

# All the Forms under GST

Under GST, specific forms have been prescribed for every compliance activity undertaken by taxable persons and GST Officers. For many of these forms, specific due dates have also been prescribed within which these must be furnished. Following is a comprehensive ready reckoner of all the forms under GST with their respective purpose and applicable due dates, if any.

## Registration

### Migration of existing tax payers from current regime to GST

Form	Used for	Due Date
GST REG-24	Application providing additional information and documents for receipt of final certificate of registration, to be filed by persons who have been provisionally migrated from the current regime to GST	Within 3 months after grant of provisional registration
GST REG-25	Provisional certificate of registration granted to persons migrated from the current regime to GST	
GST REG-26	Order of cancellation of provisional registration	
GST REG-27	Show cause notice for cancellation of provisional registration, issued to persons who have not furnished additional information/documents or details furnished are incorrect/incomplete.	
GST REG-28	Application for cancellation of provisional registration, to be filed by persons not liable to be registered under GST	Within 30 days after date of GST implementation
GST CMP-01	Intimation of opting to become a composition tax payer after provisional migration as a regular dealer	Within 30 days after the date of GST implementation
GST CMP-03	Persons who have filed GST CMP-01 should furnish details of stock, including the inward supply of goods received from unregistered persons, held by him on the day prior to the date from which he pays tax on composition basis	Within 60 days after filing of GST CMP-01

## New registration

Form	Used for	Due Date
GST REG-01	Application for registration as a regular/composition dealer	
GST REG-02	Acknowledgment of receipt of application for registration, issued by GSTN	
GST REG-03	Notice seeking additional information/clarification/documents relating to application for registration, issued by a GST Officer	Within 3 working days after the date of receipt of application
GST REG-04	Application for providing clarification/additional information/documents for registration	Within 7 working days after the date of receipt of notice
GST REG-05	Order of rejection of application for registration	Within 3 working days after the date of submission of application/within 7 working days after the date of receipt of additional clarification/information/documents
GST REG-06	Certificate of registration to regular dealer/composition dealer/tax deductor at source/tax collector at source	Within 3 working days after the date of submission of application/within 7 working days after the date of receipt of additional clarification/information/documents
GST REG-07	Application for registration as tax deductor at source or tax collector at source	
GST REG-09	Application for registration as a non-resident taxable person	Within 5 days prior to commencement of business
GST REG-09A	Application for registration as a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient	
GST REG-10	Application for extension of period of registration by casual taxable persons and non-resident taxable persons	
GST REG-11	Order of allotment of temporary registration to a person who has not registered, though liable to register	

GST REG-12	Application for allotment of Unique ID to be filed by UN bodies, embassies, etc	
GST REG-29	Report of physical verification of a business premise, to be filed by GST Officer in cases where the Officer feels that physical verification of business premises is required after grant of registration	Within 15 working days after date of physical verification

#### Switch from regular to composition scheme or vice versa

Form	Used for	Due Date
GST CMP-02	Intimation of opting to become a composition tax payer by persons registered as regular dealers	Prior to the commencement of the Financial Year
GST CMP-04	Application for switching from composition scheme to become a regular dealer	Within 7 days after switching to regular scheme
GST CMP-05	Show cause notice issued to a person wrongly registered as a composition tax payer	
GST CMP-06	Application for replying to notice issued in GST CMP-05	Within 15 days after receipt of notice
GST CMP-07	Order accepting or denying a person to be registered as a composition tax payer, in response to GST CMP-06	Within 30 days after receipt of reply

#### Amendment of registration

Form	Used for	Due Date
GST REG-03	Notice seeking additional information/clarification/documents relating to application for amendment of registration, issued by a GST Officer	Within 15 working days after the date of receipt of application for amendment of registration
GST REG-04	Application for providing clarification/additional information/documents for amendment of registration	Within 7 working days after the date of receipt of notice
GST REG-05	Order of rejection of application for amendment of registration	Within 15 working days after date of receipt of application/ Within 7 working days after the date of receipt of reply to notice

GST REG-13	Application for amendment in particulars of registration	Within 15 days after change in particulars
GST REG-14	Order of amendment of particulars of registration	Within 15 working days after date of receipt of application/ Within 7 working days after the date of receipt of reply to notice

