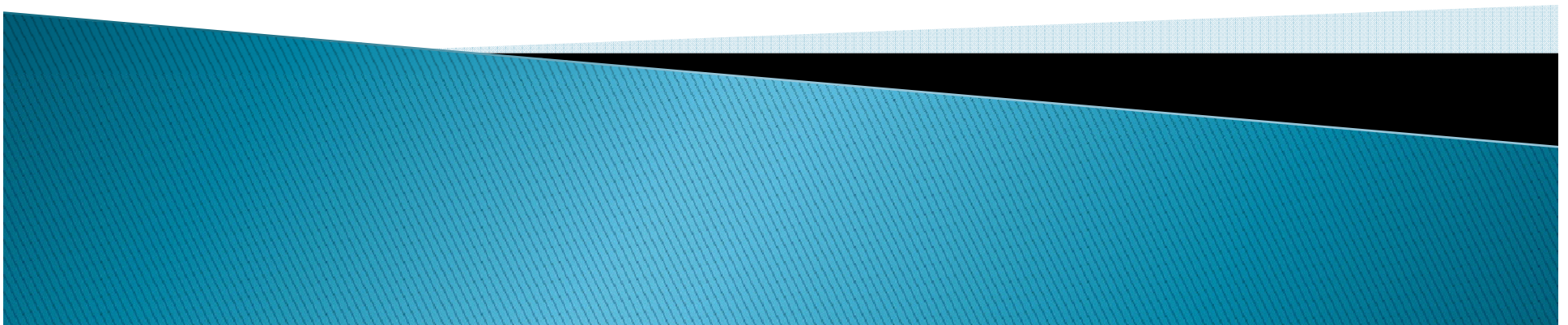


GST Return Filing

Workflow | Challenges | Strategy

—

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How many Returns
in a Month ?

