

# FAQs > Form GSTR-10

## 1. What is Form GSTR-10?

A taxable person whose GST registration is cancelled or surrendered has to file a return in Form GSTR-10 called as Final Return. This is statement of stocks held by such taxpayer on day immediately preceding the date from which cancellation is made effective. This return should be filed within three months of the date of cancellation or date of order of cancellation, whichever is later.

This return is intended to provide details of ITC involved in closing stock (including inputs and capital goods) to be reversed/ paid by the taxpayer.

## 2. Who needs to file Form GSTR-10?

Form GSTR-10 is required to be filed by every taxpayer except:

- (i) Input Service Distributor
- (ii) Non-resident taxable persons
- (iii) Persons required to deduct tax at source (TDS) under section 51
- (iv) Persons paying tax under section 10 (Composition Taxpayer)
- (v) Persons required to collect tax at source (TCS) under section 52

## 3. What is the difference between Final Return and Annual Return?

Annual return has to be filed by every registered person under GST. Annual return is to be filed once a year in Form GSTR-9.

Final return is required to be filed by the persons whose registration has been cancelled or surrendered in Form GSTR-10.

## 4. Is it mandatory to file Form GSTR-10?

Yes, it is mandatory to file Form GSTR-10 in cases when GST registration is cancelled or surrendered.

## 5. Can I file nil return in Form GSTR-10?

Yes, you can file nil return in Form GSTR-10, if facts are so.

## 6. By when do I need to file the Form GSTR-10?

In case of cancellation, Final Return in Form GSTR-10 is required to be filed within 3 months from the date of effective date of cancellation or date of cancellation order, whichever is later.

## 7. From where can I as a taxpayer file Form GSTR-10?

Form GSTR-10 can be accessed on the GST Portal, post login by the taxpayer from below mentioned path. The path is **Services > Returns > Final Return**.

## 8. Is there any Offline Tool for filing Form GSTR-10?

Yes. Return in Form GSTR-10 can be filed through offline mode as well.

## 9. What are the pre-conditions for filing Form GSTR-10?

Pre-conditions for filing of Form GSTR-10 are:

1. Taxpayer should have valid User ID and password.
2. Taxpayer should have applied for cancellation of registration and order has been issued for cancellation of registration or in case of suo-moto cancellation by tax authorities, an order has been issued for cancellation of registration.

## 10. I have applied for cancellation of registration. Can I still login to GST Portal to file Form GSTR-10?

Yes. Your log in will remain active for the remaining activities required to be fulfilled after cancellation.

## 11. Can I file Form GSTR-10 after discharging partial liability?

You cannot file Form GSTR-10 without discharging full liabilities as declared in this Return.

## 12. I have filed Form GSTR-10. Can I revise it now?

Final Return/ Form GSTR-10 cannot be revised once filed.

## 13. What are the modes of signing Form GSTR-10?

You can file Form GSTR-10 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](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.

## 14. Can I preview Form GSTR-10 before filing?

Yes, you can view/download the preview of Form GSTR-10 by clicking on '**PREVIEW DRAFT GSTR 10**' before filing on the GST Portal.

## 15. I am not able to file Form GSTR-10. Why?

Taxpayer cannot see the link of Final return in path Services → Returns → Final Return in order to file Form GSTR-10, if the application for cancellation of registration has not been filed by the taxpayer or cancellation order has not been issued.

## 16. What happens after Form GSTR-10 is filed?

After Form GSTR-10 is filed:

- ARN is generated on successful filing of the Form GSTR-10 Return.
- An SMS and an email are sent to the applicant on his registered mobile and email id.
- Electronic Cash/ Credit ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities.
- The return filed shall be saved in the Record Search and will be made available to tax official also.

### **17. Can adjustment of liabilities is allowed for the payment which were made at the time of filing of form REG-16 (Application for Cancellation of Registration)?**

Yes, if any amount were paid at the time of filing application for cancellation of registration (Form REG-16), then such amount will be reduced from your liability to be payable at the time of filing of Final return (FORM GSTR-10) and will be displayed in Table 9 & 10 (Amount of tax payable and paid).