



New GST Return



1 Understanding GST Returns: Intent, Types and Purpose

2 New GST Returns: Types and Main Features

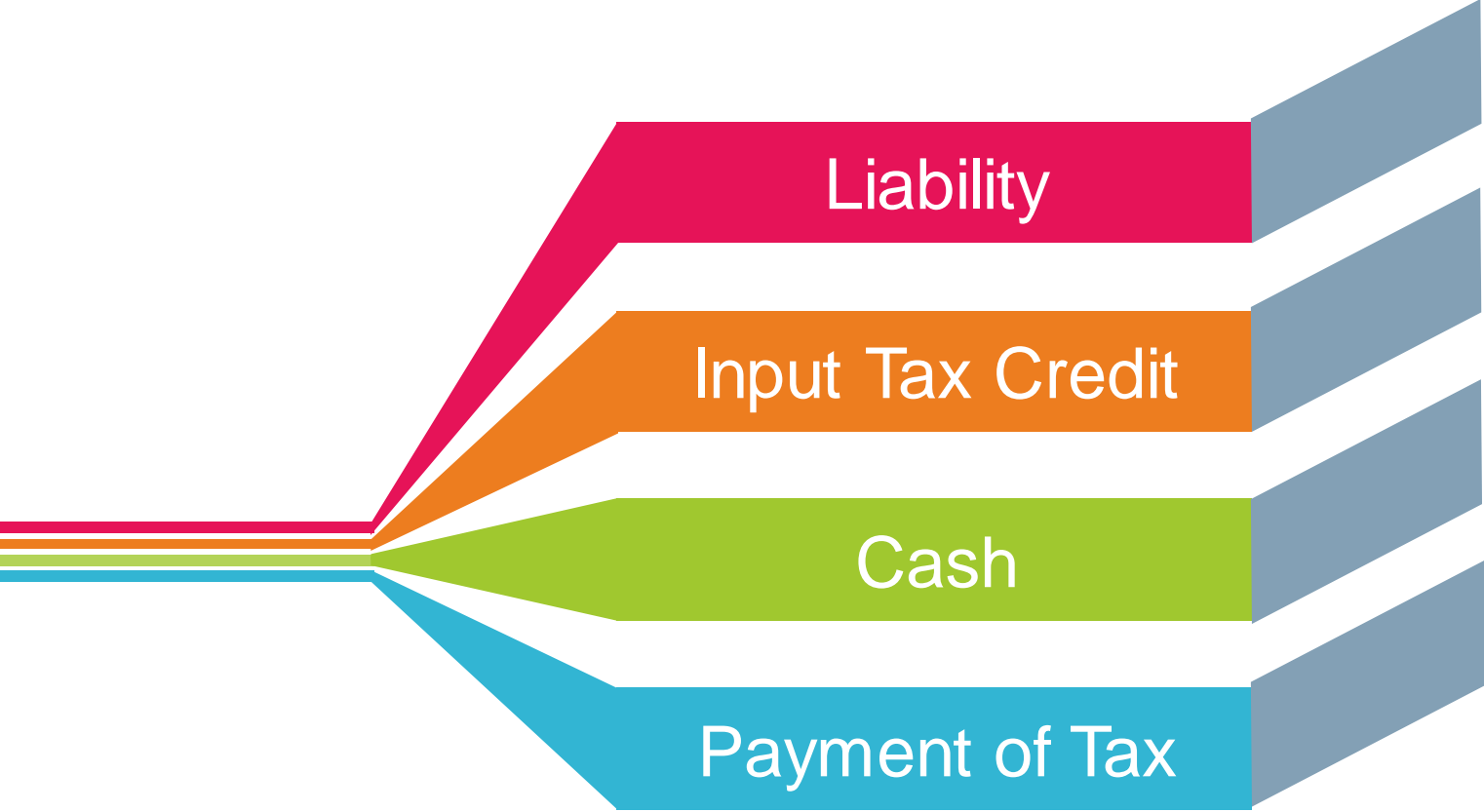
3 Differences between Existing and New Returns

4 Intended Benefits on New Return

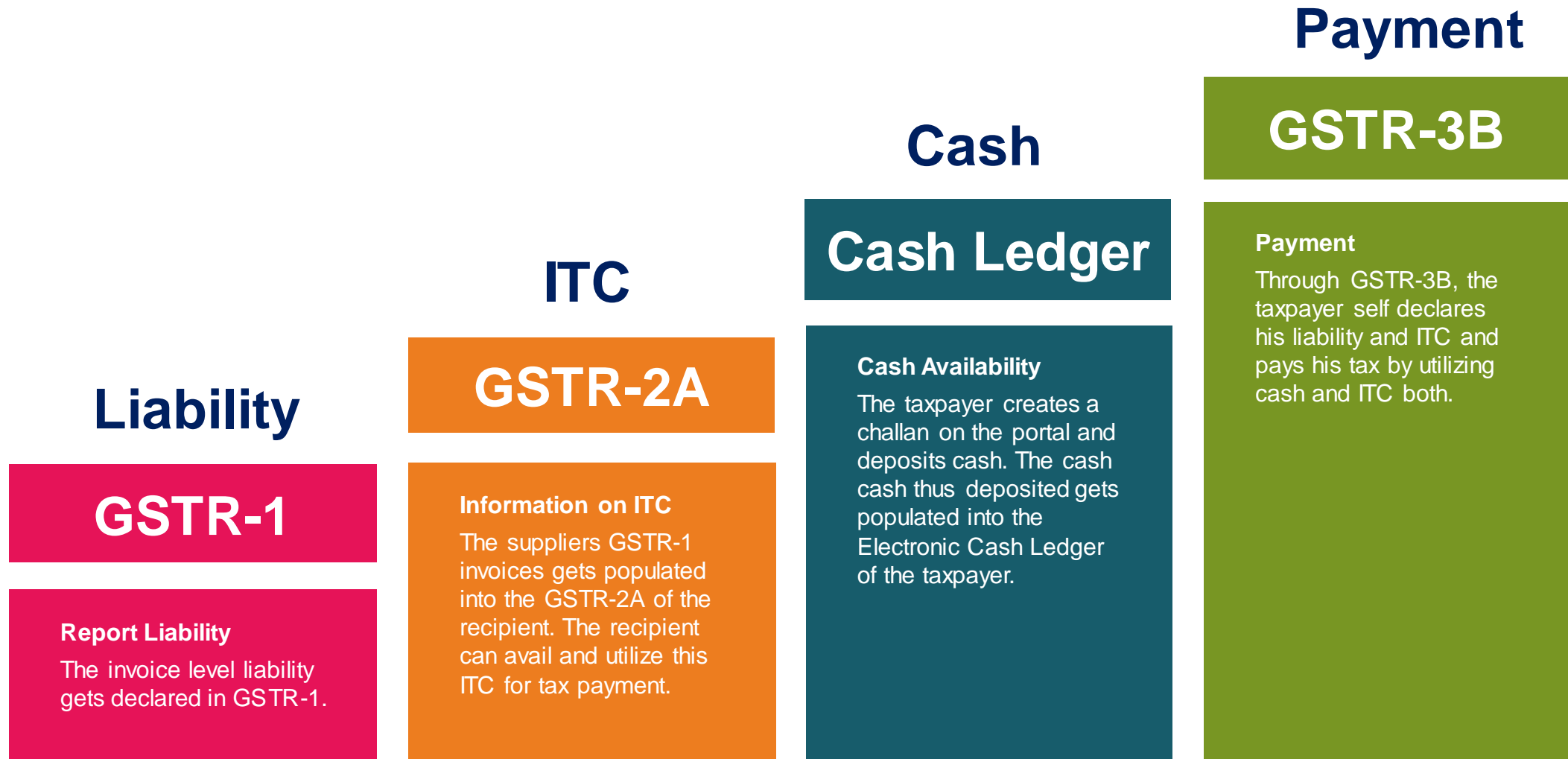
5 New Return Offline Tool: Functionalities and Demo