GSTR 1

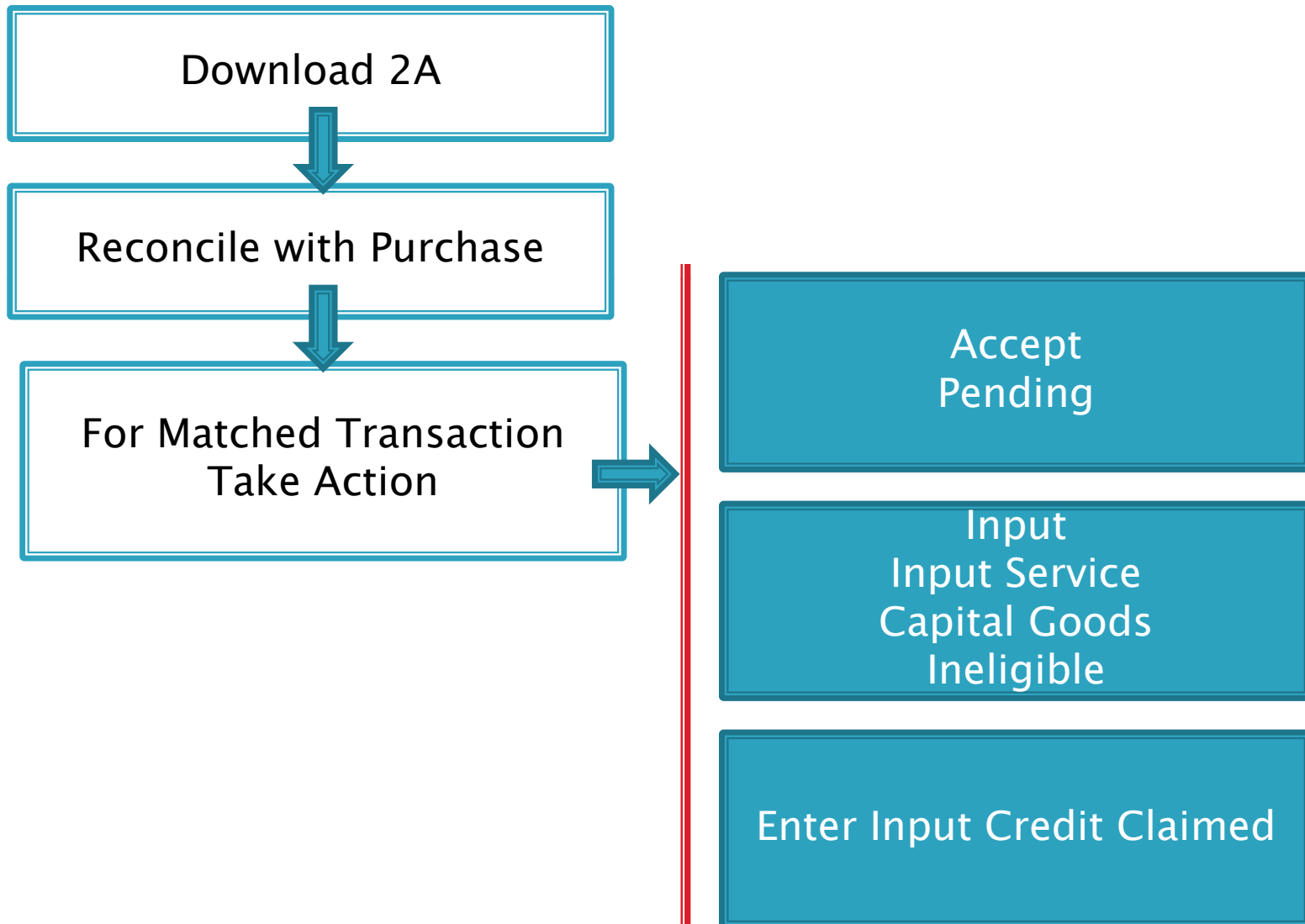
Invoice Wise Details

T.No	Description
4	B2B
5	B2C Large
6	Exports
9	Amendments 4-5-6

Consolidated Summary

T.No	Description
7	B2C
8	Exempt
10	Amendment 7
11	Advances
12	HSN Summary

GSTR 2A



GSTR 2A– Un Matched Invoices

Present in GSTR2A but missing in Purchase



- Reject if Invoice does not belong to you
- Add in Accounts if you missed it

Values not matching



- Modify GSTR2 if your Values are correct
- Modify Accounts if Suppliers Value are Correct

