Various Returns under Model GST Law

S.No.	Name of the Returns Under Model GST Law	Last date of Filing of returns and other details
1	Return for **outward supplies (Section 25)**	1. Every registered taxable person other than an input service distributor and a person paying tax under the provisions of section 8 or section 37, shall furnish electronically the details of outward supplies of goods and/or services effected, which includes details relating to zero-rated supplies, inter-state supplies, return of goods received in relation to/ in pursuance of an inward supply, exports, debit notes, credit notes and supplementary invoices issued, during a tax period **on or before the 10th day of the month succeeding the said tax period** and such details shall be communicated to the recipient of the said supplies. For example, the return for the month of July shall be filled by 10th August.
2	Return for **Inward supplies (Section 26)**	1. Every registered taxable person other than an input service distributor and a person paying tax under the provisions of section 8 or section 37, shall verify, validate, modify or, if required, delete the details relating to outward supplies and credit or debit notes communicated under outward supply details to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier. 2. Every registered taxable person shall furnish, electronically, the details of inward supplies of taxable goods and/or services, including inward supplies of services on which the tax is payable on reverse charge basis under this Act and inward supplies of goods and/or services taxable under the IGST Act, and credit or debit notes received in respect of such supplies during a tax period **on or before the 15th day of the month succeeding the tax period** in such form and manner as may be prescribed. For example, the return of the month of July shall be filled by 15th August.
3	**Monthly Return (Section 27)**	1. Every registered taxable person shall, for every calendar month or part thereof furnish a return electronically of inward and outward supplies of goods and/or services, input tax credit availed, tax payable, tax paid and other particulars as may be prescribed **within twenty days after the end of such month.** 2. Every registered taxable person, who is required to furnish a monthly return, shall pay to the credit of the appropriate

		Government the tax due as per such return not later than the last date on which he is required to furnish such return. 3. A monthly return furnished by a registered taxable person without payment of full tax due as per such return shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person. 4. Every registered taxable person shall furnish a monthly return for every tax period, whether or not any supplies of goods and/or services have been effected during such tax period.
4	**Quarterly return under Composition Scheme**	A registered taxable person paying tax under the provisions of Composition Levy (Section 8) shall furnish a return for each quarter or part thereof, electronically, in such form and in such manner as may be prescribed, **within eighteen days after the end of such quarter**
5	**TDS return**	Every registered taxable person who required to deduct tax at source shall furnish a return, electronically, in such form and in such manner as may be prescribed, for the month in which such deductions have been made along with the payment of tax so deducted, **within ten days after the end of such month.**
6	**ISD Return**	Every Input Service Distributor shall, for every calendar month or part thereof, furnish a return, electronically, in such form and in such manner as may be prescribed, **within thirteen days after the end of such month**.
7	**Annual Return (Section 30)**	Every registered taxable person, other than an input service distributor, a deductor under section 37, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically **on or before the 31st day of December following the end of such financial year.** Every taxable person who is required to get his accounts audited (under subsection (4) of section 42) shall furnish, electronically, the annual return along with the audited copy of the annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the year with the audited annual financial statement, and such other particulars as may be prescribed.

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