

# GSTR-4

Form GSTR-4 (Annual Return) is a yearly return to be filed by tax payers opting for composition scheme on an annual basis. Unlike a normal taxpayer who needs to furnish three monthly returns, a dealer opting for the composition scheme is required to furnish only one return.

Previously this return was filled every quarter, but with effect from FY2019-20 CMP-08 replaced Quarterly GSTR-4, in turn GSTR-4 is now required to be filed annually.

**CMP-08** – Form CMP-08 is a special statement-cum-challan to declare the details or summary of his/her self-assessed tax payable for a given quarter filled by taxpayer opting Composition Scheme.

**Due date** to file Form CMP-08 is on or before the 18th of the month succeeding the quarter of a Financial Year.

**Late Fee** - In case of any delay of filing Form CMP-08 taxpayer is liable to late fees of Rs.200 per day for every day of delay [Subject to maximum of Rs.5000]. i.e. Rs 100 per day under CGST and Rs 100 per day under SGST.

## What is the Due Date to file GSTR-4?

Form GSTR-4 has to be filed on annual basis. The due date for filing GSTR 4 is 30th April following the relevant financial year. [**NOTE**- The due date to file GSTR-4 (Annual Return) for FY 2019-20 has been extended to 31st August 2020]

Example :- GSTR-4 for FY 2019-20 should be filed by 30<sup>th</sup> april 2020.

## Who should file GSTR- 4?

A taxpayer who has opted for Compostion Scheme/special composition scheme[Notified for the Service provider vide the CGST (Rate) notification number 2/2019 dated 7-03-2019] is required to File Form GSTR-4.

## **GSTR-4 Table Summary**

**Table 4B & 4B** Inward Supplies (Registered)

- To add details of inward supplies received from a registered supplier (with or without reverse charge)

**Table 4C** Inward Supplies (Unregistered)

- To add details of inward supplies received from an unregistered supplier

**Table 4D** Import of Service

- To add details of import of service

**Table 5A,5B.** Amendment of Inward supplies (Registered)

- To add amendment details of inward supplies received from a registered supplier (with or without reverse charge)

**Table 5A** Amendment of Inward supplies (Unregistered)

- to add amendment details of inward supplies received from an unregistered supplier

**Table 5A** Amendment of Import of services

- To add amendment details of import of service

**Table 5B** Debit/Credit Notes (Registered)

- To add details of credit or debit notes issued/ received to/from the registered recipients

**Table 5B** . Debit/Credit Notes (Unregistered)

- To add details of credit or debit notes issued to the unregistered recipients

**Table 6** Tax on Outward Supplies

- To add details of tax on outward supplies made (Net of advance and goods returned)

**Table 5C** Amendment Debit/Credit Notes (Registered)

- To add amendment details of credit or debit notes issued/received to/from the registered recipients

**Table 5C** Amendment Debit/Credit Notes (Unregistered)

- To add amendment details of credit or debit notes issued to the unregistered recipients

**Table 7** Amendment of Tax on Outward Supplies

- To add amendment details of tax on outward supplies made (Net of advance and goods returned)

**Table 8A** Advance amount paid

- To add details of advance amount paid for reverse charge supplies in the tax

**Table 8B** Adjustment of Advances paid

- To add details of advance amount on which tax was paid in earlier period but invoice has been received in the current period

**Table 8A-II** Amendment of Tax Liability

- : To add details of amendment of advance amount paid for reverse charge supplies in the tax period

**Table 8B-ii** Amendment of Adjustment of advances

- : To add amendment details of advance amount on which tax was paid in earlier period but invoice has been received in the current period

# GSTR-4 Filing Process

1. Logon to your dashboard, click on Services > Returns > Annual Return > Select FY > Search > GSTR 4 > Prepare online.
2. A list of questions are displayed. You need to answer all the questions to show the relevant sections applicable to you.

The screenshot shows the 'GSTR-4' filing process dashboard. At the top, it displays the user's GSTIN (24EVYPP9172H1ZM), Legal Name (Ved Parkesh), Trade Name (Bir), and Due Date (31/03/2019). Below this, a message asks the user to answer questions to enable relevant sections. A list of 17 questions follows, each with 'Yes' and 'No' radio button options. A red box highlights the 'Yes' and 'No' options for all questions. A 'Help' box on the right explains that relevant tables will be visible based on answers. At the bottom, there are 'BACK' and 'NEXT' buttons.

**Indicates Mandatory Fields**

**Help**  
Based on your answers, relevant tables of GSTR-4 will be visible on the next page. You may go back to previous screen by clicking on Back button.