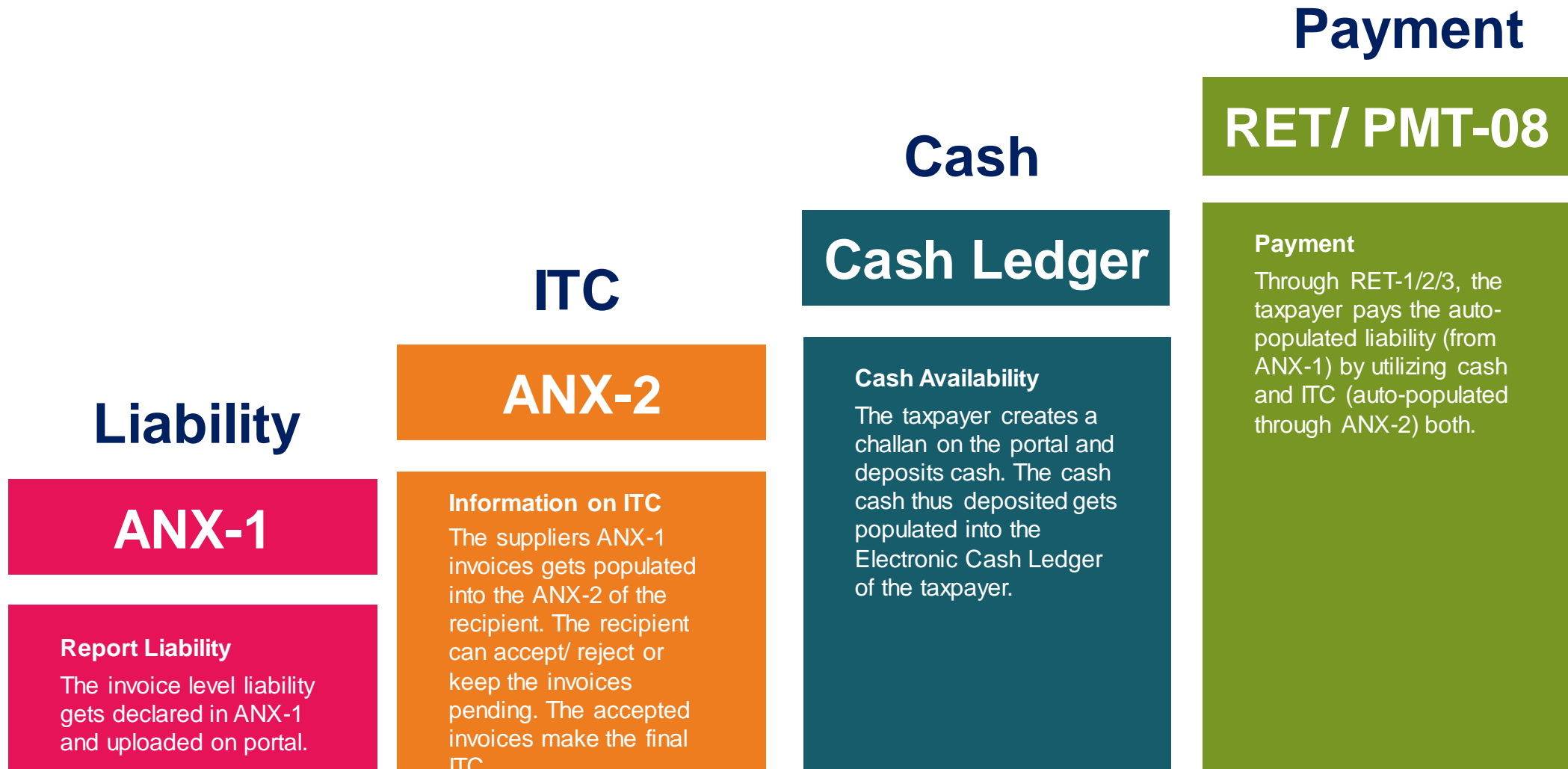


Intent of a GST Return



Existing Scheme of Returns





- Option of **quarterly** filing of Return for taxpayers up to 5 Crore Annual Turnover.
- Only payment made by **GST PMT-08**

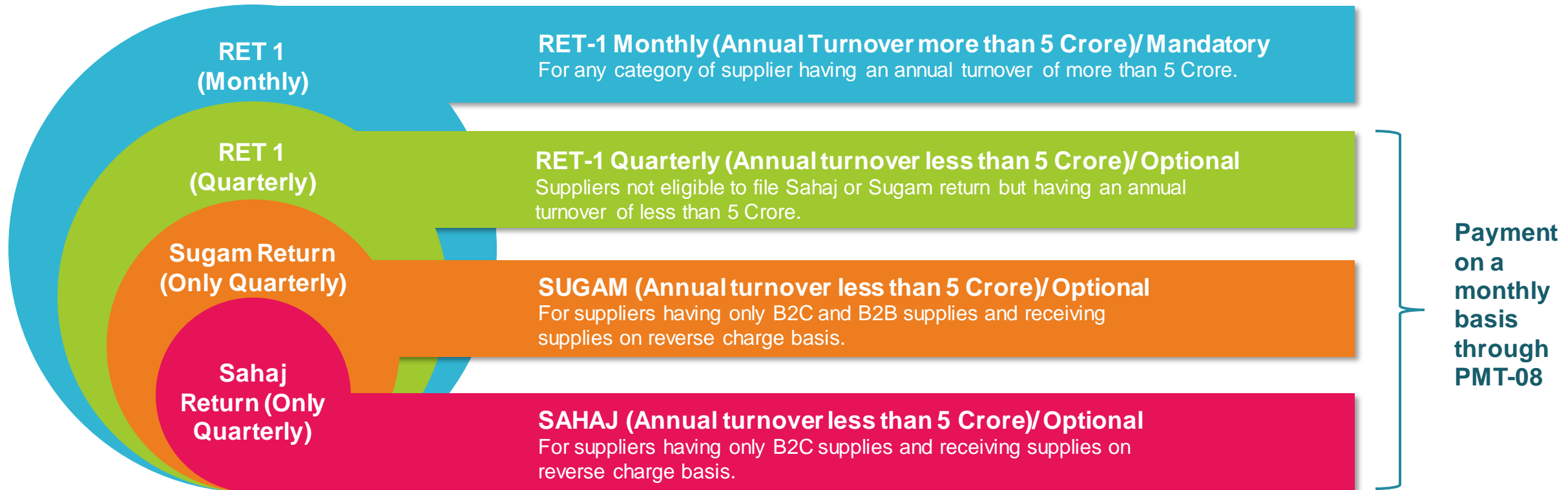
Simpler *quarterly* returns formats available for small businesses :

