

FAQs > Form GSTR-4 - Quarterly Return (Till FY 2018-19)

1. What is Form GSTR-4?

Form GSTR-4 is to be filed by taxpayers to provide summary of outward supplies, tax payable thereon etc. Such taxpayers are also required to report summary of import of services and supplies attracting reverse charge. Form GSTR-4 is to be filed by taxpayers who have opted for composition scheme.

2. Who needs to file Form GSTR-4?

Taxpayer who have opted for composition scheme from the date of grant of registration or normal taxpayer who have opted into composition scheme, after obtaining registration or are availing composition scheme as notified by Government are required to file Form GSTR-4.

3. By when do I need to file Form GSTR-4?

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

4. From where can I file Form GSTR-4?

Form GSTR-4 can be accessed on the GST Portal, post login in the Returns Dashboard by the composition taxpayer. The path is **Services > Returns > Returns Dashboard**.

5. Is it mandatory to file Form GSTR-4?

Yes, it is mandatory to file Form GSTR-4, in case you have opted for composition scheme.

6. Can I file nil return in Form GSTR-4?

Yes, you can file nil return in Form GSTR-4.

7. Is there any Offline Tool for preparing Form GSTR-4?

Yes, there is an offline tool for preparing Form GSTR-4.

Click [here](#) to know more about Offline Tool for preparing Form GSTR-4.

8. What are the pre-conditions for filing Form GSTR-4?

Pre-conditions for filing of Form GSTR-4 are:

1. Taxpayer must be registered as Composition Taxpayer or have opted for Composition scheme or are availing composition scheme as notified by Government and must 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 taxpayer wishes to file their forms/returns etc. using digital signature.

9. Form GSTR-4 comprises of which tables?

Form GSTR-4 comprises of following tables:

- 4A, 4B. Inward Supplies (Registered): To add details of inward supplies received from a registered supplier (with or without reverse charge)
- 4C. Inward supplies (Unregistered): To add details of inward supplies received from an unregistered supplier
- 4D. Import of Service: To add details of import of service
- 5A, 5B. Amendment of Inward supplies (Registered): To add amendment details of inward supplies received from a registered supplier (with or without reverse charge)
- 5A. Amendment of Inward supplies (Unregistered): To add amendment details of inward supplies received from an unregistered supplier
- 5A. Amendment of Import of services: To add amendment details of import of service.
- 5B. Debit/Credit Notes (Registered): To add details of credit or debit notes received from the registered recipients.
- 5B. Debit/Credit Notes (Unregistered): To add details of credit or debit notes received from the unregistered recipients.
- 5C. Amendment Debit/Credit Notes (Registered): To add amendment details of credit or debit notes received from the registered recipients.
- 5C. Amendment Debit/Credit Notes (Unregistered): To add amendment details of credit or debit notes received from the unregistered recipients.
- 6. Tax on Outward Supplies: To add details of tax on outward supplies made (Net of advance and goods returned).
- 7. Amendment of Tax on Outward Supplies: To add amendment details of tax on outward supplies made (Net of advance and goods returned).
- 8A. Advance amount paid: To add details of advance amount paid for reverse charge supplies in the tax period.
- 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.
- 8A-II. Amendment of Tax Liability: To add details of amendment of advance amount paid for reverse charge supplies in the tax period.
- 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.
- 10 & 11. Tax, Interest, Late fee payable and paid: Auto calculated on GST portal on clicking 'Proceed to File'.

10. 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.

11. When can summary displayed for amendments table be negative in Form GSTR-4 dashboard?

The summary displayed for amendments table can have negative values, in case of downward amendment, as the values displayed are net of (Amended values - Original value).

12. Is there any late fee in case of delayed filing of Form GSTR-4?

Yes, there is a late fee prescribed in Law.

13. Is there any questionnaire available to select only the relevant table?

Yes, questionnaire is available to select only relevant tables in which details are required to be provided.

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

Tax, interest and late fee liabilities can be discharged through Electronic Cash Ledger only.

15. How can I offset my liabilities?

You can offset the liabilities by clicking the **10 & 11. Tax, Interest, Late fee payable and paid** tile.

- 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.

16. What happens after Form GSTR-4 is filed?

After Form GSTR-4 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.
3. Electronic Cash Ledger and Electronic Liability Register Part-I will get updated.
4. The return is made available on the dashboard of tax official.

17. Can I preview Form GSTR-4 before filing?

Yes, you can view/download the preview of Form GSTR-4 by clicking on 'Preview GSTR-4' before filing on the GST Portal.

18. What are the modes of signing Form GSTR-4?

You can file Form GSTR-4 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.

19. Can the due date of filing of Form GSTR-4 be extended?

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