PETPOOJA

CHECKLIST

GST Return Filing Checklist

Every return, every deadline, every form for Indian businesses. Monthly, quarterly, and annual GST compliance in one printable checklist.

Updated May 2026 10 Pages FY 2025-26

What's Inside

01 GST Return Types at a Glance

02 Monthly GSTR-1 Filing

03 Monthly GSTR-3B Filing

04 Monthly GST Reconciliation

05 E-Invoice Compliance

06 E-Way Bill Compliance

07 Annual Return (GSTR-9)

08 8 Common GST Filing Mistakes

11th
GSTR-1 Deadline
Monthly outward supplies

13th
GSTR-1 (QRMP)
Quarterly filers via IFF

20th
GSTR-3B Deadline
Monthly summary return

31 Dec
GSTR-9 Deadline
Annual return

45+
Checklist Items
Monthly, quarterly & annual

01 GST Return Types at a Glance

Which returns apply to your business (FY 2025-26)

Return	Purpose	Who Files	Frequency	Deadline
GSTR-1	Outward supplies (sales)	All regular taxpayers	Monthly / Quarterly	11th of next month
GSTR-3B	Summary return + tax payment	All regular taxpayers	Monthly / Quarterly	20th of next month
GSTR-2B	Auto-drafted ITC statement	All (view only)	Monthly	14th (auto-generated)
GSTR-9	Annual return	Turnover > ₹2 crore	Annual	31st December
GSTR-9C	Reconciliation statement	Turnover > ₹5 crore	Annual	31st December
GSTR-4	Composition scheme return	Composition dealers	Annual	30th April
CMP-08	Composition quarterly payment	Composition dealers	Quarterly	18th of next quarter
IFF (Invoice Furnishing Facility)	B2B invoices for QRMP filers	QRMP taxpayers	Monthly (M1, M2)	13th of next month

QRMP Scheme

Businesses with turnover up to ₹5 crore can opt for the Quarterly Return Monthly Payment (QRMP) scheme. File GSTR-1 and GSTR-3B quarterly, but pay tax monthly via PMT-06. Opt in/out via GST portal before the start of each quarter.

E-invoice mandatory for businesses with turnover > ₹5 crore (from 1 Aug 2023). Check latest threshold on cbic.gov.in.

02 Monthly GSTR-1 Filing

Outward supplies — due by the 11th of the following month

Before Filing (Days 1-5)

- ✓ **Reconcile all sales invoices for the month** — Monthly
  Match POS/billing system data with books of accounts. Every invoice must be accounted for.
- ✓ **Segregate B2B and B2C invoices**
  B2B invoices (to registered dealers) need GSTIN. B2C invoices are reported in aggregate by rate.
  CGST Rules, Rule 59
- ✓ **Verify HSN/SAC codes on all invoices** — Critical
  Mandatory 6-digit HSN for turnover > ₹5 crore, 4-digit for others. Wrong HSN = ITC denial for buyer.
- ✓ **Check all credit notes and debit notes are recorded**
  Credit notes reduce your liability. Missing them means you overpay tax.
  CGST Act, Section 34
- ✓ **Reconcile e-invoices with GSTR-1 auto-population**
  If e-invoice is enabled, B2B invoices auto-populate GSTR-1. Verify no duplicates or missing entries.

Filing Steps (Days 6-11)