- GST RET-2 also called as **SAHAJ** (only B2C)
- GST RET-3 also called as **SUGAM** (only B2B & B2C)

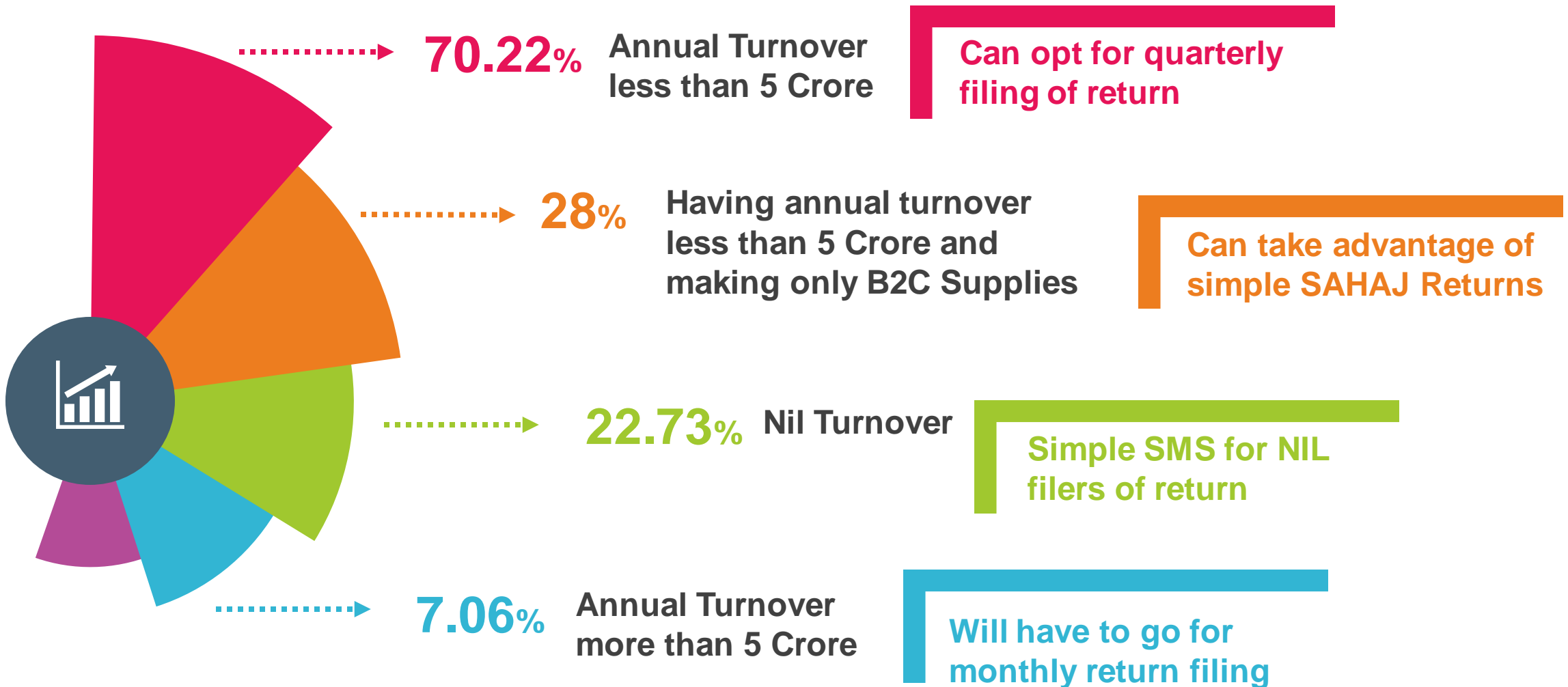
Staggered filing (different filing dates) for monthly & quarterly filers :

- 20th for Monthly filers
- 25th for Quarterly filers
- Enriched Offline Tool with Matching Facility.

