

# **FAQs > Filing Form GSTR-4 (Annual Return) (for FY 2019-20 Onwards)**

## **1. What is Form GSTR-4 (Annual Return)?**

Form GSTR-4 (Annual Return) is a yearly return to be filed once, for each financial year, by taxpayers who have opted for composition scheme, for any period during the said financial year. The taxpayers are required to furnish details regarding summary of outward supplies, Inward supplies, tax payable thereon etc. Such taxpayers are also required to report summary of import of services and supplies attracting reverse charge etc.

## **2. Who needs to file Form GSTR-4 (Annual Return)?**

All registered taxpayers who have opted for composition scheme under GST, for any period during the financial year, need to file Form GSTR-4 (Annual Return). This will include a taxpayer -

- who have opted for composition scheme since registration and have never opted out subsequently; and
- who have opted in for composition scheme before starting of the financial year; and
- who have opted in for composition but subsequently opted out any time during the year.

## **3. Who doesn't need to file Form GSTR-4 (Annual Return)?**

Following persons are not required to file Form GSTR-4 (Annual Return):

- Regular taxpayer who have not opted in composition scheme for any period during the financial year
- Non-resident taxable persons
- OIDAR
- Input service distributor
- Casual Taxable Person
- Persons required to Deduct Tax at Source u/s 51
- Persons required to Collect Tax at Source u/s 52
- UIN holder

## **4. Is it mandatory to file Form GSTR-4 (Annual Return)?**

Yes, it's mandatory for all composition taxpayers to file Form GSTR-4 (Annual Return).

## **5. By when do I need to file Form GSTR-4 (Annual Return)?**

Form GSTR-4 (Annual Return) is to be filed on yearly basis. The due date for filing Form GSTR-4 (Annual Return) is 30th of the month succeeding the financial year or as extended by Government from time to time.

## **6. I got my registration cancelled in the financial year. Am I required to file**

## **Form GSTR-4 (Annual Return)?**

The Form GSTR-4 (Annual Return) is required to be filed, if you were a composition taxpayer during any part of the financial year and if you have got your registration cancelled during the said financial year.

## **Opt in and Opt out of composition & Form GSTR-4 (Annual Return)**

### **7. I opted out of composition scheme in the financial year. Do I need to file Form GSTR-4 (Annual Return)?**

Yes, you need to file Form GSTR-4 (Annual Return) even if you have opted out from the composition scheme, for the period during which you remained under the composition scheme.

## **Pre-conditions of Filing Form GSTR-4 (Annual Return)**

### **8. What are the pre-conditions for filing Form GSTR-4 (Annual Return)?**

Pre-conditions for filing of Form GSTR-4 (Annual Return) are:

- Taxpayer must have been registered in the relevant financial year and opted for composition scheme for even a day during the financial year.
- Taxpayer must have filed all applicable returns i.e. Form CMP-08 quarterly forms of the relevant financial year (Y) before filing the Form GSTR-4 (Annual Return).

### **9. I have not filed all my applicable return(s)/ statement(s) during the financial year. Still, can I file Annual return without filing of those applicable return(s)/ statement(s)?**

No. You cannot file Annual return in Form GSTR-4 without filing Form CMP-08, for the applicable period/periods, during the relevant financial year.

## **Filing Nil Form GSTR-4 (Annual Return)**

### **10. Can I file nil Form GSTR-4 (Annual Return)?**

Nil Form GSTR-4 (Annual Return) can be filed for the Financial year, if you have: -

- NOT made any outward supply
- NOT received any goods/services
- Have NO other liability to report
- Have filed all Form CMP-08 as Nil

- There is no late fee to be paid for Form GSTR-4

## Filing Form GSTR-4 (Annual Return)

### 11. From where can I file Form GSTR-4 (Annual Return)?

Form GSTR-4 (Annual Return) can be accessed on the GST Portal, post login in the Returns Dashboard by the composition taxpayer.

The path is **Services > Returns > Annual Return** to file Form GSTR-4 (Annual Return).

### 12. Can the date of filing of Form GSTR-4 (Annual Return) be extended?

Yes, date of filing of Form GSTR-4 (Annual) can be extended by Government through notification.

## Entering Details in Tables of Form GSTR-4 (Annual Return)

### 13. Form GSTR-4 (Annual Return) comprises of which tables?

Form GSTR-4 (Annual Return) comprises of following tables:

- 4A. Inward supplies from registered supplier (other than reverse charge): To add details of inward supplies received from a registered supplier (other than reverse charge)
- 4B. Inward supplies from registered supplier (reverse charge): To add details of inward supplies received from a registered supplier (reverse charge)
- 4C. Inward supplies from unregistered supplier: To add details of inward supplies received from an unregistered supplier
- 4D. Import of Service: To add details of import of service
- 5. Summary of CMP-08: To view auto-drafted details provided in filed Form CMP-08 for the financial year
- 6. Tax rate wise inward and outward supplies: To enter tax rate wise details of outward supplies/ inward supplies attracting reverse charge during the financial year
- 7. TDS/TCS credit received: To view details related to TDS/TCS credit received

**Note:** The entries in table 4 (4A, 4B, 4C & 4D) will be net of credit/debit notes and advances.

### 14. What details are entered in Table 3(a)?

The taxpayer need to enter previous year's Aggregate turnover.

**Note:** Taxpayer can enter 'zero' also.

### 15. Which tables in Form GSTR-4 (Annual Return) has auto-populated data from filed Form CMP-08?

Table 5. Summary of self-assessed liability in Form GSTR-4 (Annual Return) has auto-populated data from filed Form CMP-08 which are non-editable.