### Cancellation of registration

Form	Used for	Due Date
GST REG-03	Notice seeking additional information/clarification/documents relating to application for cancellation registration, issued by a GST Officer	Within 15 working days after the date of receipt of application for cancellation of registration
GST REG-04	Application for providing clarification/additional information/documents for cancellation of registration	Within 7 working days after the date of receipt of notice
GST REG-08	Order of cancellation of registration of person not eligible to deduct or collect tax at source	
GST REG-15	Application for cancellation of registration, to be filed by registered person	Within 30 working days of occurrence of event requiring cancellation of registration
GST REG-16	Show cause notice issued to a person whose registration is liable to be cancelled	
GST REG-17	Application for reply to show cause notice for cancellation of registration, to be filed by a registered person	Within 7 working days after the date of receipt of notice
GST REG-18	Order of cancellation of registration	Within 30 days after the date of application for cancellation of registration
GST REG-19	Order of drop in proceedings of cancellation of registration	

### Revocation of cancellation of registration

Form	Used for	Due Date

GST REG-05	Order of rejection of application for revocation of cancellation of registration	Within 30 days after the date of receipt of application for revocation of cancellation of registration
GST REG-21	Order of revocation of cancellation of registration	Within 30 days after the date of receipt of application for revocation of cancellation of registration
GST REG-22	Notice seeking clarification/documents relating to application for revocation of cancellation of registration	
GST REG-23	Application providing clarification/documents for revocation of cancellation of registration	Within 7 working days after the date of receipt of notice

## Returns

### Regular Dealer

Form	Details	Due Date	Frequency
GSTR-1	Furnish details of outward supplies of goods or services	10th of succeeding month	Monthly
GSTR-2A	Auto-populated details of inward supplies made available to the recipients of supply on the basis of <b>Form GSTR-1</b> furnished by suppliers	11th of succeeding month	Monthly
GSTR-2	Furnish details of inward supplies for claiming input tax credit. Additions or modifications in <b>Form GSTR-2A</b> should be submitted.	15th of succeeding month	Monthly
GSTR-1A	Details of outward supplies added, corrected or deleted by the recipients in <b>Form GSTR-2</b> will be made available to supplier. Supplier can accept or reject the modifications made by recipients	20th of succeeding month	Monthly

GSTR-3	Monthly return to be filed containing final details of outward supplies and inward supplies along with payment of tax	20th of succeeding month	Monthly
GSTR-3A	Notice to a registered taxable person who fails to furnish monthly return or annual return		
GSTR-9	Annual Return	31st Dec of next Financial Year	Annually

### Composition Dealer

Form	Details	Due Date	Frequency
GSTR-4A	Details of inward supplies made available to the composition dealer on the basis of <b>Form GSTR-1</b> furnished by the supplier		Quarterly
GSTR-4	Quarterly return. Furnish details of outward supply of goods or services along with payment of tax.	18th of succeeding month	Quarterly
GSTR-9A	Annual return. Furnish the consolidated details of quarterly returns filed along with tax payment details.	31st Dec of next Financial Year	Annually

### Non-Resident Taxpayer

Form	Details	Due Date	Frequency
GSTR-5	Furnish details of inward supplies, outward supplies, ITC availed, tax paid, and closing stock	20th of succeeding month or within 7 days after the expiry of registration	Monthly

### Input Service Distributor (ISD)

Form	Details	Due Date	Frequency
GSTR-6A	Details of inward supplies made available to ISD on the basis of <b>Form GSTR-1</b> furnished by the supplier	11th of succeeding month	Monthly
GSTR-6	Furnish details of input credit distributed	13th of succeeding month	Monthly

### Tax deductor at source

Form	Details	Due Date	Frequency
GSTR-7	Furnish the details of tax deducted	10th of succeeding month	Monthly
GSTR-7A	TDS Certificate made available to a tax deductor. It captures details of value on which TDS is deducted and deposit of TDS deducted into appropriate Govt. account		Monthly

### E-Commerce Operator

Form	Details	Due Date	Frequency
GSTR-8	Details of supplies effected through the e-commerce operator and the tax collected at source	10th of succeeding month	Monthly

### Person whose aggregate turnover exceeds Rs. 1 crore

Form	Details	Due Date	Frequency
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GSTR-9B	Furnish audited annual accounts and a reconciliation statement, duly certified by a Chartered Accountant or Cost Accountant	31st Dec of next Financial Year	Annually
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#### Final Return (To be furnished by taxable persons whose registration has been surrendered or cancelled)