New GST Returns

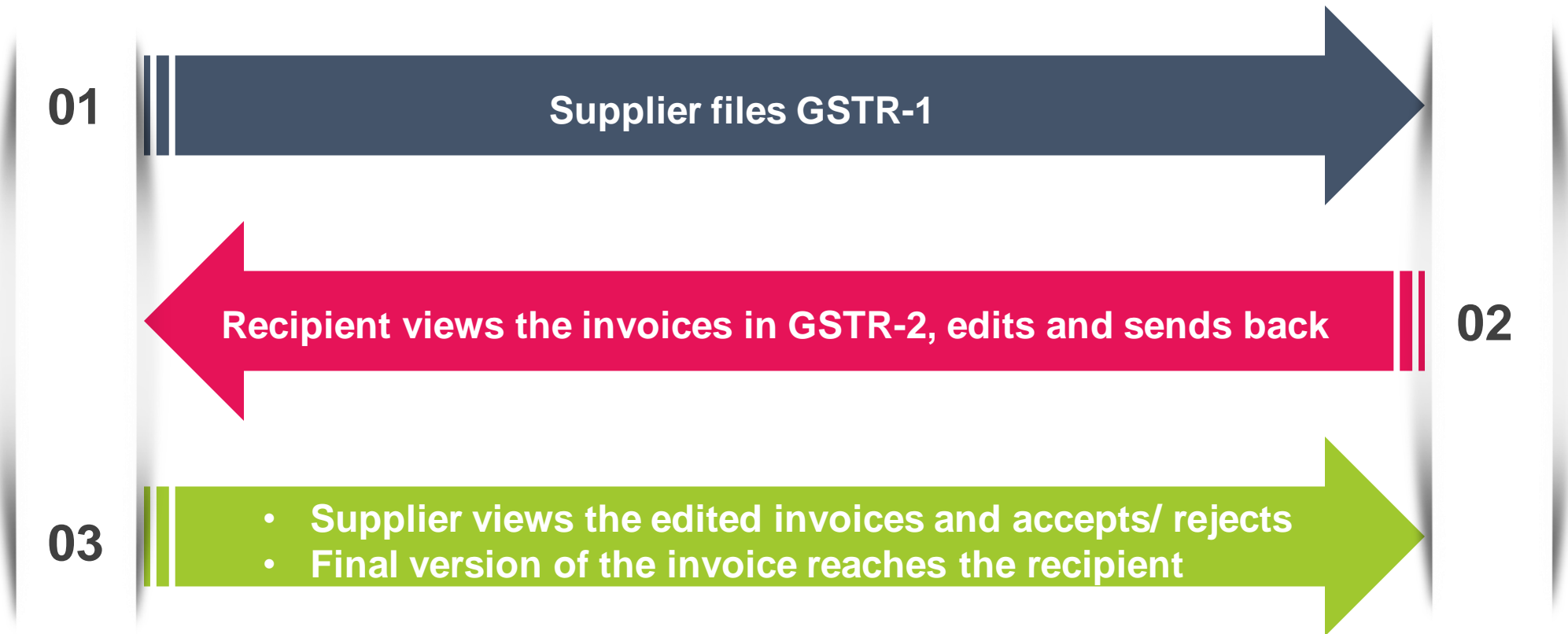


Turnover-wise Distribution based on GSTR-3B: FY18-19

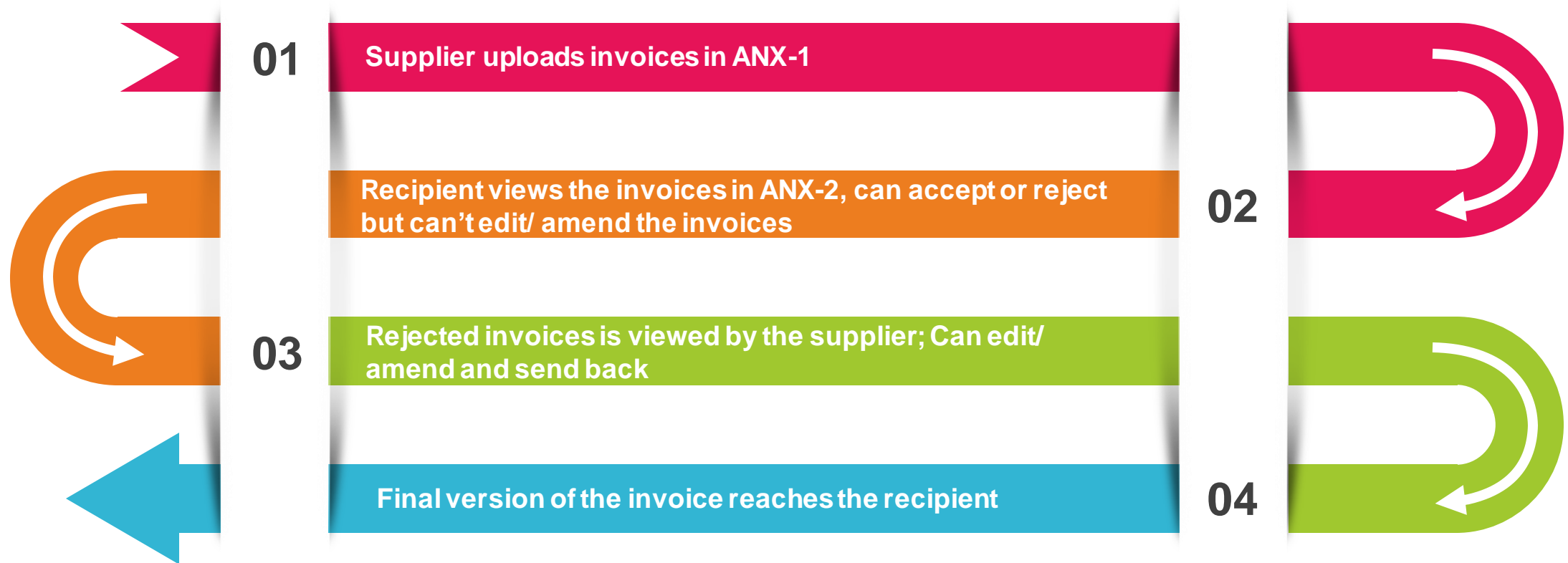


- Auto-population of key details in returns
- HSN is captured at Invoice level
- Unidirectional flow of Invoices
- Consolidated Credit/Debit Notes
- No separate filing of GST ANX-1 & GST ANX-2. They are deemed to be filed on filing of GST RET-1/2/3

Bidirectional Flow of Invoices



Unidirectional Flow of Invoices

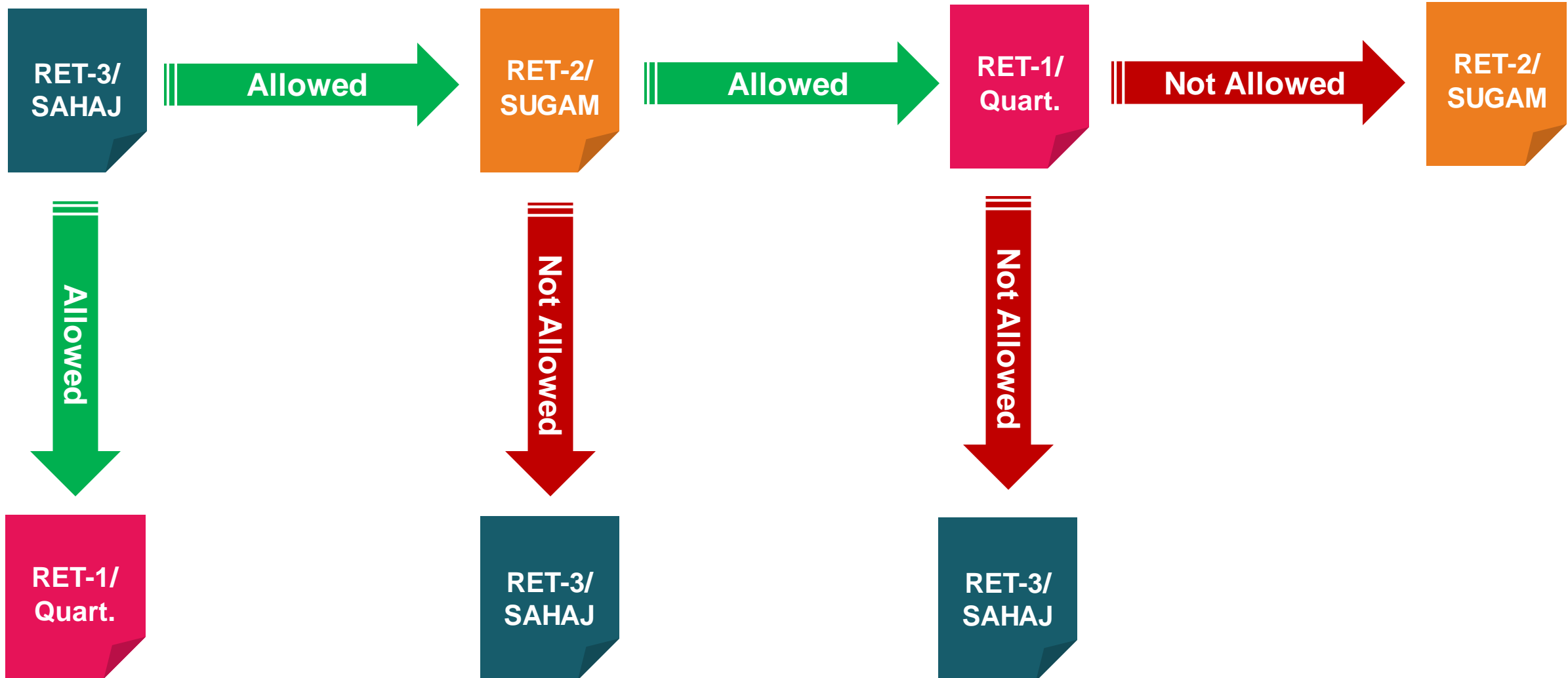


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- **Monthly** filers allowed to file only **GST RET-1**
- **Quarterly** filers allowed to choose from any of the three - **GST RET-1/2/3**
- Taxpayer to select return profile and filing frequency at the start of the Financial Year
- Change of filing frequency not allowed for the same Financial Year
- Changing return type allowed with certain conditions

