

DUE DATES OF SUBMISSION OF VARIOUS FORMS UNDER GST

FORM	CRITERIA	DESCRIPTION	PERIOD	DUE DATE	REFERENCE OF LATEST NOTIFICATION
GSTR-1	Regular dealers having turnover greater than 1.5 crores	Monthly Return showing outward supply	July 2017, August 2017, September 2017, October, 2017, November, 2017	10.01.2018	Commissioner's Notification No. 26-C.T./GST dt. 29.12.2017
			December, 2017	10.02.2018	
			January, 2018	10.03.2018	
			February, 2018	10.04.2018	
			March, 2018	10.05.2018	
	Regular dealers having turnover upto Rs. 1.5 Crores	Quarterly Return showing outward supply	July, 2017 to September, 2017	10.01.2018	Government Notification No. 2310 F.T. dt. 29.12.2017
October, 2017 to December, 2017			15.02.2018		
January, 2018 to March, 2018			30.04.2018		
GSTR-02	Regular dealers having turnover greater than 1.5 crores	Monthly Return to claim inward supply	July'17, August'17, September'17, October'17, November'17, December'17, January'18, February'18, March'18	To be notified later	Commissioner's Notification No. 19-C.T./GST dt. 15.11.2017
	Regular dealers having turnover upto Rs. 1.5 Crores	Quarterly Return to claim inward supply	July'17 to Sepember'17, October'17 to December'17, January'18 to March'18	To be notified later	
GSTR-03	Regular dealers having turnover greater than 1.5 crores	Monthly Return to adjust output tax with input tax credit and tax payment	July'17, August'17, September'17, October'17, November'17, December'17, January'18, February'18, March'18	To be notified later	Commissioner's Notification No. 19-C.T./GST dt. 15.11.2017
	Regular dealers having turnover upto Rs. 1.5 Crores	Quarterly Return to adjust output tax with input tax credit and tax payment	July'17 to Sepember'17, October'17 to December'17, January'18 to March'18	To be notified later	
GSTR-3B	All Dealers liable to submit GSTR-1,2,3	Monthly consolidated return in lieu of GSTR 3 when last dates for GSTR 1 and 2 have been extended	August, 2017	20.09.2017	Commissioner's Notification No. 11-C.T./GST dt. 18.09.2017
			September, 2017	20.10.2017	
			October, 2017	20.11.2017	
			November, 2017	20.12.2017	
			December, 2017	20.01.2018	
			January, 2018	20.02.2018	Commissioner's Notification No. 18-C.T./GST dt. 15.11.2017
			February, 2018	20.03.2018	
March, 2018	20.04.2018				

TRAN-01	All eligible dealers	Declaration for existing taxpayers under old Acts to claim credit of input tax carried forward from previous Acts	one time	27.12.2017	Commissioner's ORDER No.: 17/WBGST/PRO/17-18 dt. 15.11.2017 read with Corrigendum dated 23.11.2017
Revised TRAN-01	All eligible dealers	Do	one time	27.12.2017	Commissioner's ORDER No.: 18/WBGST/PRO/17-18 dt. 15.11.2017 read with Corrigendum dated 23.11.2017
GSTR-04	All dealers under Composition	Quarterly Return for Composition Dealer	July 2017 to September 2017	24.12.2017	Commissioner's Notification No. 20-C.T./GST dt. 15.11.2017
GSTR-5	All Non-resident Taxable Person	Monthly Return by a Non-resident Taxable Person	July 2017, August 2017, September 2017, October, 2017, November 2017, December 2017	31.01.2018	Commissioner's Notification No. 25-C.T./GST dt. 29.12.2017
GSTR-5A	All Dealers in OIDAR	Monthly Return by a person supplying online information and database access or retrieval services (OIDAR) from a place outside India to a non-taxable online recipient	July 2017, August 2017, September 2017, October, 2017	15.12.2017	Notn. No. 61/2017-Central Tax dt. 15.11 .2017
GSTR-06	All ISD Dealers	Monthly Return for Input Service Distributor	July, 2017	31.12.2017	Commissioner's Notification No. 22-C.T./GST dt. 15.11.2017
			August'17, September'17, October'17, November'17, December'17, January'18, February'18, March'18	To be notified later	
ITC-01	All eligible dealers	declaration by the registered persons to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18	July 2017, August 2017, September 2017, October 2017, November 2017	31.01.2018	Commissioner's Notification No. 24-C.T./GST dt. 21.12.2017
ITC-04	All eligible dealers	declaration in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another	July 2017, August 2017, September 2017	31.12.2017	Commissioner's Notification No. 23-C.T./GST dt. 15.11.2017
REG-26	All Migrated Dealers	Application for Enrolment of Existing Taxpayers (Old Act Dealers)	One time	31.12.2017	Commissioner's ORDER No.: 14/WBGST/PRO/17-18 dt. 28.10.2017
CMP 02	All eligible dealers who are newly registered	Intimation to pay tax under section 10 (composition) by newly registered dealers	One time	31.03.2018	Government Notification No. 1793 F.T. dt. 13.10.17
CMP-03	All eligible dealers who have migrated from Old Acts	Intimation of details of stock on date of opting for composition u/s 10 for migrated dealers	One time	30.11.2017	Commissioner's ORDER No.: 13/WBGST/PRO/17-18 dt. 28.10.2017