

## **Filing of Returns and Reports by Co-operative Societies under GST Laws**

You will need to file the following compliances under the GST laws.

1. Uploading details of outward supplies (Sales) in Form GSTR-1 with invoice wise details on or before 10<sup>th</sup> of next month.
2. Uploading GSTR-1A to the supplier about any addition, deletion or correction.
3. Uploading details of supplies received (Purchases) in form GSTR-2 before 15<sup>th</sup> of next month.
4. Verification and confirmation of inward supplies in Form GSTR-2A.
5. In case of extension of date of filing of GSTR-1 and GSTR-2, a return in simplified Form GSTR-3B has to be uploaded. At present extension is given for July 2017 and August 2017 and therefore GSTR-3B is to be filed and tax is to be paid as per that return.

The above details will be electronically submitted on the common GST portal every month and annual Return on or before 31<sup>st</sup> December of next year following the end of relevant year.

I have given hereunder the due date of various compliances for the month of July, August and September – 2017.

1. Payment of GST for July 2017 and self-declaration in Form GSTR-3B on or before 20<sup>th</sup> August.
2. GSTR-1 - Details of Outward supplies (Sales) for July – 5<sup>th</sup> September.
3. GSTR-2 - Details of Inward supplies (Purchases) for July – 10<sup>th</sup> September.
4. GSTR-3 - Final details of outward supplies for (Sales) and inward supplies (Purchases) for July - 15<sup>th</sup> September.
5. Payment of GST for August 2017 and self-declaration in Form GSTR-3B on or before 20<sup>th</sup> September.
6. GSTR-1 - Details of Outward supplies (Sales) for August – 20<sup>th</sup> September.
7. GSTR-2 - Details of Inward supplies (Purchases) for August – 25<sup>th</sup> September.
8. GSTR-3 - Final details of outward supplies (Sales) and inward supplies (Purchases) for August - 30<sup>th</sup> September.
9. GSTR-1 - Details of Outward supplies (Sales) for September – 10<sup>th</sup> October.
10. GSTR-2 - Details of Inward supplies (Purchases) for September – 15<sup>th</sup> October.
11. GSTR-3 - Final details of outward supplies (Sales) and inward supplies (Purchases) for September – 20<sup>th</sup> October.

Please note that w.e.f. October - 2017 the due date will be 10<sup>th</sup>, 15<sup>th</sup> and 20<sup>th</sup> of the month following the end of the relevant month.