Changing Return Type and Filing Frequency

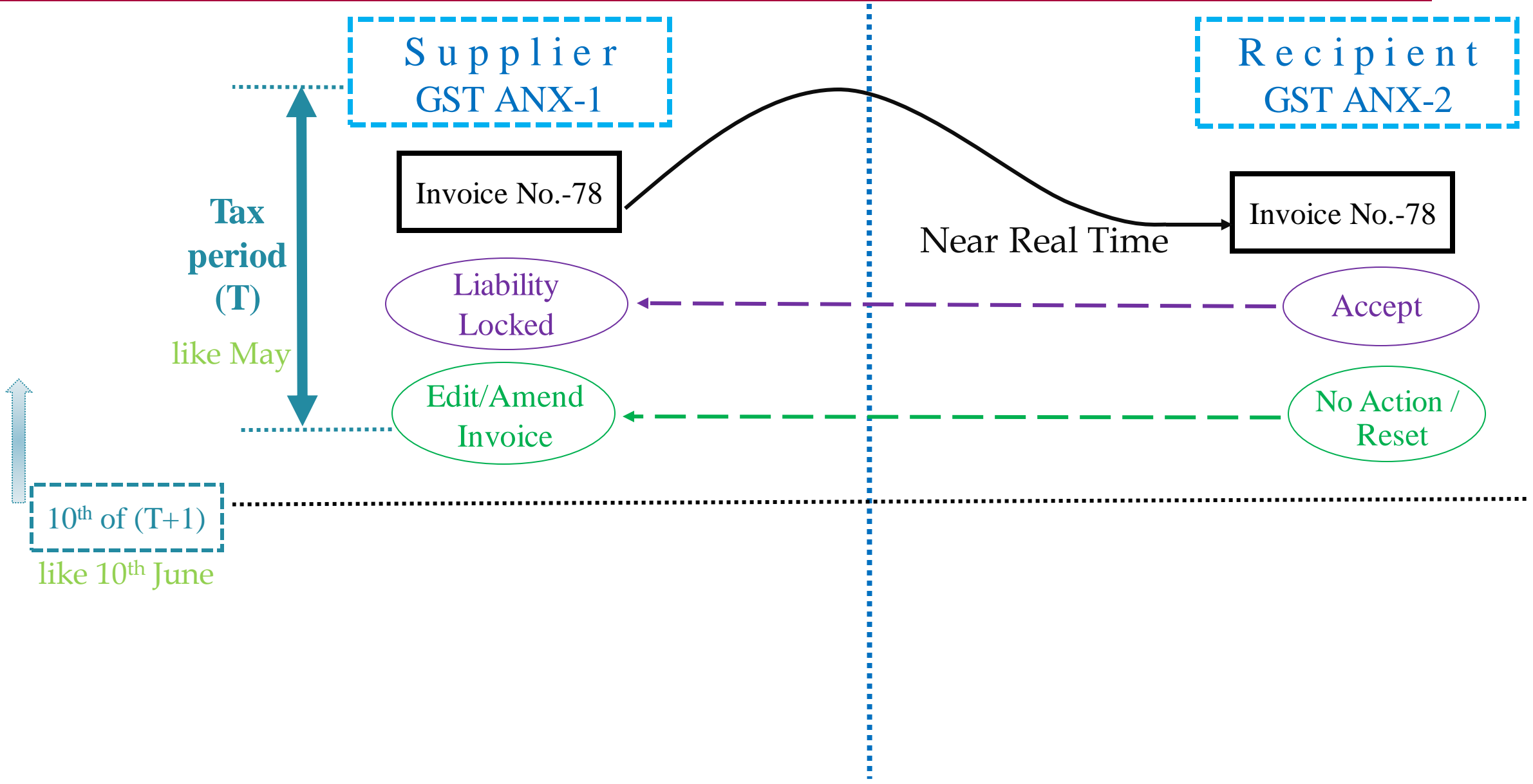


- Consolidated reporting of B2C transactions
- HSN is captured at Invoice level for B2B transactions. Better sectoral analysis possible
- Consolidated reporting of Credit/Debit Notes
- Document wise reporting of Import of Goods for claiming Credit
- Capturing Place of Supply at document level and ensuring smooth Settlement of IGST

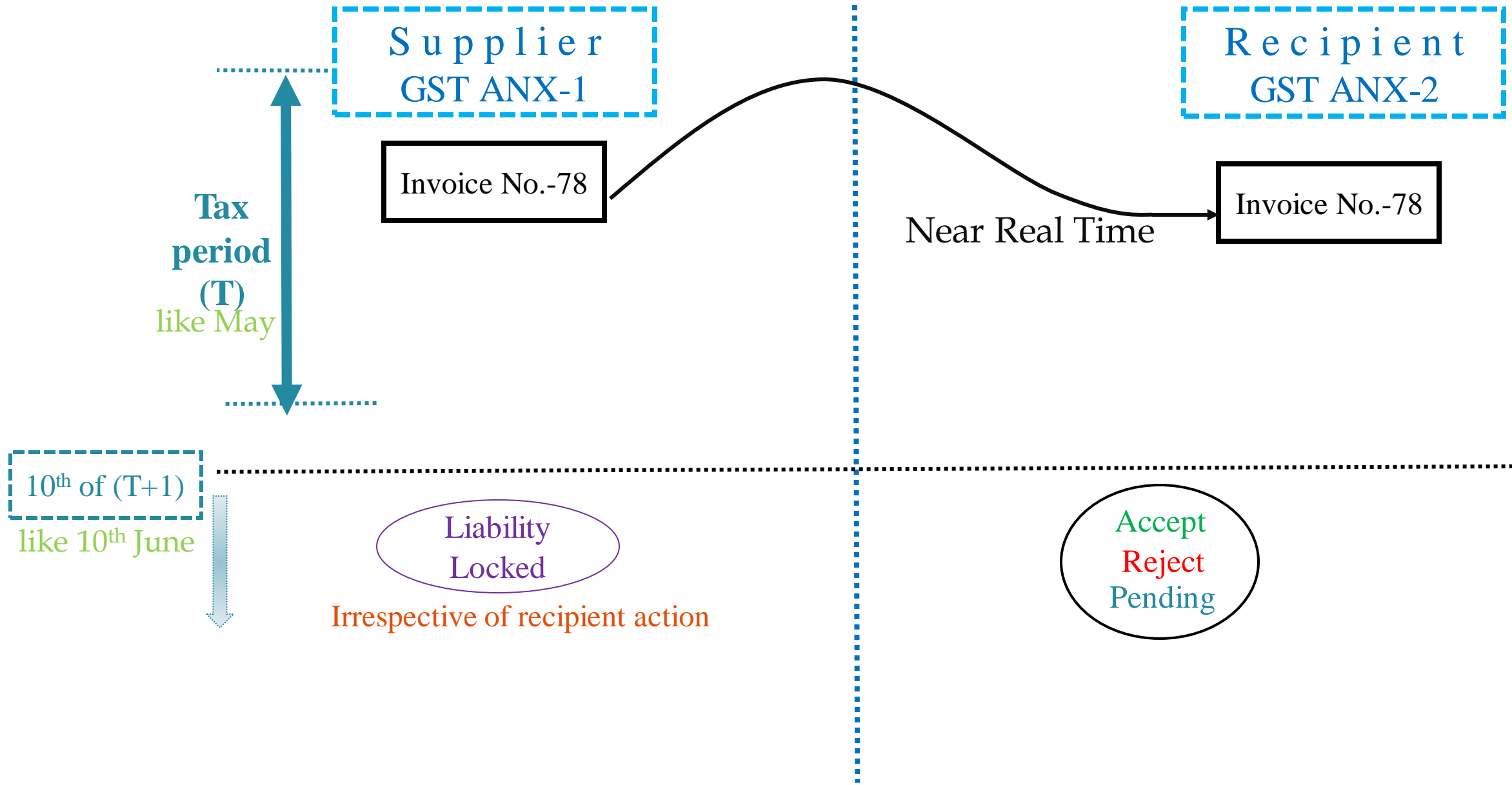
- Provision of **Amendment** of Return
- Correlation between the Outward Supplies and Return Form
- Measurable difference between auto-populated Credit and provisional Credit claimed by the recipient
- Informing the return filing status to the recipient in GST ANX-2 (better control over non-filers of return)
- Break-up of reversal of Credit