Present in Purchase but missing in GSTR-2A



- Add in GSTR2 and claim Provisional Credit
- If wrong, delete from Accounts

GSTR 2

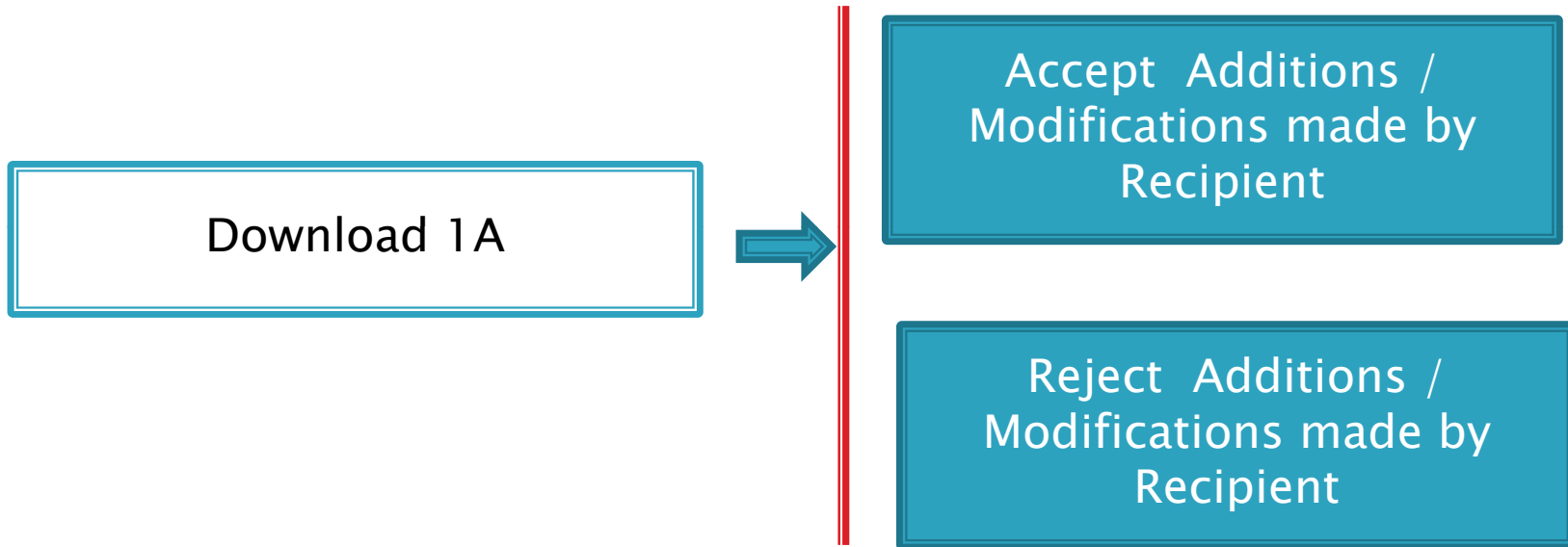
Auto Populated

T.No	Description
3	B2B
4A	B2B Reverse
6	Amendments
8	ISD Credit
9	TDS / TCS Credit

Details to be Entered

T.No	Description
4B	B2B RCM
4C	Import Services
5	Import SEZ
7	Composition and Exempt
10	Advances
11	ITC Reversal /Reclaim
12	Output Tax Adj
13	HSN Summary

GSTR 1A



GSTR 3

Auto Populated

T.No	Description
3	Turnover
4	Inter-State Supplies
5	Inward Supplies RCM
6	ITC
7	ITC Adj
8	Total Tax Liability
9	TDS/TCS
10	Interest
11	Late Fee

Action to be Taken


T.No	Description
12	Tax Payable /Paid
13	Interest, Late Fee Payable and Paid
14	Refund claim
15	Debit Cash Ledger/ Credit Ledger

Is Return filing
different this time ?

How it is different this time ?

1. Solution based on GSTN APIs
2. You need not visit Govt Portal for filing. All filings can be done from within ASP Portal
3. All your past data reside on Govt Portal. So you can shift ASP anytime
4. Any interaction with GSTN will require OTP
5. OTP will come to GST Practitioner, if authorised by Tax Payer

Open APIs

 Goods and Services Tax Feedback

[Home](#) [Taxpayer API Overview](#) [Taxpayer API](#) [Releases Notes](#) [How To Start](#)

GST Developer Portal

Welcome to GST Developer Portal. This portal is intended for developer community. Specifications related to GST APIs will be available through this portal. This portal will also host sample code, public keys and sandbox information and will be a one stop shop for developer's, who wanted to build innovative application for Tax payers.

Please post your queries and issues related to APIs, on "[Feedback Form](#)"

Before you begin exploring the APIs we recommend that you are intimately familiar with GST related business processes and associated rules/forms. Here are a few useful links to get you started:

