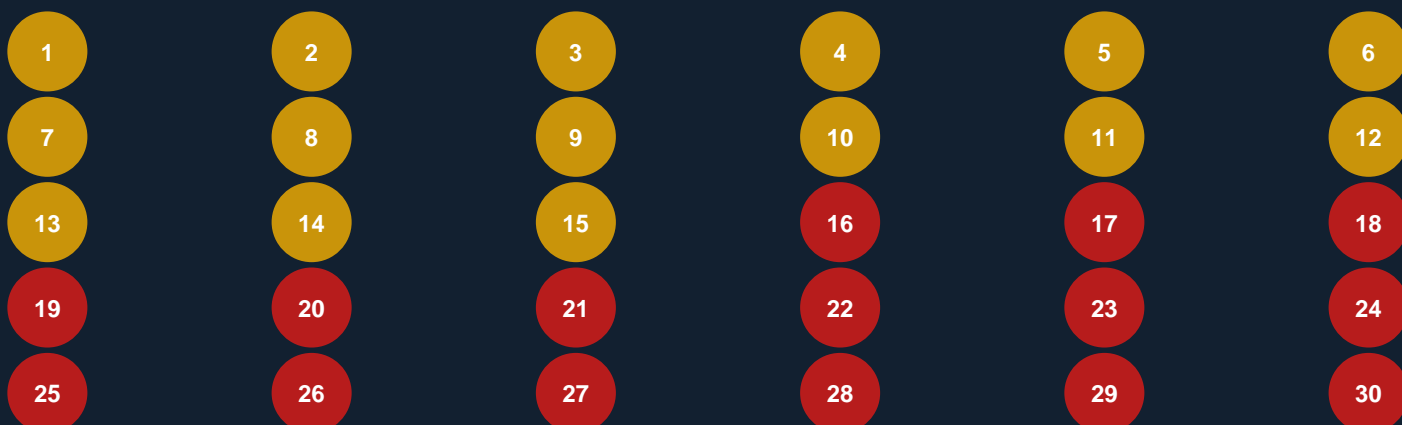


30 DAYS GST CHALLENGE

Complete GST Course with Practical Examples

Handwritten Notes | Section-Wise | Practical Examples

Day 1 to Day 30 | Beginners to Advanced | Hindi Medium
Updated for GST 2025-26



● Days 1-15

● Days 16-30

CA Devesh Thakur

Chartered Accountant | Tax Educator | Author

etaxsave.com cadeveshthakur.com @cadeveshthakur

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30

Days

37

Note Pages

6

Phases

100%

Free

30 DAYS GST CHALLENGE

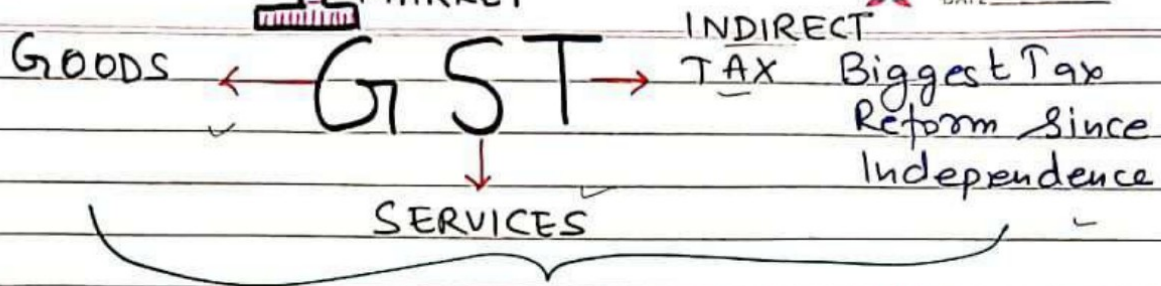
BY CA DEVESH THAKUR

Day 1	Introduction to GST	Day 16	Composition Scheme
Day 2	Registration & Supply Basics	Day 17	Registration
Day 3	Understanding Supply	Day 18	Documents
Day 4	Levy & Collection of GST	Day 19	GSTR-1
Day 5	Place of Supply (Goods)	Day 20	GSTR-3B
Day 6	Place of Supply (Services)	Day 21	E-Commerce
Day 7	Time of Supply of Goods	Day 22	GSTR-10 Final Return
Day 8	Time of Supply of Services	Day 23	Block Credit
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Day 15	Job Work	Day 29	Types of Audit
		Day 30	Summary & Closing

1 DAY NATION TAX MARKET

30dayschallenge
cadeveshthakur

DATE _____



Implemented on 1.7.2017

(J&K from 8.7.2017)

Pointless

• Taxable = "SUPPLY" event

Tax triggered

When Supply happens

• Self = Supply (Taxable) [Stock transfer]

• w/o = Still taxable [Gift to employees]

• No Centralized Reg. (Statewise)