- Uploading of Invoices can be done throughout the month & Credit can be claimed accordingly
- Auto-populated values in the return for liability and ITC
- Matching tool would be provided to match Purchase Register with inward supply annexure in Form GST ANX-2
- Checking the menace of frauds committed by generation of fake Invoices.
- New return system would deter habitual non-filers as auto-population of Credit would stop in GST ANX-2

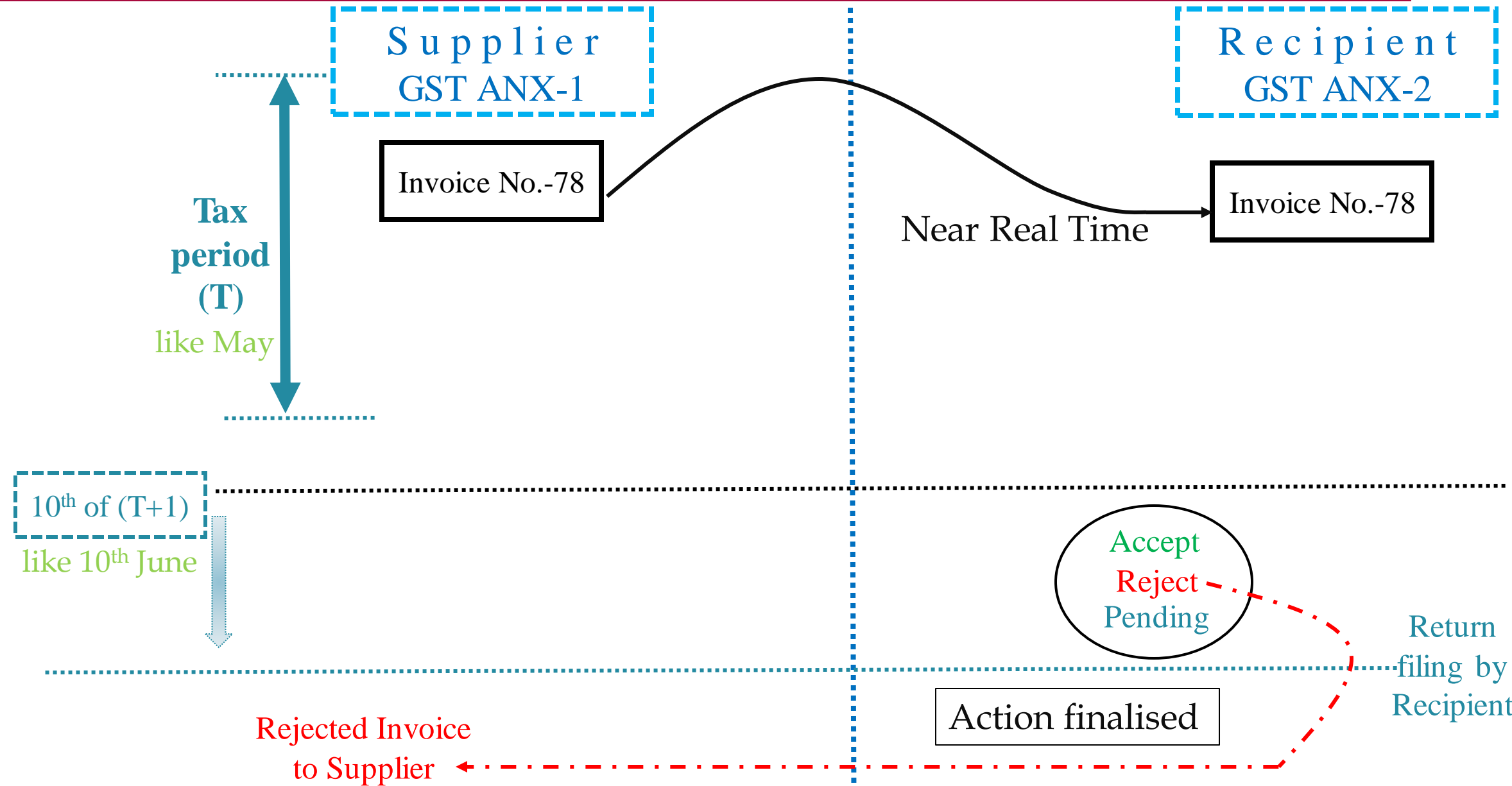
Invoice/DN/CN flow from GST ANX-1 to GST ANX-2



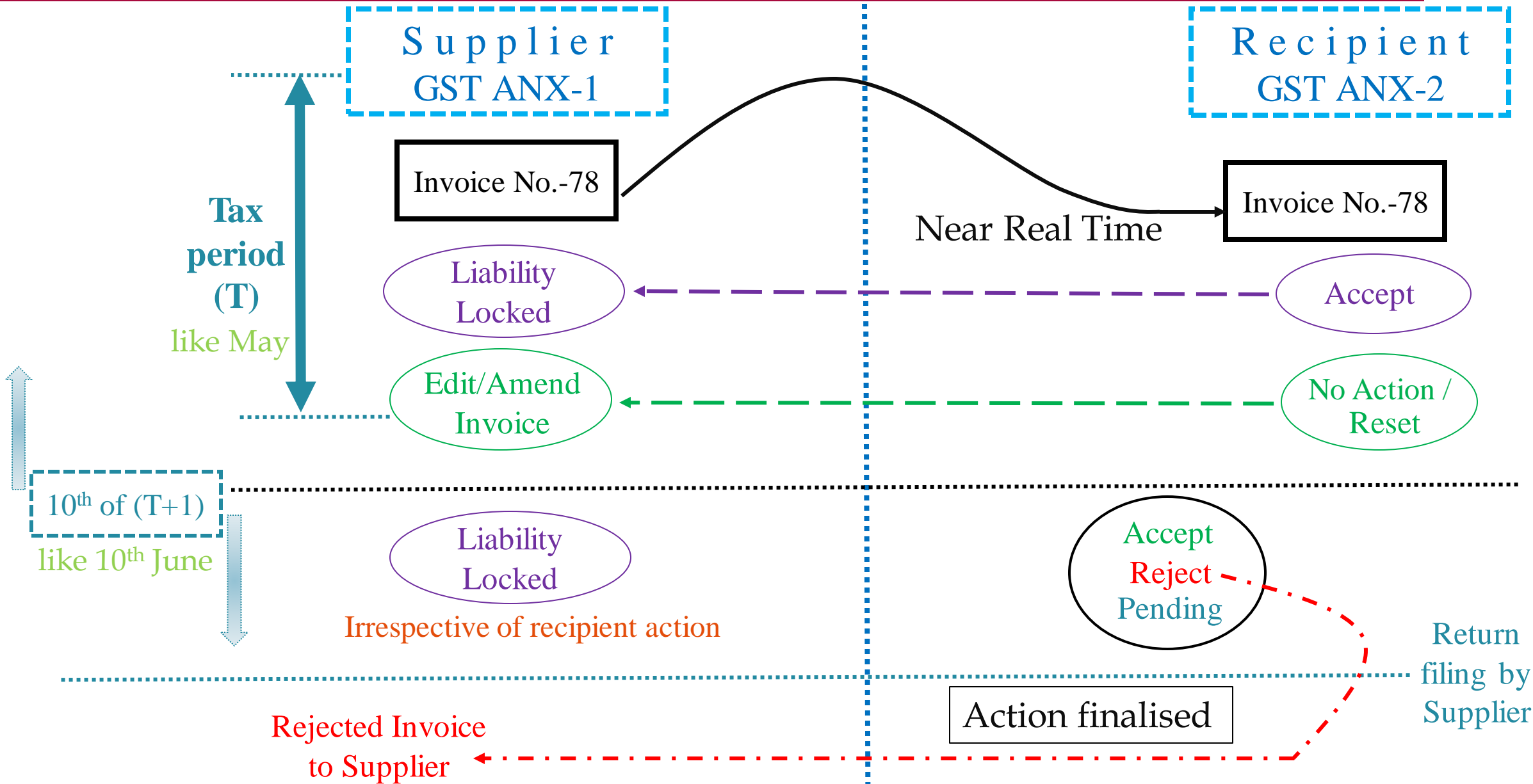
Invoice/DN/CN flow from GST ANX-1 to GST ANX-2



