

Revised GST Returns Filing Due Dates	
Month	GSTR-3B
December, 2017	20th January, 2018
January, 2017	20th February, 2018
February, 2017	20th March, 2018
March, 2018	20th April, 2018
August, 2018	24 th September, 2018
Month	GSTR-1
July 17 to September 18	31-10-2018 without late fees

Supplier	Receiver and Supplier	Receiver
GSTR 1: outward supply	GSTR 2A auto populated	GSTR 2A auto populated
Revise GSTR 1 based on auto populated GSTR 1A	GSTR 1: outward supply	
	GSTR 2 confirming GSTR 2A	
	Or, GSTR 1A revising GSTR 2A	
	GSTR 3 auto populated based on GSTR 1 and GSTR 2.	
	GSTR 3B summary return replacing GSTR 3 till August 2018	

NORMAL GST PAYMENT PROCESS



GST PAYMENT IN CASE OF REVERSE CHARGE