- ✓ **Log in to GST portal (gst.gov.in)**
  Use authorized signatory credentials. Check DSC is valid if using digital signature.
- ✓ **Navigate to Returns > GSTR-1 > Select period**
  Select the correct month. Filing wrong period is a common error.
- ✓ **Upload B2B invoices (Table 4A)** — Critical
  Invoice-wise details: GSTIN, invoice number, date, value, tax amount. Use JSON upload for bulk.
- ✓ **Report B2C large invoices (Table 5A)**
  Interstate B2C invoices above ₹2,50,000 need invoice-wise details.
- ✓ **Report B2C small invoices (Table 7)**
  Aggregate by rate: 5%, 12%, 18%, 28%. State-wise breakup for interstate.
- ✓ **Add credit/debit notes (Tables 9A, 9B)**
  Link to original invoice number. Debit notes increase liability, credit notes reduce it.
- ✓ **Report nil-rated, exempted, and non-GST supplies (Table 8)**
  Many businesses miss this. Even zero-value supplies must be reported.
- ✓ **Preview GSTR-1, check summary, verify totals**
  Cross-check total taxable value and tax amount with your books before submitting.
- ✓ **File GSTR-1 using DSC or EVC** — Deadline: 11th
  Once filed, GSTR-1 cannot be revised. Corrections only via amendments in next period.

Late Filing Penalty

₹50/day (₹25 CGST + ₹25 SGST) for regular returns, ₹20/day for nil returns. Maximum ₹10,000 per return period. Interest at 18% p.a. on tax due. Section 47, CGST Act 2017.

03 Monthly GSTR-3B Filing

Summary return with tax payment — due by the 20th

ITC Reconciliation (Before Filing)

- ✓ **Download GSTR-2B from the GST portal**
  Auto-generated on the 14th. This is the definitive ITC statement for the month.
  CGST Rule 36(4)

- ✓ **Match purchase register with GSTR-2B** — Critical
  Only ITC appearing in GSTR-2B can be claimed. Unmatched ITC = disallowed.

- ✓ **Identify and follow up on missing invoices**
  If a supplier hasn't filed GSTR-1, their invoices won't appear in your GSTR-2B. Contact them before the 20th.

- ✓ **Check for ITC reversals required**
  Reverse ITC on non-business use, exempt supplies, and Rule 42/43 proportional reversal.
  CGST Act, Section 17(5)

- ✓ **Verify ITC on capital goods**
  Full ITC available in the month of receipt. No need to spread over months (unlike old regime).
  CGST Act, Section 16(1)

Filing Steps

- ✓ **Log in to GST portal > Returns > GSTR-3B > Select period**
  Ensure you're filing for the correct month.

- ✓ **Fill Table 3.1: Outward supplies** — Critical
  Must match GSTR-1 totals. Any mismatch triggers a notice.

- ✓ **Fill Table 4: Eligible ITC**
  Auto-populated from GSTR-2B. Verify and adjust for reversals.

- ✓ **Fill Table 5: Exempt, nil-rated, and non-GST inward supplies**
  Report value of purchases not subject to GST.

- ✓ **Fill Table 6.1: Payment of tax**
  System auto-calculates. Use ITC first, then pay balance via electronic cash ledger.

- ✓ **Create challan and pay tax via net banking / NEFT / RTGS** — Deadline: 20th
  Payment must reflect before filing. Allow 2-3 hours for bank processing.

- ✓ **File GSTR-3B using DSC or EVC**
  Filing is complete only after successful submission with DSC/EVC.

- ✓ **Download filed GSTR-3B acknowledgement**
  Save ARN number. Store for minimum 6 years (72 months) as per CGST Act.
  CGST Act, Section 36

> **Interest on Late Tax Payment**
>
> 18% p.a. on tax paid after due date. Interest is calculated from the day after the due date to the date of payment. Even one day late triggers interest. Section 50, CGST Act 2017.

04 Monthly GST Reconciliation

Cross-check everything before moving to the next month

- ✓ **GSTR-1 vs books: verify total outward supplies match** — Monthly
  Taxable value in GSTR-1 should equal sales register total. Reconcile invoice-wise if mismatch found.
- ✓ **GSTR-3B vs GSTR-1: verify tax liability matches**
  Tax in GSTR-3B Table 3.1 must equal GSTR-1 total tax. Any difference indicates a reporting error.
- ✓ **GSTR-2B vs purchase register: verify ITC claimed**
  ITC in GSTR-3B Table 4 should not exceed GSTR-2B eligible ITC. Excess claim = notice under Section 73/74.
- ✓ **Check electronic credit ledger balance**
  Log in to GST portal > Electronic Credit Ledger. Balance should match your ITC calculation.
- ✓ **Check electronic cash ledger balance**
  Any excess payment sits here. Can be used for future tax payments or claimed as refund.
- ✓ **Reconcile e-way bills with GSTR-1**
  Every e-way bill should have a corresponding invoice in GSTR-1. Mismatches attract scrutiny.
  CGST Rules, Rule 138
- ✓ **File monthly records in GST register**
  Maintain: sales register, purchase register, ITC register, tax payment receipts, return acknowledgements.
  CGST Act, Section 35