Invoice/DN/CN flow from GST ANX-1 to GST ANX-2



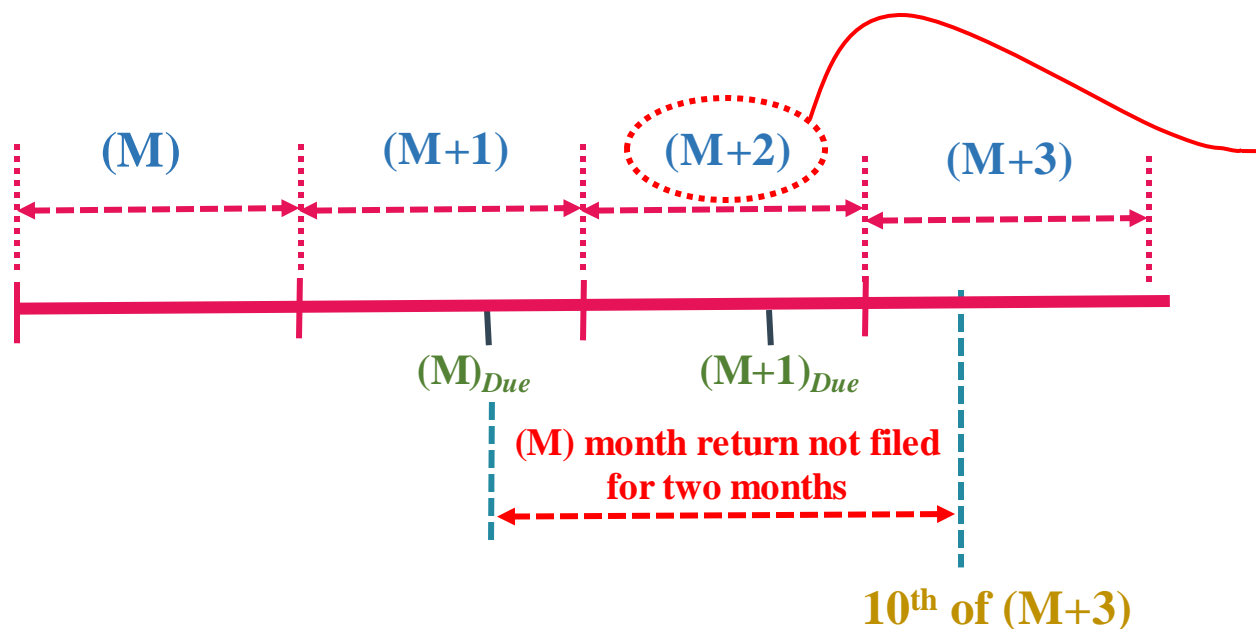
Invoice/DN/CN flow from GST ANX-1 to GST ANX-2



Supplier side control – Non filing by Supplier for two months

Supplier is a **monthly** filer who :

- Uploads Invoices in GST ANX-1 but **does not file two returns**



From 10th of (M+3) onwards :

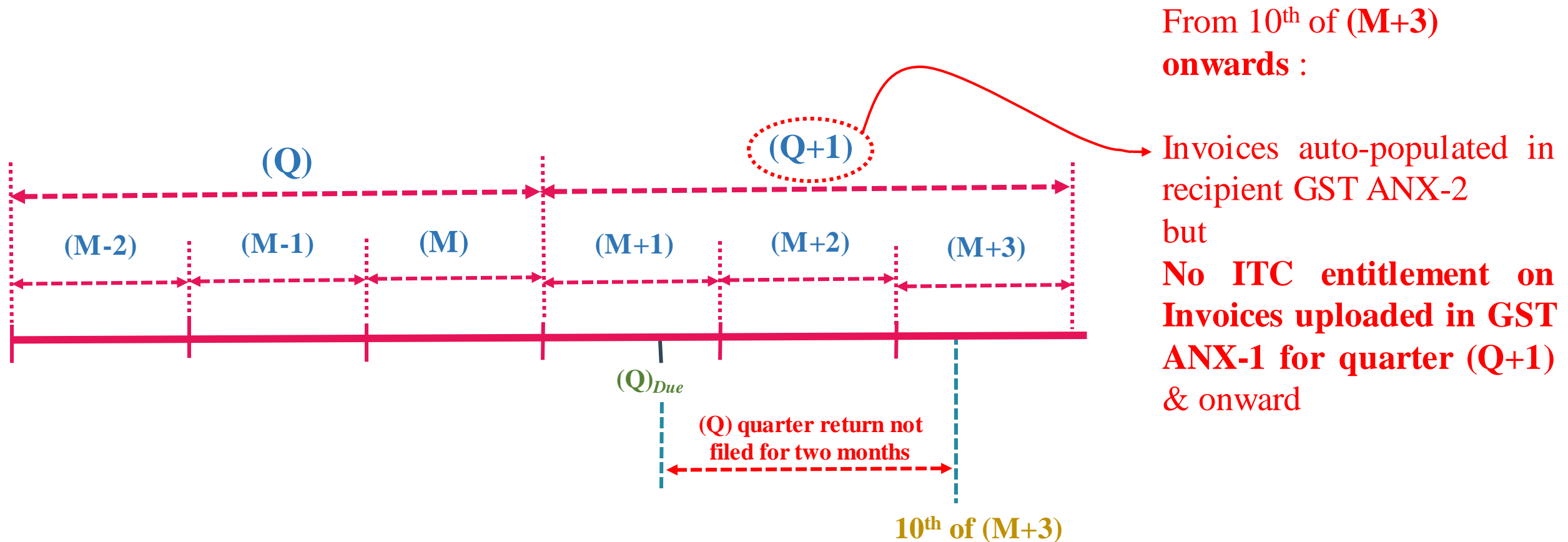
Invoices auto-populated in recipient GST ANX-2 but
No ITC entitlement on Invoices uploaded in GST ANX-1 for month (M+2) & onward



Supplier side control – Non filing by Supplier for two months

Supplier is a **quarterly** filer who :