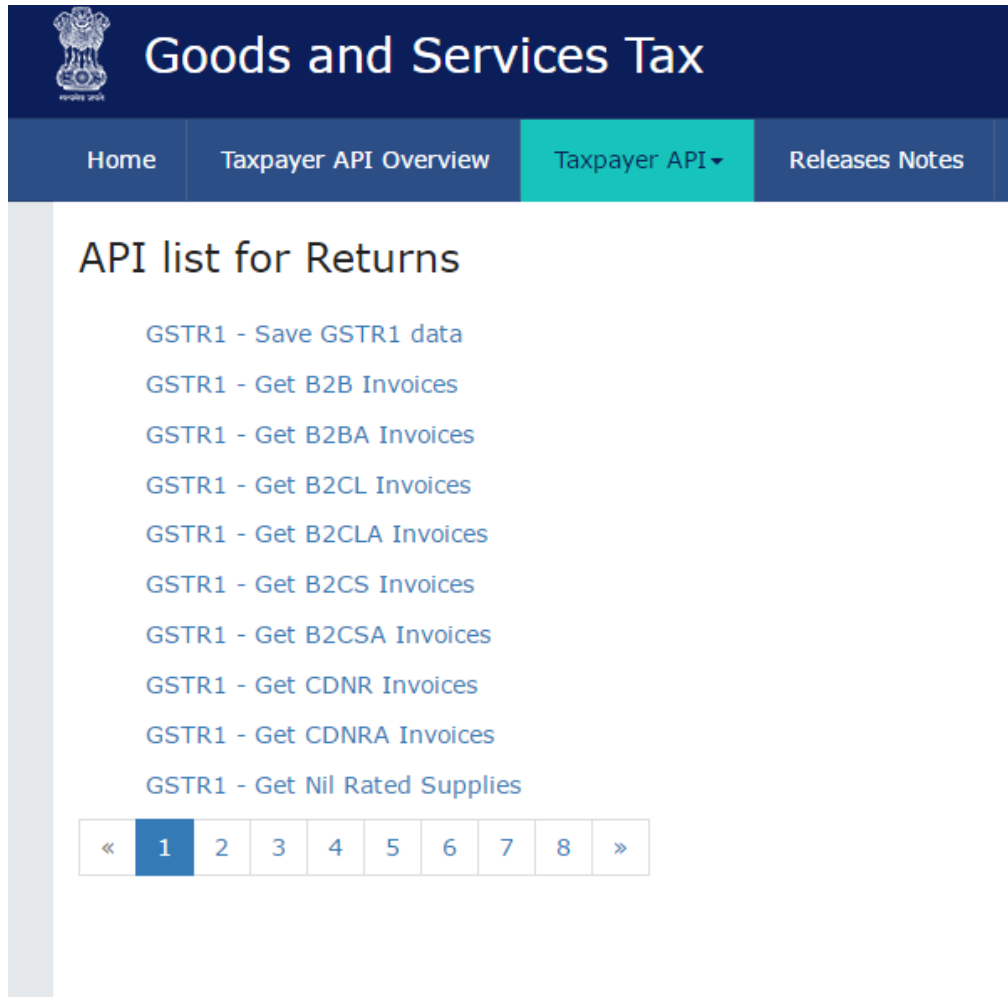
1. Overview of [GST Business Processes](#)
2. Overview of [Draft Rules and Formats](#)

• **IMPORTANT NOTICE:** These are initial versions of APIs and are subject to change as GST system is still evolving and still in implementation phase. Developer community will be informed about such changes through announcements on this portal and through GSP Discussion Group.


© 2016-17 GST Developer Portal Site Last Updated on 25-01-2017 Developed by GSTN

This website is best experienced on the following version (or higher) of Chrome 49, Firefox 45, Safari 5 and Internet Explorer 10 browsers

Open APIs



The screenshot displays the 'Goods and Services Tax' portal. At the top left is the Indian government emblem. The main header is 'Goods and Services Tax'. Below it is a navigation bar with four items: 'Home', 'Taxpayer API Overview', 'Taxpayer API' (highlighted in teal), and 'Releases Notes'. The main content area is titled 'API list for Returns' and contains a list of ten API endpoints, all starting with 'GSTR1 -'. At the bottom of the list is a pagination control with a left arrow, a box containing the number '1' (highlighted), and boxes containing numbers '2' through '8', followed by a right arrow.