Questions and options:

- (i). Do you want to file Nil return? \*  Yes  NO
- (ii). Have you made inward supplies (other than reverse charge supplies) during the period (Table 4A): \*  Yes  NO
- (iii). Have you made inward supplies (attracting reverse charge) during the period (Table 4B): \*  Yes  NO
- (iv). Have you received any supplies from un-registered suppliers) during the period (Table 4C): \*  Yes  NO
- (v). Have you imported any service (Table 4D): \*  Yes  NO
- (vi). Do you intend to amend inward supplies reported in Table 4A (other than reverse charge) (Table 5): \*  Yes  NO
- (vii). Do you intend to amend inward supplies reported in Table 4B (reverse charge) (Table 5): \*  Yes  NO
- (viii). Do you intend to amend inward supplies reported in Table 4C (supplies received from un-regd. persons): (Table 5) \*  Yes  NO
- (ix). Do you intend to amend import of services reported in Table 4D (Table 5): \*  Yes  NO
- (x). Have you received any debit/credit note (Table 5B): \*  Yes  NO
- (xi). Do you intend to amend debit/credit note reported in Table 5B (Table 5C): \*  Yes  NO
- (xii). Have you made any outward supply during the Qtr (Table 6): \*  Yes  NO
- (xiii). Do you intend to amend outward supplies reported in Table 6 in earlier quarters (Table 7): \*  Yes  NO
- (xiv). Have you paid any advance amount for reverse charge inward supplies or made adjustment there to [Table 8A(1) / 8A(2)/8B(1)/8B(2)]: \*  Yes  NO
- (xv). Do you intend to amend advance amount received for reverse charge supplies [Table 8A(1) / 8A(2)/8B(1)/8B(2)]: \*  Yes  NO
- (xvi). Do you intend to claim refund from cash ledger (Table 12): \*  Yes  NO
- (xvii). Previous period(s) / return(s) liability, if any: Previous period (s) / return (s) liability would be system determined. \*  Yes  NO

Buttons:

3. Click the **NEXT** button. Based on your answers, relevant tables of GSTR-4 will only be visible here. You may go back to previous screen by clicking on **BACK** button.

## The GSTR-4 – Quarterly Return page is displayed.

Dashboard > Returns > GSTR-4 English

Quarterly Return for registered person opting for composition levy 2

GSTIN - 24EVYPP9172H1ZM FY - 2017-18	Legal Name - Ved Parkesh Return Period - Jan-Mar	Trade Name - Bir Status - Not Filed	Due Date - 31/03/2019
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**Important Message**

Steps to prepare your GSTR-4 return online :

1. Click on tables (Box) selected and fill in the required details.
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview' button to view summary of added details in PDF format; and
4. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

**GSTR-4 - Invoice Details** \*\* Important Notice: If the records are more than 500 in any of the GSTR-4 sections . Please check [here](#)

<div style="background-color: #0070C0; color: white; padding: 5px; text-align: center; font-weight: bold;"> <b>4A,4B. Inward Supplies (Registered)</b>                      No. of Invoices : 0                 </div> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 50%; border-bottom: 1px solid #ccc;">Total Invoice value ₹0.00</td> <td style="width: 50%; border-bottom: 1px solid #ccc;">Total Taxable Value ₹0.00</td> </tr> <tr> <td style="border-bottom: 1px solid #ccc;">Total Tax Liability ₹0.00</td> <td style="border-bottom: 1px solid #ccc;">Total Tax Amount ₹0.00</td> </tr> </table>	Total Invoice value ₹0.00	Total Taxable Value ₹0.00	Total Tax Liability ₹0.00	Total Tax Amount ₹0.00	<div style="background-color: #0070C0; color: white; padding: 5px; text-align: center; font-weight: bold;"> <b>4C. Inward supplies (Unregistered)</b>                      No. of Invoices : 0                 </div> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 50%; border-bottom: 1px solid #ccc;">Total Invoice value ₹0.00</td> <td style="width: 50%; border-bottom: 1px solid #ccc;">Total Taxable Value ₹0.00</td> </tr> <tr> <td style="border-bottom: 1px solid #ccc;">Total Tax Liability ₹0.00</td> <td></td> </tr> </table>	Total Invoice value ₹0.00	Total Taxable Value ₹0.00	Total Tax Liability ₹0.00		<div style="background-color: #0070C0; color: white; padding: 5px; text-align: center; font-weight: bold;"> <b>4D. Import of Service</b>                      No. of Invoices : 0                 </div> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 50%; border-bottom: 1px solid #ccc;">Total Invoice value ₹0.00</td> <td style="width: 50%; border-bottom: 1px solid #ccc;">Total Taxable Value ₹0.00</td> </tr> <tr> <td style="border-bottom: 1px solid #ccc;">Total Tax Liability ₹0.00</td> <td></td> </tr> </table>	Total Invoice value ₹0.00	Total Taxable Value ₹0.00	Total Tax Liability ₹0.00	
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<b>5C. Amendment Debit/Credit Notes (Registered)</b> <small>Number of Invoices</small> <b>No. of Invoices : 0</b>	<b>5C. Amendment Debit/Credit Notes (Unregistered)</b> <b>No. of Invoices : 0</b>	<b>7. Amendment of Tax on Outward Supplies</b> <b>No. of Invoices : 0</b>
Total Value ₹0.00	Total Taxable Value ₹0.00	Total Value ₹0.00
Total Tax Liability ₹0.00	Total Tax Liability ₹0.00	Total Tax Liability ₹0.00
<b>8A. Advance amount paid</b> <b>No. of Invoices : 0</b>	<b>8B. Adjustment of Advances paid</b> <b>No. of Invoices : 0</b>	<b>8A-II. Amendment of Tax Liability</b> <b>No. of Invoices : 0</b>
Gross Advance Paid ₹0.00	Gross Advance Adjusted ₹0.00	Gross Advance Paid ₹0.00
Total Tax Liability ₹0.00	Total Tax Liability ₹0.00	Total Tax Liability ₹0.00
<b>8B-II. Amendment of Adjustment of advances</b> <b>No. of Invoices : 0</b>	<b>10 &amp; 11 - Tax, Interest, Late fee payable and paid</b>	<b>13 - Debit entries in cash ledger for tax /interest payment</b>
Gross Advance Adjusted ₹0.00	Total Liability ₹0.00	Integrated Tax ₹-
Total Tax Liability ₹0.00	Paid through Cash ₹-	Central Tax ₹-
		State/UT Tax ₹-
		CESS ₹-
<b>Important Message</b>		
<b>Steps to file your GSTR-4 return :</b> <ol style="list-style-type: none"> <li>1. Click on "Proceed to File"; for computation of tax, interest and late fee, if any;</li> <li>2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 10 &amp; 11 box;</li> <li>3. Click on "Table 10 &amp; 11" to pay liabilities and file the return;</li> <li>4. Additional details can be added even after clicking on "Proceed to file" button, however you would be required to follow steps 1 to 3 again to file the statement;</li> <li>5. Click on 'Preview' button to view summary of filed details in PDF format.</li> </ol>		
	<input type="button" value="BACK"/>	<input type="button" value="PREVIEW"/>
		<input type="button" value="PROCEED TO FILE"/>