- Uploads Invoices in GST ANX-1 but **does not file two returns**



Fields (liability) in GST ANX-1 & GST RET-1 (auto-populated)

Supplies made to unregistered consumers

Supplies to registered persons  **Recipient GSTIN available**

Export (with payment of tax)

Export (without payment of tax)

Supplies to SEZ developer/unit (with payment of tax)  **Recipient**

Supplies to SEZ developer/unit (without payment of tax)  **GSTIN**

Deemed Exports  **available**

Inward Supplies attracting Reverse Charge

Import of Services

Import of Goods

Import of Goods from SEZ on Bill of Entry

Credit availed on documents not uploaded by Supplier/Seller  **for Reporting only**



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Supplies made to unregistered consumers

Supplies to registered persons

Export (with payment of tax)

Export (without payment of tax)

Supplies to SEZ developer/unit (with payment of tax) → **Recipient is**

Supplies to SEZ developer/unit (without payment of tax) → **SEZ unit/developer**

Deemed Exports

Inward Supplies attracting Reverse Charge

Import of Services

Import of Goods

Import of Goods from SEZ on Bill of Entry

Credit availed on documents not uploaded by Supplier/Seller → **for Reporting only**



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Supplies to registered persons

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Supplies to SEZ developer/unit (with payment of tax)

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Deemed Exports

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Import of Services

Import of Goods

Import of Goods from SEZ on Bill of Entry

Credit availed on documents not uploaded by Supplier/Seller

**Recipient is a DTA unit
(non-SEZ unit/developer)**

**Recipient is a DTA unit
(non-SEZ unit/developer)**

for Reporting only



Documents auto-populated from suppliers' GST ANX-1

Import of Goods on Bill of Entry

Import of Goods (from SEZ units/developers) on Bill of Entry

Accept

or

Reject

or

Pending



- GSTN has released **trial** version of the New Returns Offline Tool with
 - Form GST ANX-1
 - Form GST ANX-2 (with Matching Tool built in it)
 - A **template** for Purchase Register (which can be used to import data of purchase register for matching)
- The Offline tool is available on GST Portal under [Download](#) section.
- Detailed guidelines for using the tool is provided in the **'Help'** tab, on **each** page of the tool.

ANX-1/2 Offline Tool

Taxpayer can prepare his ANX-1 supplies and take action on ANX-2 supplies in offline mode and later upload on the portal.

Matching Tool

It facilitates the taxpayer to match his ANX-2 supplies with the offline records maintained in the purchase register.

ANX-1 MS Excel Template

Entire ANX-1 supplies (all tables) can be maintained in this template and uploaded directly into the offline tool at one go.

ANX-1 CSV Template

ANX-1 supplies can be maintained for different tables in the CSV formats and uploaded one by one into the offline tool.

Purchase Register MS Excel Template

Records of purchases maintained in this template can be used in the matching tool.



- To **familiarize** stakeholders with tool's **functionalities**
- To get their **feedback/suggestions** to **improve** the tool further before its actual deployment



- During trial run, documents/ data uploaded by taxpayers on GST Portal, will **not** create any liability.
- This data will be visible only to taxpayers and their respective buyers.
- Taxpayers should continue to **report/ pay** their GST liability in Form GSTR-1/ GSTR-3B **during this period**, as being done now.
- **After the trial period is over**, the data created/entered by the taxpayers, in GST ANX-1/2 on the GST Portal, will be **fully erased** and no part of it will be retained on portal.

Outreach for New Return



Cities Covered

19

Outreach program is underway to familiarize taxpayers and tax officers both.

Participants

3000

A total of more than 1500 tax practitioners and 1600 taxpayers have attended the workshops.

Uploads

30000

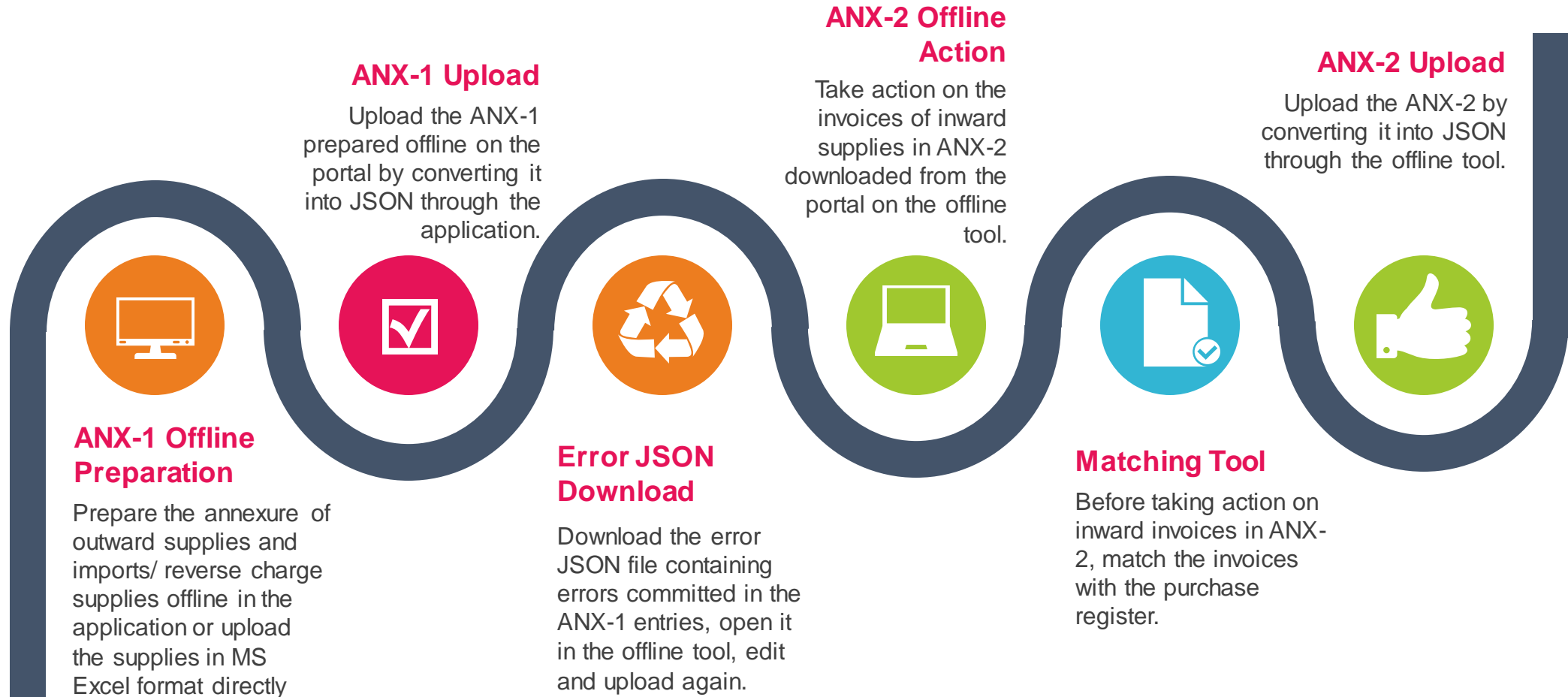
More than 30000 ANX-1 uploaded on the portal.



More and more taxpayers and practitioners should come forward and get familiar with the new return offline tool.



Offline Tool: ANX-1/ 2 Process



Offline Tool: Live Demo