Pro Tip

Do this reconciliation within 3 days of filing GSTR-3B. Catching mismatches early gives you time to correct via amendments in the next month's returns.

05 E-Invoice Compliance

Mandatory for businesses with turnover > ₹5 crore

- ✓ **Check if your business crosses the e-invoice threshold** — Critical
  Aggregate turnover > ₹5 crore in any FY from 2017-18 onwards. Once applicable, e-invoicing is mandatory for all B2B invoices.
  CGST Notification 10/2023, dated 10 May 2023

- ✓ **Register on the Invoice Registration Portal (IRP)**
  einvoice1.gst.gov.in. Use your GST credentials. Generate API credentials for software integration.

- ✓ **Generate the IRN before the invoice reaches the buyer**
  A document without a valid IRN is not a valid tax invoice, so the IRN comes first and the buyer's copy comes after.
  CGST Rule 48(4) and 48(5)

- ✓ **If your AATO is ₹10 crore or more, report within 30 days** — Critical
  The IRP will not accept an invoice, credit note or debit note dated more than 30 days earlier, and there is no way to report it late. Below ₹10 crore there is no time limit at present.
  GSTN advisory, effective 01-Apr-2025. This is an IRP validation, not a CGST rule.

- ✓ **Verify QR code on all e-invoices**
  QR code must contain: GSTIN of supplier, GSTIN of recipient, invoice number, date, total value, HSN code, IRN.
  CGST Notification 14/2020

- ✓ **Check auto-population of e-invoices into GSTR-1**
  E-invoices auto-populate GSTR-1 Tables 4A, 9A, 9B, 6B, 6C. Verify no duplicates or missing entries.

- ✓ **Cancel incorrect e-invoices within 24 hours on IRP**
  After 24 hours, cancellation is only possible on the GST portal via GSTR-1 amendments.

- ✓ **Issue e-invoice for credit notes and debit notes**
  Credit notes and debit notes also require IRN generation if linked to e-invoice transactions.

Penalty for Non-Compliance

100% of tax due or ₹10,000, whichever is higher, per invoice. Buyer cannot claim ITC on invoices without valid IRN. Section 122, CGST Act 2017.

06 E-Way Bill Compliance

Required for goods movement exceeding ₹50,000

- ✓ **Generate e-way bill for all consignments > ₹50,000** — Critical
  Applies to interstate and intrastate movement. Some states have lower thresholds. Check your state's notification.
  CGST Rule 138(1)
- ✓ **Generate Part A on ewaybillgst.gov.in before dispatch**
  Part A: invoice details, HSN, value, GSTIN. Part B: vehicle number (can be updated later).
- ✓ **Update vehicle number (Part B) before goods move**
  Part B must be filled before actual movement begins. Can be updated if vehicle changes mid-transit.
- ✓ **Verify e-way bill validity based on distance**
  Up to 200 km: 1 day. Every 200 km thereafter: +1 day. Over-dimensional cargo: 1 day per 20 km.
  CGST Rule 138(10)
- ✓ **Extend e-way bill if goods not delivered within validity**
  Extension must be done before expiry. Done on ewaybillgst.gov.in or via SMS.
- ✓ **Reconcile e-way bills with GSTR-1 monthly**
  Every e-way bill should match an invoice in GSTR-1. Unmatched bills attract scrutiny during audits.

