

# HOW IT WORKS ?

---

## Process for Filing GST Returns

### **Gather Required Documents:**

Collect all necessary documents, including:

- Invoices for sales and purchases.
- Bank statements.
- Your GST registration certificate.
- Previous GST return details.

### 1. **Log into the GST Portal:**

- Go to the official GST portal: [www.gst.gov.in](http://www.gst.gov.in).
- Enter your credentials (GSTIN, user ID, and password) to log in.

### 2. **Select the Appropriate Return Form:**

- Choose the correct GST return form based on your business type and filing frequency:
  - GSTR-1: For sales details.
  - GSTR-3B: For summary of outward and inward supplies.
  - GSTR-4: For composition scheme taxpayers.
  - GSTR-9: Annual return.

### 3. **Enter Transaction Details:**

- Input the details of your sales, purchases, and input tax credit (ITC) as per the gathered documents. Make sure to include any amendments to previous returns if applicable.

### 4. **Review and Validate:**

- Review all entered information carefully. Use the portal's validation tool to check for errors or discrepancies.

### 5. **Pay Taxes (if applicable):**

- If any tax is due, make the payment through the GST portal. Choose the payment method (online or offline) and generate the challan.

### 6. **File the Return:**

- Once all details are verified, proceed to file the return. Click on the "Submit" button after confirming that all information is accurate.

### 7. **Acknowledgment and ARN Generation:**

- After successful submission, an Application Reference Number (ARN) will be generated. Note this number for tracking the status of your return.

### 8. **Keep Records:**

- Maintain a copy of the filed return and acknowledgment for your records. Ensure that all supporting documents are stored securely for future reference.

#### 9. **Track the Status:**

- You can check the status of your filed return using the ARN on the GST portal.

#### **Important Points to Remember:**

- **Due Dates:** Be aware of the due dates for filing different types of GST returns to avoid penalties.
- **Reconciliation:** Regularly reconcile your sales and purchase data to ensure accuracy before filing.
- **Amendments:** If you need to make corrections after filing, you can do so in the subsequent return.