 Goods and Services Tax

Home Taxpayer API Overview Taxpayer API Releases Notes

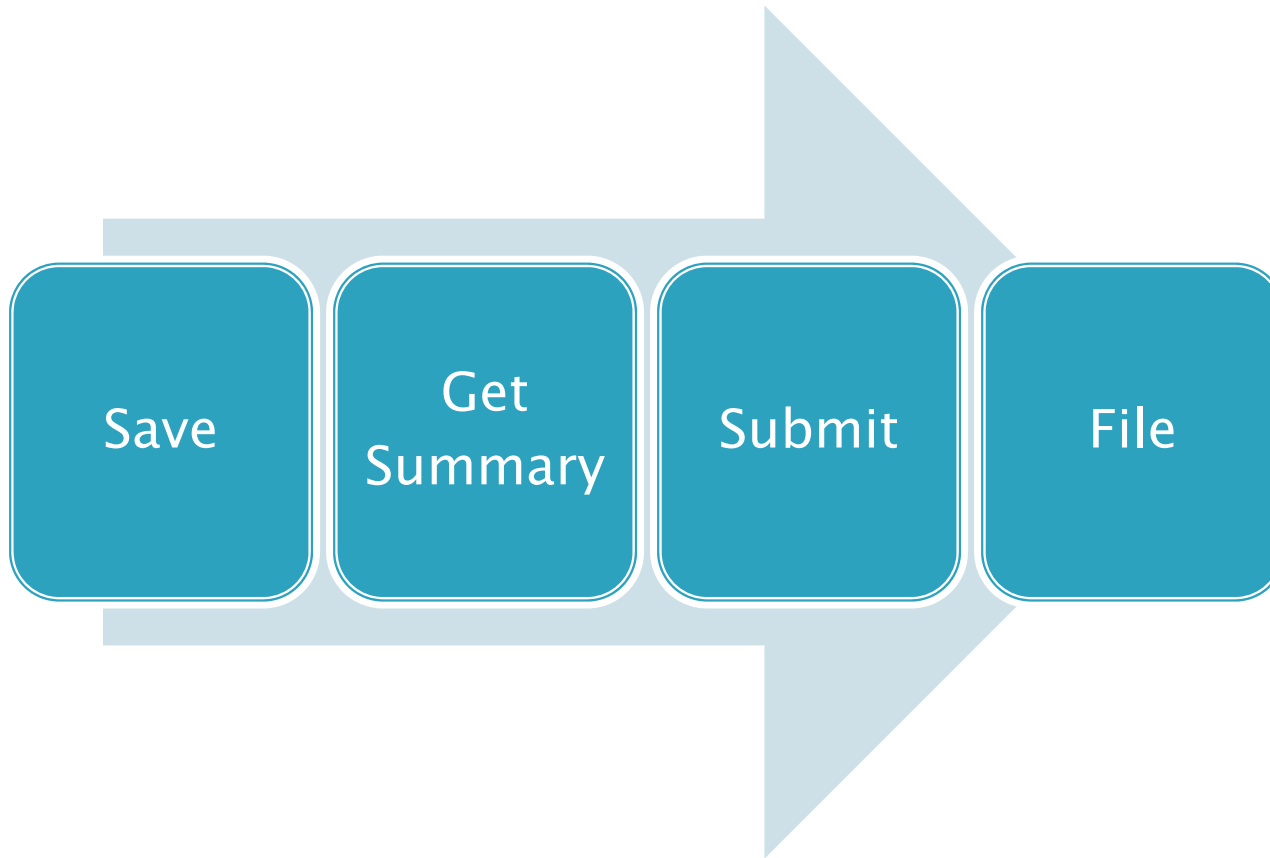
API list for Returns

- GSTR1 - Save GSTR1 data
- GSTR1 - Get B2B Invoices
- GSTR1 - Get B2BA Invoices
- GSTR1 - Get B2CL Invoices
- GSTR1 - Get B2CLA Invoices
- GSTR1 - Get B2CS Invoices
- GSTR1 - Get B2CSA Invoices
- GSTR1 - Get CDNR Invoices
- GSTR1 - Get CDNRA Invoices
- GSTR1 - Get Nil Rated Supplies

« 1 2 3 4 5 6 7 8 »

How data moves to GSTN ?