E-Way Bill Blocked

E-way bill generation is blocked if GSTR-3B is not filed for 2 or more consecutive months. This stops your goods movement entirely. File returns on time to avoid disruption.

07 Annual Return (GSTR-9)

Due by 31st December — mandatory for turnover > ₹2 crore

- ✓ **Reconcile all 12 months of GSTR-1 with books** — Annual
  Total outward supplies in all 12 GSTR-1 filings must match your annual sales register.
- ✓ **Reconcile all 12 months of GSTR-3B with books**
  Total tax paid across 12 GSTR-3B filings must match your annual tax liability calculation.
- ✓ **Reconcile ITC claimed in GSTR-3B with GSTR-2B**
  Annual ITC claimed should not exceed annual GSTR-2B eligible ITC. Any excess = reversal required.
- ✓ **Identify amendments made during the year**
  All amendments filed in GSTR-1 (Table 9) should be separately reported in GSTR-9.
- ✓ **Report HSN-wise summary of outward supplies**
  Table 17 of GSTR-9. 6-digit HSN for turnover > ₹5 crore, 4-digit for others.
- ✓ **Report HSN-wise summary of inward supplies**
  Table 18 of GSTR-9. Based on top purchases by value.
- ✓ **Disclose pending ITC and late-claimed ITC**
  ITC claimed after the due date of September return must be separately disclosed.
- ✓ **File GSTR-9 on GST portal with DSC or EVC** — 31 Dec
  Cannot be revised once filed. Verify all tables thoroughly before submission.

GSTR-9C (Reconciliation Statement)

If your turnover exceeds ₹5 crore, you must also file GSTR-9C: a reconciliation between GSTR-9 and audited financial statements. Self-certified by the taxpayer (CA certification removed from FY 2020-21). Section 44, CGST Act.

08 8 Common GST Filing Mistakes

And how to avoid each one

Mistakes to Avoid

- ✓ **Claiming ITC not reflected in GSTR-2B** — Critical
  From 1 Jan 2022, ITC can only be claimed if it appears in GSTR-2B. Follow up with suppliers who haven't filed their GSTR-1.

- ✓ **GSTR-1 and GSTR-3B mismatch**
  Tax liability in GSTR-3B must match GSTR-1. The system flags mismatches automatically, triggering notices under Section 73/74.

- ✓ **Filing returns for the wrong period**
  Selecting the wrong month on the portal is surprisingly common. Always double-check the period before uploading data.

- ✓ **Not reversing ITC on exempt or non-business supplies**
  If you make both taxable and exempt supplies, proportional ITC reversal under Rule 42/43 is mandatory every month.
  CGST Rules, Rule 42 and 43

- ✓ **Missing the amendment window**
  Amendments to GSTR-1 (wrong GSTIN, invoice value) can only be made up to the return for September of the next FY, or the date of annual return filing, whichever is earlier.
  CGST Act, Section 37(3)

- ✓ **Not generating e-way bills for stock transfers**
  Branch-to-branch transfers and job work movements also need e-way bills if value exceeds ₹50,000. Many businesses miss this.

- ✓ **Paying tax after the 20th and not accounting for interest**
  Interest at 18% p.a. is automatic. The system tracks it. Not paying interest leads to demand notices later.

- ✓ **Not maintaining records for 72 months**
  GST records must be kept for 6 years (72 months) from the due date of the annual return. Destruction before this period = penalty.
  CGST Act, Section 36

PETPOOJA

This checklist is provided by Petpooja for informational purposes. Verify all compliance details with official sources before acting.

www.petpooja.com

PETPOOJA

AUTOMATE GST BILLING

Stop filing GST returns *manually*

Petpooja Invoice generates GST-compliant invoices with correct HSN codes, auto-calculates tax, syncs with Tally, and delivers invoices via WhatsApp. E-invoice and e-way bill generation built in. Trusted by 8,000+ businesses.

Book a Free Demo

+91-92279 80766 | getinvoice@petpooja.com | petpooja.com/invoice