

FAQs > Filing Form GST CMP-08

General

1. What is Form GST CMP-08?

Form GST CMP-08 is used to declare the details or summary of self-assessed tax which is payable for a given quarter by taxpayers who are registered as composition taxable person or taxpayer who have opted for composition levy.

2. Who needs to file Form GST CMP-08?

Taxpayers who either have registered as composition taxable person through Form GST REG-01 or taxpayers who have opted for composition levy through Form GST CMP-02, need to file Form GST CMP-08.

3. By when do I need to file Form GST CMP-08?

Form GST CMP-08 is to be filed on quarterly basis. The due date for filing Form GST CMP-08 is 18th of the month succeeding the quarter or as extended by Government through notification.

Pre-conditions of Filing Form GST CMP-08

4. What are the pre-conditions for filing Form GST CMP-08?

Pre-conditions for filing of Form GST CMP-08 are:

1. Taxpayer must be registered as Composition Taxpayer or have opted for Composition scheme and should have an active GSTIN.
2. Taxpayer must have valid User ID and password.
3. Taxpayer must also have valid & non-expired/non-revoked digital signature (DSC), in case of taxpayer who wish to file it by digital signature.
4. Taxpayer must have filed all the applicable GST CMP-08 for the previous quarter(s).

Filing Nil Form GST CMP-08

5. Can I file nil Form GST CMP-08?

Yes, you can file nil Form GST CMP-08 if you have no liability to discharge.

Filing Form GST CMP-08

6. From where can I file Form GST CMP-08?

Form GST CMP-08 can be accessed on the GST Portal, post login in the Returns Dashboard by the composition taxpayer.

The path is **Services > Returns > Returns Dashboard**.

7. Is it mandatory to file Form GST CMP-08?

Filing of Form GST CMP-08 for applicable quarter is mandatory, even in cases, where there is no self-assessed liabilities.

8. Is there any Offline Tool for preparing Form GST CMP-08?

No, there is no offline tool for preparing Form GST CMP-08.

9. Is there any late fee in case of delayed filing of Form GST CMP-08?

No, there is no late fee for delayed filing of Form GST CMP-08.

10. Can I discharge my CMP-08 liabilities through Input Tax Credit (ITC)?

No, CMP-08 liabilities can be paid only through cash and not through ITC (as Composition taxpayer cannot claim ITC).

11. Do I need to file Form GST CMP-08 for all quarters?

GST CMP-08 is to be filed by composition taxpayer for all applicable quarters effective from 2019-20 i.e. 1st period would be Apr 2019-Jun 2019.

12. What should I do if my cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities?

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 payment of this amount directly by clicking on the '**CREATE CHALLAN**' button.

13. What is Negative Liability Adjustment?

Negative Liability Adjustment means that any negative entry done in the present quarter will be carried forward to the next quarter. This adjustment will be reflected in '**Adjustment of negative liability of previous tax period**' column of **Table 4** of the next quarter GST CMP-08 filing.

For e.g. for filing GST CMP-08 for quarter Apr-Jun 2019, negative values from last quarter Jan-Mar 2019 of GSTR-4 will be adjusted and shown in this column.

Previewing & Signing Form GST CMP-08

14. Can I preview Form GST CMP-08 before filing?

Yes, you can view/download the preview of Form GST CMP-08 by clicking on 'Preview Draft GST CMP-08' before filing on the GST Portal.

15. What are the modes of signing Form GST CMP-08?

You can file Form GST CMP-08 using DSC or EVC.

- 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

- 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.

Post Filing of Form GST CMP-08

16. What happens after Form GST CMP-08 is filed?

After Form GST CMP-08 is filed:

1. ARN will be generated on successful filing of the Form.
2. Status of GST CMP-08 will be changed to 'Filed' from 'Not filed'.
3. An SMS and email will be sent to the mobile number of the authorized signatory on the successful filing of Form GST CMP-08.
4. Electronic Cash Ledger and Electronic Liability Register Part-I will get updated after filing of Form GST CMP-08.
5. Negative liability adjustment table will be updated, if required.

17. I have filed Form GST CMP-08. Can I revise it now?

Form GST CMP-08 once filed, cannot be revised.