Form	Details	Due Date	Frequency
GSTR-10	Furnish details of inputs and capital goods held, tax paid and payable	Within 3 months after cancellation/surrender of registration	

#### Government Departments & UN bodies (Persons having UIN)

Form	Details	Due Date	Frequency
GSTR-11	Details of inward supplies	28th of succeeding month	Monthly

#### Payment of Tax

Form	Details
GST PMT-01	Electronic tax liability register will be maintained in Form GST PMT-01
GST PMT-02	Electronic credit ledger will be maintained in Form GST PMT-02
GST PMT-03	Order of rejection of claim for refund of balance in Electronic credit ledger/Electronic cash ledger, issued by an authorised officer



GST PMT-04	If a person notices any discrepancy in his Electronic credit ledger, he can communicate the same using Form GST PMT-04
GST PMT-05	Electronic cash ledger will be maintained in Form GST PMT-05
GST PMT-06	Challan for payment of tax, interest, penalty, fees or any other amount
GST PMT-07	If a person's bank account has been debited but CIN has not been generated or CIN has been generated but not communicated to the GST portal, the person can inform the same using Form GST PMT-07

## Input Tax Credit (ITC)

Form	Details	Due Date
GST TRAN-1	Application for credit of input tax, to be filed by registered persons migrated from the current tax regime to GST	Within 60 days after date of GST implementation
GST ITC-01	Declaration of claim of input tax credit by a person who has taken a new registration	Within 30 days after becoming eligible to avail ITC
GST ITC-02	Application for transfer of unutilized ITC in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in ownership of business	
GST ITC-03	Application for reversal of ITC claimed earlier in prescribed cases	
GST MIS-1	Final acceptance of ITC claimed in Form GSTR-2	Monthly
GST MIS-2	Communication of discrepancy in ITC claimed made available to recipients of supply	Monthly

GST MIS-3	Communication of discrepancy in ITC claimed by recipients of supply made available to suppliers	Monthly
GST MIS-4	Communication of discrepancy in claim of reduction in output tax liability by suppliers made available to recipients of supply	Monthly
GST MIS-5	Communication of discrepancy in details of supplies through e-commerce platforms made available to suppliers on e-commerce platforms	Monthly
GST MIS-6	Communication of discrepancy in details of supplies through e-commerce platforms made available to e-commerce operators	Monthly

## Refund of Tax

Form	Details	Due Date
GST RFD-01	Application for refund	
GSTR-3/GSTR-4/ GSTR-7	Application for refund of balance in electronic cash ledger can be made in Form GSTR-3 by regular dealer, Form GSTR-4 by composition dealer and Form GSTR-7 by a tax deductor	
GST RFD-02	Acknowledgment of claim for refund of balance in electronic cash ledger	Within 15 days of receipt of application
GST RFD-03	Communication of deficiencies in application for refund, sent by Officer	
GST RFD-04	Order sanctioning amount of refund on provisional basis	Within 7 days of sending GST RFD-02

GST RFD-05	Payment advice for amount of refund sanctioned on provisional basis	
GST RFD-06	Order sanctioning final amount of refund	
GST RFD-07	Order giving details of adjustment of amount of refund against any outstanding demand, if any	
GST RFD-08	Notice of refund not admissable to the applicant	
GST RFD-09	Reply to notice of refund not admissable, filed by registered person	Within 15 days of receipt of notice
Form GST PMT-03	Order of rejection of claim for refund of balance in Electronic credit ledger/Electronic cash ledger, issued by an authorised officer	
GST RFD-10	Application for refund of tax paid on inward supplies by notified organisations such as Consulates or embassies	

## GST Practitioner (GSTP)

Form	Details
GST PCT-1	Application for enrollment as a GST practitioner
GST PCT-2	Certificate of enrollment as a GST practitioner, issued by an authorised officer
GST PCT-3	Notice seeking additional information on application for enrollment or show cause notice issued to GST practitioner for misconduct
GST PCT-4	Order of rejection of application for enrollment or disqualification of a GST practitioner found guilty of misconduct

GST PCT -5	List of enrolled GST practitioners maintained on the Common portal
GST PCT-6	Authorisation of a GST practitioner by a taxable person on the Common Portal
GST PCT-7	Withdrawal of authorisation of a GST practitioner by a taxable person