse Charge

Details of import of Goods & Services

- ❖ Supplier can upload invoice details and the recipient can view them and take action on real time basis.
- ❖ Inward supplies attracting reverse charge will be reported only by the recipient.
- ❖ Option is available to include details omitted in the previous tax periods.

Edit/Amendment of uploaded documents

FORM GST- ANX-1A

- ❖ The amendment of details of earlier tax period can be made in FORM GST ANX-1A before the due date of September return following the end of the financial year or the actual date of furnishing relevant annual return, whichever is earlier.

Editing of documents can be done only by supplier. Editing by supplier is allowed only if recipient has not accepted such supply. If already accepted, unless reset/unlock by recipient details cannot be edited by supplier.

- ❖ Recipient filing monthly returns can accept details uploaded by supplier till 10th of following month.
- ❖ Recipient filing Quarterly returns can accept details uploaded by supplier till 10th of the month succeeding the quarter for which the return is being filed.

- ❖ Documents rejected by the recipient shall be conveyed to the supplier only after filing of the return by the recipient.
- ❖ Supplier may edit the rejected documents before filing any subsequent return. However, credit will be made available to recipient through the next FORM GST ANX-2 for the recipient. The tax liability for such edited documents will be accounted for in the same tax period.

FORM GST ANX-2

- ❖ Details of documents uploaded by the corresponding supplier(s) will be auto populated in FORM GST ANX-2 and recipient can take action on the auto populated documents to – accept, reject or to keep pending on continuous basis after 10th of the following month on which it was uploaded by supplier. Accepted documents would not be available for amendment at the corresponding supplier's end.
- ❖ Supplier may edit rejected documents before filing subsequent return. However, credit will be available to recipient through next FORM GST ANX-2. The tax liability will be accounted for in the same tax period.

Returns not filed for consecutive two months by the supplier

Indication in FORM GST ANX - 2 to the recipient that credit shall not be available

However uploaded invoices will be visible but recipient cannot avail ITC on such invoices

Recipient to reject or keep such invoices pending till the supplier files return

New GST Return Formats: Implementation Schedule

Tax Period	GSTR 3B	GST PMT 08	GSTR 1	GST RET 1	GST ANX 1	Invoice Upload
Large Taxpayer (>5 Crore)						
October 2019	✓	✗	✗	✗	✓	✓
November 2019	✓	✗	✗	✗	✓	✓
December 2019	✗	✗	✗	✓	✓	✓
January 2020	✗	✗	✗	✓	✓	✓
Small Taxpayer (<5 Crore)						
October 2019	✗	✓	✗	✗	✗	✓
November 2019	✗	✓	✗	✗	✗	✓
December 2019	✗	✗	✗	✗	✗	✓
January 2020	✗	✓	✗	✓ (October - December Quarter)	✓ (October - December Quarter)	✓

If you require further information and assistance on this matter or on any other matter concerning GST, please contact: The Goods and Services Tax (GST) Helpdesk of GST and Central Excise, Chennai Outer located at its Anna Nagar Headquarters office either in person or by calling any of these numbers: 26142850, 26142851, 26142852 and 26142853 or by writing to Sevakendra-outer-tn@gov.in

Issued in Public Interest

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