## **16. Is the amount in tax fields auto-populated based on the values entered in Taxable Value fields?**

The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. The CESS field is not auto populated and has to be entered by the taxpayer.

## **17. How values are populated in Table 7 'Amount of TDS and TCS credit received'?**

Amount of TDS and TCS are auto-drafted based on the filed form of TDS and TCS received. The values in Table 7, TDS and TCS credit received will be populated based on the amount which is accepted to Electronic cash ledger during that financial year.

## **18. How to add Outward supplies details in table 6 -Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)?**

The details of Outward supplies need to be entered manually by the taxpayer, the system will not auto-draft these details.

However, the details of inward supplies (from table 4B, 4C and 4D for each tax rate wise) will be auto-drafted only after the taxpayer has clicked on 'Proceed to file' button. Before that the balance will be displayed as 'zero'.

# **Form GSTR-4 (Annual Return) & Consolidating Summary**

## **19. Can I download summary of Form GSTR-4 (Annual Return)?**

Yes, you can download summary of Form GSTR-4 (Annual Return) in PDF format and Excel format.

Navigate to **Services > Returns > Annual Return > Form GSTR-4 (PREPARE ONLINE) > DOWNLOAD GSTR-4 SUMMARY (PDF)/ DOWNLOAD GSTR-4 (EXCEL)** button option.

# **Filing & Paying Late Fee**

## **20. Is there any late fee in case of delayed filing of Form GSTR-4 (Annual Return)?**

Yes, there is a late fee for filing of Form GSTR-4 (Annual Return) beyond the due date.

## 21. Can I file Form GSTR-4 (Annual Return) return without paying late fee (if applicable)?

No. You can't file Form GSTR-4 (Annual Return) without payment of late fee for Form GSTR-4 (Annual Return), if same is filed after the specified date.

## 22. How can I discharge my tax, interest and late fee liabilities?

Tax and late fee are auto drafted in Table 8 and Interest is user input. Both will display in Table 8 and liabilities can be discharged through Electronic Cash Ledger only.

## 23. How can I offset my liabilities?

The net liabilities arises, by deducting the amount paid in CMP-08 from the details provided in table 4B, 4C, 4D and table 6. Outward supplies.

You can offset the liabilities by clicking the Table 8. **Tax, Interest, Late fee payable and paid.**

- If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then a part payment of liability can be made from available balance of the Electronic Cash Ledger. You may directly create challan for payment of remaining part of liability, by clicking on the **CREATE CHALLAN** button.
- If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for offsetting liability.

**Note:** You can also offset, if any excess liability paid through CMP-08 and available Negative liability statement.

## 24. I am getting a warning message that records are under processing or processed with error while filing Form GSTR-4 (Annual Return). What do I do?

In case, records (or data as submitted while filing Form GSTR-4 Annual Return) are processed with error or are under processing at the back end, a warning message is displayed. If records are still under processing, wait for processing to be completed at the back end. For records which are processed with error, go back to Form GSTR-4 (Annual Return) and take action on those records.

# Additional Liability & it's Payment

## 25. What do I need to do if available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities?

Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.

## 26. When "FILE GSTR-4" button gets enabled?

File button gets enabled only if you have-

- No 'Additional cash (which) is required' to pay for late fees, if any.
- Clicked on declaration check box and have selected authorized signatory details from the drop-down list.

## **Previewing & Signing Form GSTR-4 (Annual Return)**

### **27. Is there any Offline Tool for filing Form GSTR-4 (Annual Return)?**

Yes, offline tool is available for Form GSTR-4 (Annual Return). However, filing can take place only online on the GST Portal at present.

Using Offline Utility, you will be able to open the system-computed Form GSTR-4 (Annual Return) based on filed Form CMP-08 and prepare the details of Table 4A, 4B, 4C 4D and Outward supplies of Table 6 of Form GSTR-4 (Annual Return). Once you have uploaded the prepared details on the GST Portal, you must file return on the portal with your Login credentials.

**Note:** Table 5 and Table 7 will be grayed out, you will not able to edit/ make any changes.

### **28. What are the modes of signing Form GSTR-4 (Annual Return)?**

You can file Form GSTR-4 (Annual Return) using DSC or EVC.

#### **(a) Digital Signature Certificate (DSC)**

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorised DSC-issuing Certifying

Authorities: [http://www.cca.gov.in/cca/?q=licensed\\_ca.html](http://www.cca.gov.in/cca/?q=licensed_ca.html)

#### **(b) Electronic Verification Code (EVC)**

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

### **29. Can I preview Form GSTR-4 (Annual Return) before filing?**

Yes, you can preview Form GSTR-4 (Annual Return) in PDF and Excel format by clicking on 'DOWNLOAD GSTR-4 (PDF)' and 'DOWNLOAD GSTR-4 (EXCEL)' button before filing Form GSTR-4 (Annual Return) on the GST Portal.

## **Post Filing of Form GSTR-4 (Annual Return)**

### **30. Can I revise Form GSTR-4 (Annual Return) after filing?**

No, you cannot revise Form GSTR-4 (Annual Return) after filing.

### **31. What happens after Form GSTR-4 (Annual Return) is filed?**

After Form GSTR-4 (Annual Return) is filed:

1. ARN will be generated on successful filing of the Form.
2. An SMS and email will be sent to the mobile number of the authorized signatory on the successful filing of Form GSTR-4 (Annual Return).
3. Electronic Cash Ledger and Electronic Liability Register Part-I will get updated.

### **32. From where can I view and download filed Form GSTR-4 (Annual Return)?**

To view and download filed Form GSTR-4 (Annual Return) login to the GST Portal and navigate to **Services > Returns > View/Download Filed Returns**.