

# FAQs > GSTR-5A

## 1. What is GSTR-5A?

Form GSTR-5A is a Return to be furnished by Online Information and Database Access or Retrieval (OIDAR) services provider, of the services provided to un-registered person or customers, from a place outside India to a person in India.

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

Monthly Return(s) needs be filed by 20th of the month succeeding the Tax period to which the return pertains or by the date as may be extended by Commissioner.

## 3. Who needs to file GSTR-5A? Is it mandatory to file GSTR-5A?

Non-Resident Online Information and Database Access or Retrieval (OIDAR) services provider needs to file return in Form GSTR-5A. Filing of return is mandatory.

GSTR-5A needs to be filed even if there is no business activity (Nil Return) in the tax period.

## 4. What are the available modes of preparing GSTR-5A?

GSTR-5A can be prepared using the following modes through:

- Online entry of data on the GST Portal after log in
- Using third party application of Application Software Provider (ASPs) through GST Suvidha Providers (GSPs)

## 5. What are the pre-requisites for filing GSTR-5A?

Pre-requisites for filing GSTR-5A are:

1. Taxpayer should be a registered as OIDAR services provider and should have a valid GSTIN.
2. Taxpayer should have valid User ID and Password.
3. Taxpayer should have valid & non-expired/ non-revoked PAN based Digital Signature (DSC) for filing with DSC.

## 6. From where can I file GSTR-5A?

Login to the GST Portal and click the Services > Returns > Returns Dashboard command to file GSTR-5A.

## 7. What details are required to be furnished in GSTR-5A?

The taxpayer can furnish details of taxable outward supplies made to non-taxable persons/ consumers in India, amendment to the details furnished in preceding tax period(s) and to give details of interest, or any other amount to be paid by them and offset the liabilities etc. in their GSTR-5A.

## 8. Can I file GSTR-5A for current period if return for previous period has not been filed?

No, GSTR-5A return cannot be filed for the current tax period, if return for the previous tax period has not been filed.

## 9. Can I file GSTR-5A after making part payment of taxes?

No, GSTR-5A return cannot be filed after making part payment of taxes. It can be filed only after, making full payment of taxes and other liabilities for the return period.

### **10. Can OIDAR services provider claim ITC in GSTR-5A?**

No, OIDAR services provider cannot claim any ITC in GSTR-5A.

### **11. Is there any late fee in case of delayed filing of GSTR-5A?**

At present, there is no late fee in case of delayed filing of GSTR-5A.

### **12. What happens after Form GSTR-5A is filed?**

After successful filing of the Form GSTR-5A, an acknowledgement is generated and an Email message is sent to the taxpayer and the SMS is also sent on the Indian mobile number of authorized signatory as mentioned in the registration application.

### **13. Is there an Electronic Credit Ledger available for GSTR-5A?**

No, there is no Electronic Credit Ledger maintained for GSTR-5A.

### **14. I have already made payment on the CBEC Portal for GSTR-5A liabilities. Do I need to again make payment on the GST Portal?**

No, you do not need to make any payment on the GST Portal if you have already made payment on the CBEC Portal for GSTR-5A liabilities. You just need to mention Payment Reference number and Date of the payment as generated in the CBEC Portal on the GST Portal before filing GSTR-5A.

Payment Reference number should be either numeric or alpha numeric and should be upto 25 digits.