To File **Nil Return** [ can be filed only if there in no outward or inward supply & no tax liability, ]

Select **Yes** for option (i).

Dashboard > Returns > GSTR-4 English

GSTIN - 24EVYPP9172H1ZM      Legal Name - Ved Parkesh      Trade Name - Bir  
 FY - 2017-18      Return Period - Jan-Mar      Status - Not Filed      Due Date - 31/03/2019

Please answer the following questions to enable us to show relevant sections

\* Indicates Mandatory Fields

(i). Do you want to file Nil return? * <i>Note: Nil return can be filed by you if you have not made any outward supply (commonly known as sale) AND have NOT received (commonly known as purchase) any goods/services AND do not have any liability.</i>	<input checked="" type="radio"/> Yes <input type="radio"/> NO
(ii). Have you made inward supplies (other than reverse charge supplies) during the period (Table 4A): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(iii). Have you made inward supplies (attracting reverse charge) during the period (Table 4B): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(iv). Have you received any supplies from un-registered suppliers) during the period (Table 4C): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(v). Have you imported any service (Table 4D): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(vi). Do you intend to amend inward supplies reported in Table 4A (other than reverse charge) (Table 5): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(vii). Do you intend to amend inward supplies reported in Table 4B (reverse charge) (Table 5): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(viii). Do you intend to amend inward supplies reported in Table 4C (supplies received from un-regd. persons): (Table 5) *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(ix). Do you intend to amend import of services reported in Table 4D (Table 5): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(x). Have you received any debit/credit note (Table 5B): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(xi). Do you intend to amend debit/credit note reported in Table 5B (Table 5C): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(xii). Have you made any outward supply during the Qtr (Table 6): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(xiii). Do you intend to amend outward supplies reported in Table 6 in earlier quarters (Table 7): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(xiv). Have you paid any advance amount for reverse charge inward supplies or made adjustment there to [Table 8A(1) / 8A(2)/8B(1)/8B(2)]: *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(xv). Do you intend to amend advance amount received for reverse charge supplies [Table 8A(1) / 8A(2)/8B(1)/8B(2)]: *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(xvi). Do you intend to claim refund from cash ledger (Table 12): *	<input type="radio"/> Yes <input checked="" type="radio"/> NO
(xvii). Previous period(s) / return(s) liability, if any: Previous period (s) / return (s) liability would be system determined. *	<input type="radio"/> Yes <input type="radio"/> NO

**Help**

Based on your answers, relevant tables of GSTR-4 will be visible on the next page. You may go back to previous screen by clicking on Back button.

  

Submit & Verify Return via OTP or DSC.

**NOTE: After Filing GSTR-4 it cannot be Revised.**

## Late Fess & Penalty

A late fee of Rs. 200 per day is levied if the GSTR-4 is not filed within the due date.

The maximum late fee that can be charged cannot exceed Rs. 5,000.