Four stages till Filing



Return Filing Workflow

Return Filing : GSTR1

By 10th | Blocked from 11-15

	GSTR1 Tasks	GSTP	TaxPayer
1	Get GSTR-1 Data		
2	Run Validations		
3	Communicate Errors and get Rectified Data ... GoTo 1		
4	Match GSTN data summary with Accounts Data Summary		
5	Get GSTN GSTR-1 Summary signed off by client		
6	File Return		

Return Filing GSTR 2A

11-15

	GSTR2A Tasks	GSTP	TaxPayer
1	Download 2A		
2	Get inward Supplies Data		
3	Run Reconciliation		
4	Share Reco Report with Client for Actions		
5	Client to Update Accounts and convey actions		
6	File Return		

Return Filing GSTR2

11-15

	GSTR2 Tasks	GSTP	TaxPayer
1	Update GSTR-2A with Actions based on Reco		
2	GET file for other Purchases : Import etc		
3	Create GSTR-2		
4	Validate GSTR-2 with GSTN .		
5	If any errors then get them fixed.		
6	Get GSTN GSTR-2 Summary signed off client		
7	File GSTR-2		

GSTR2 : Impact on ITC

	B2B	D/C Note	B2BA	ITC
Accept	Green	Green	Green	Green
Reject	Green	Green	Green	White
Modify	Green	White	White	Green
Pending	Green	White	White	White
Add	Green	White	White	Green

Return Filing : GSTR1A

16-17

GSTR 1A	GSTP	TaxPayer
Download GSTR-1A		
Communicate to client and get Action to be taken		
Update 1A based on actions		

Return Filing : GSTR3

GSTR 3	GSTP	TaxPayer
Generate GSTR-3		
Share Challan details with client for Payment		
File GSTR-3		

Return Filing : MIS

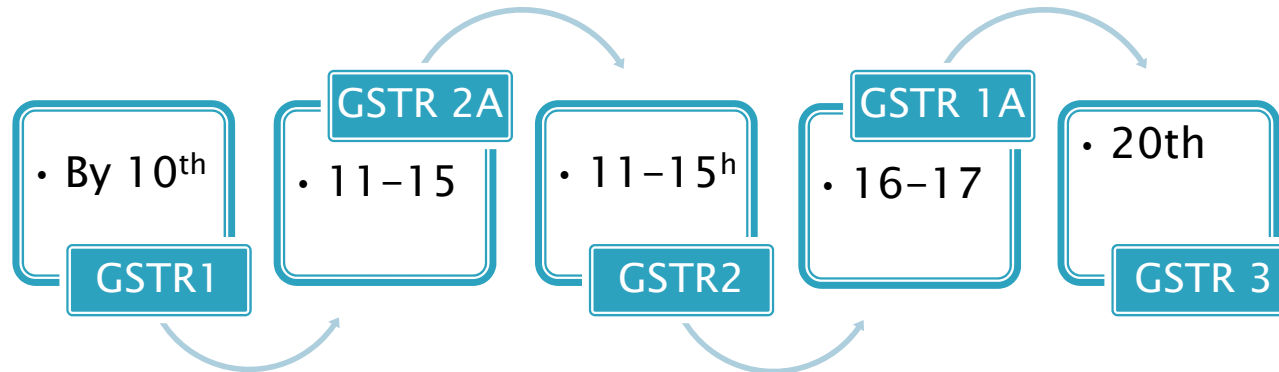
GSTR MIS Reports	GSTP	TaxPayer
Download GST-MIS-1,2		
Communicate Reports to Client for Action		

