

FAQs > Form GSTR-5

1. What is Form GSTR-5?

Form GSTR-5 is a return to be filed by all Non- Resident Taxpayer in case they don't wish to avail ITC (Input Tax Credit) on local procurements. In case, non-resident person wishes to avail ITC on local procurement, it will be required to register as a normal taxpayer and file Form GSTR-1/ 3B as a normal/casual taxpayer.

2. By when do I need to file Form GSTR-5?

Non- Resident Taxpayers need to file Form GSTR-5 return for the period for which they have obtained registration within a period of seven days after the date of expiry of registration. In case, registration period is for more than one month, monthly return (s) would be filed by 20th of the month succeeding the tax period and thereafter return for remaining period would be filed within a period of seven days.

3. From where can I file Form GSTR-5?

Form GSTR-5 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer. The path is **Services > Returns > Returns Dashboard**

4. Is there any Offline Tool for Form GSTR-5?

No, there is no offline tool for Form GSTR-5

5. What are the pre-conditions for filing Form GSTR-5?

Pre-conditions for filing of Form GSTR-5 are:

1. Taxpayer should be registered as Non-Resident taxable person and should have a valid GSTIN.
2. Taxpayer should have valid User ID and password.

6. Is there an Electronic Cash Ledger/ Electronic Credit Ledger/ Tax Liability Register available for Non- Resident Taxpayer?

Yes, Electronic Cash Ledger/ Electronic Credit Ledger/ Tax Liability Register are maintained for Non- Resident Taxpayer also.

7. Why do I need to click GENERATE GSTR5 SUMMARY button?

You need to explicitly click on the **GENERATE GSTR5 SUMMARY** button at the bottom of the page to view the auto drafted invoices from the counter party's return.

8. What happens after Form GSTR-5 is filed?

After Form GSTR-5 is filed:

- ARN is generated on successful filing of the Form GSTR-5.
- An email is sent to the taxpayer on his registered email id. If taxpayer has provided indigenous mobile number, they will receive an SMS also.

9. What are the modes of signing Form GSTR-5?

You can file Form GSTR-5 using EVC.

10. Can I preview the Form GSTR-5 before submitting?

Yes, you can preview Form GSTR-5 before submitting on the GST Portal.

11. When can I claim refund?

You can claim refund from Electronic Cash Ledger in your last return only. Last return will be decided after considering the extended period of registration.

Refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register have zero liability across all major and minor heads.

12. Can I claim credit of taxes paid on import of services from outside India?

Non-resident taxpayer cannot claim credit on taxes paid on import of services from outside India.

13. Can I make changes in the invoices after submitting Form GSTR-5?

You cannot make any changes to the invoices/CDN once you submit Form GSTR-5.

14. What happens when Submit button is clicked?

Once the Submit button is clicked, it will freeze all the invoices uploaded in Form GSTR-5 for that particular month. You will be not able to upload any further invoices for that month.