Report	To
MIS-1	Recipient
MIS-2	Supplier

Happy and UnHappy Scenario

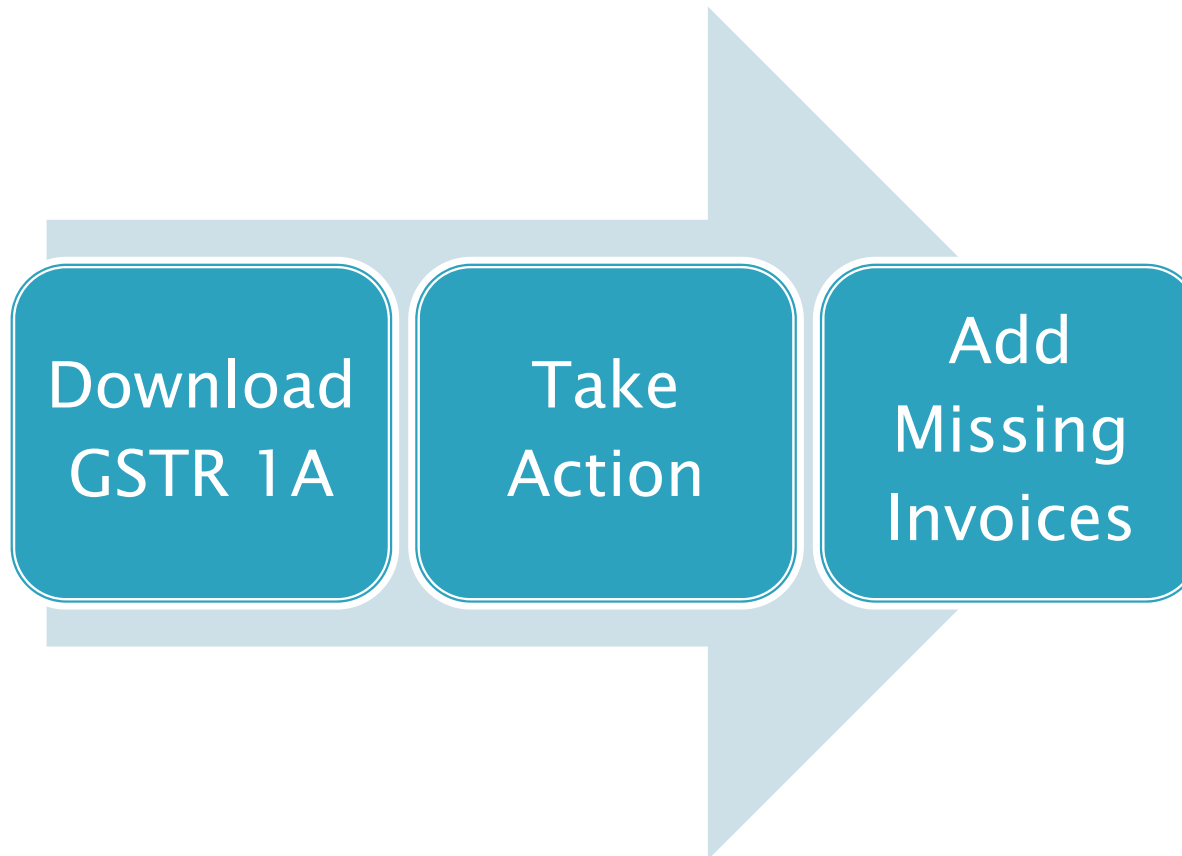
Return Filing : Happy Scenario

Both Supplier and Recipients are filing in time



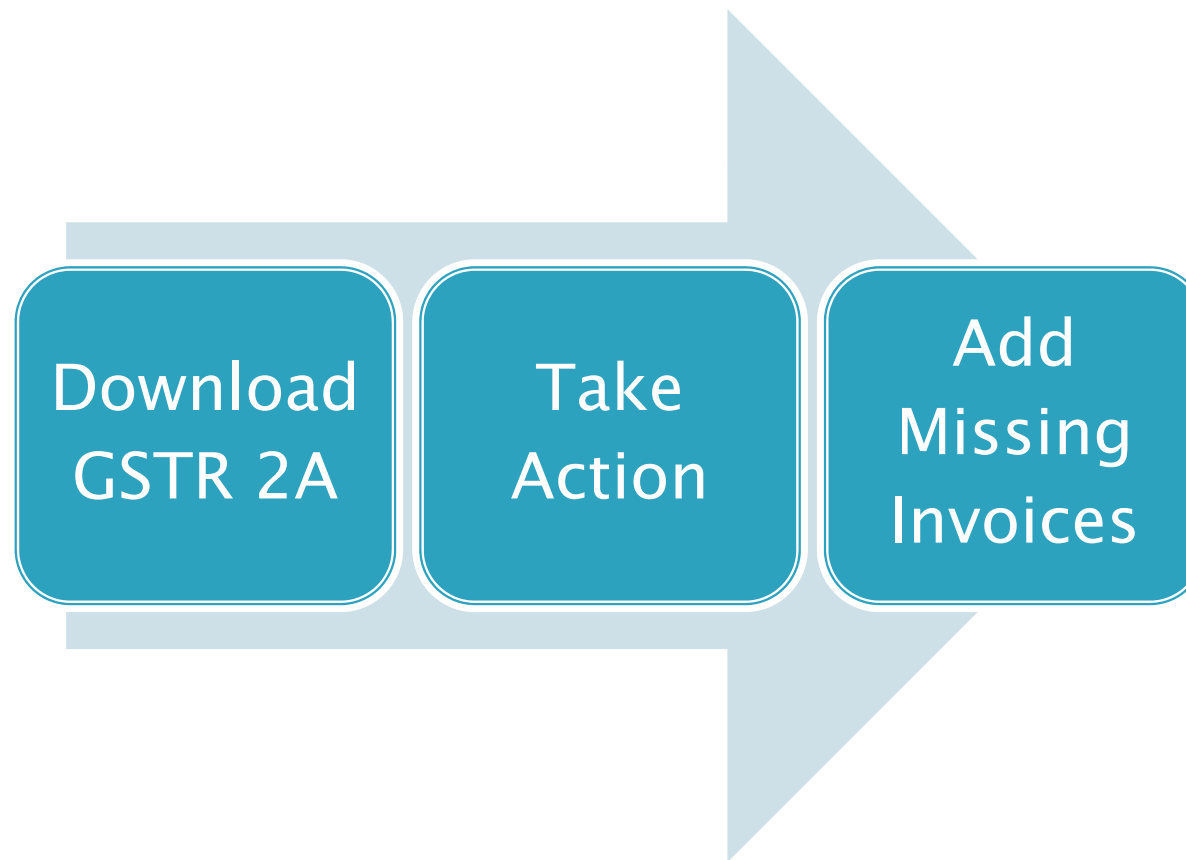
Non Happy Scenario

Supplier is filing GSTR1 AFTER all counter parties have filed GSTR2



Non Happy Scenario

Recipient is filing GSTR2 but suppliers have NOT filed GSTR1



Challenges and Strategy

Compliance Challenges

- ▶ Getting data in various formats
- ▶ Multiple exchange of data with Clients
- ▶ Only 10 days for compliance
- ▶ Tracking Provisional ITC, Reversal of ITC

Amendments Challenges

- ▶ No Revised Returns
- ▶ When Amendments are possible ?
- ▶ When D/C Notes can be Issued ?
- ▶ Who can issue D/C Notes ?

Strategy

- ▶ Web-Based v/s Desktop Based Solution
- ▶ Get data in parts v/s Full
- ▶ Data approval by client
- ▶ Maintaining Audit Trails
- ▶ Securing Source Data
- ▶ Use Sandbox to familiarise

Compliance Solutions



- Free
- Offline and Online
- Data Entry Mode
- Excel Upload Mode



- Paid
- Several Options
- GSP Charges



Revised Filing Dates

Date Extension

July 2017	Earlier	Now	Additional Days
GSTR-1	10th August	5th September	25
GSTR-2	15th August	10th September	25
GSTR-3	20th August	NA	
GSTR-3B	NA	20th August	

Aug 2017	Earlier	Now	Additional Days
GSTR-1	10th September	20th September	10
GSTR-2	15th September	25th September	10
GSTR-3	20th September	NA	
GSTR-3B	NA	20th September	

Way Forward

Way forward

- ▶ Decide on a good compliance software
 - Ease of Use
 - Work Flow
 - Audit Trail
 - User Management
 - Dash Board
 - Powerful Reconciliation
- ▶ Set up Processes for timely compliance
- ▶ Train all stakeholders

Thanks

For any questions and feedback

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