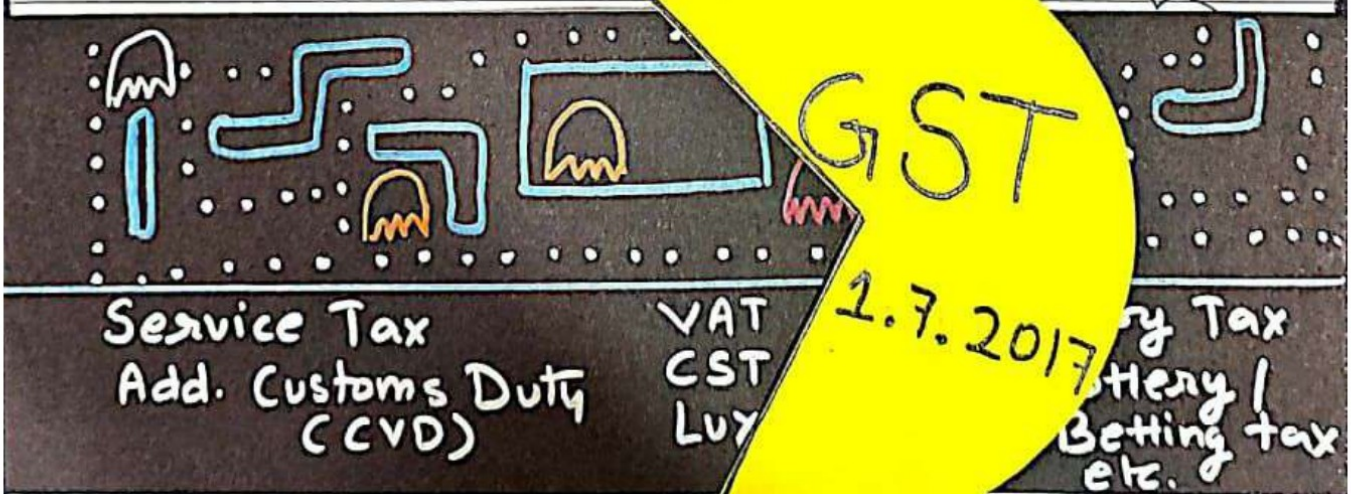


TYPES (Dual GST Model)

CGST	SGST / UTGST	IGST
Collected by Centre	Collected by State / UT	Collected = Centre Shared with States

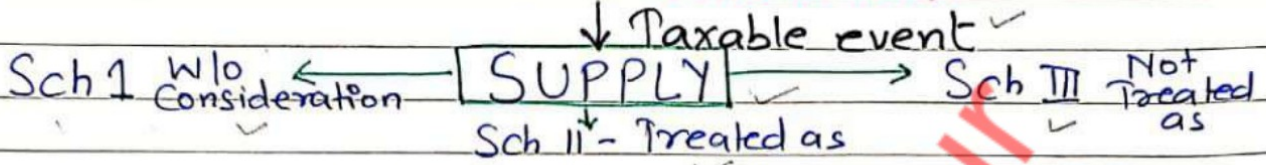
DESTINATION BASED TAX [VALUE ADD.]

Stage	Value of Goods	GST 18%	TTC Claimed	Tax Paid (Cash)	Value added
[UP] Mfr	100	18	-	18	100
w/s	150	27	18	9	50
Ret.	200	36	27	9	50
[MAH] Cons.	236	-	-	-	-

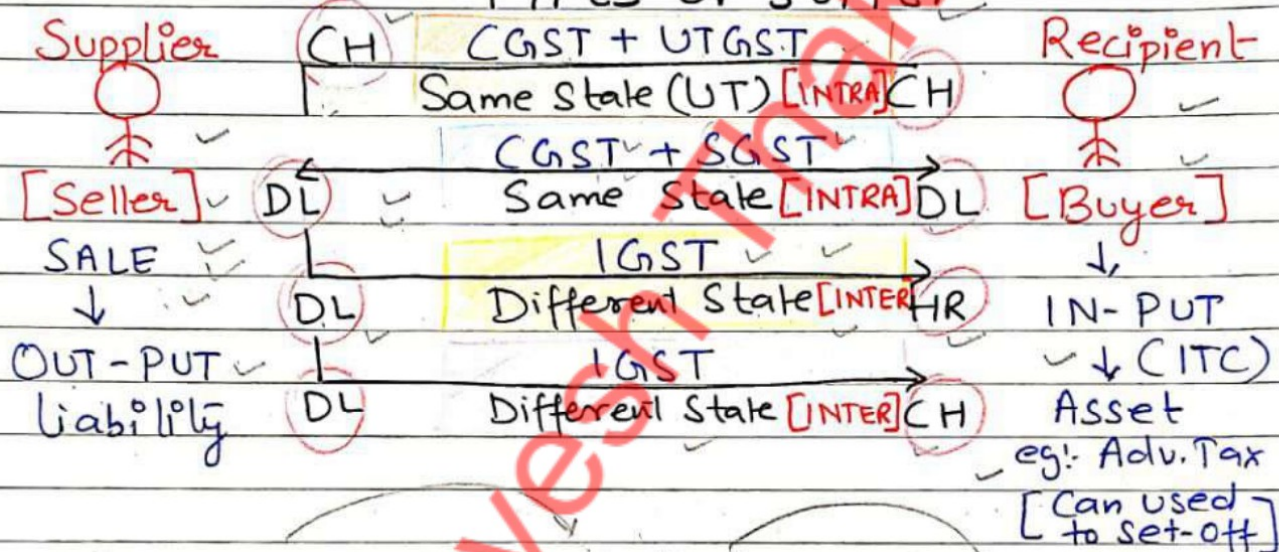




DATE _____



TYPES OF SUPPLY

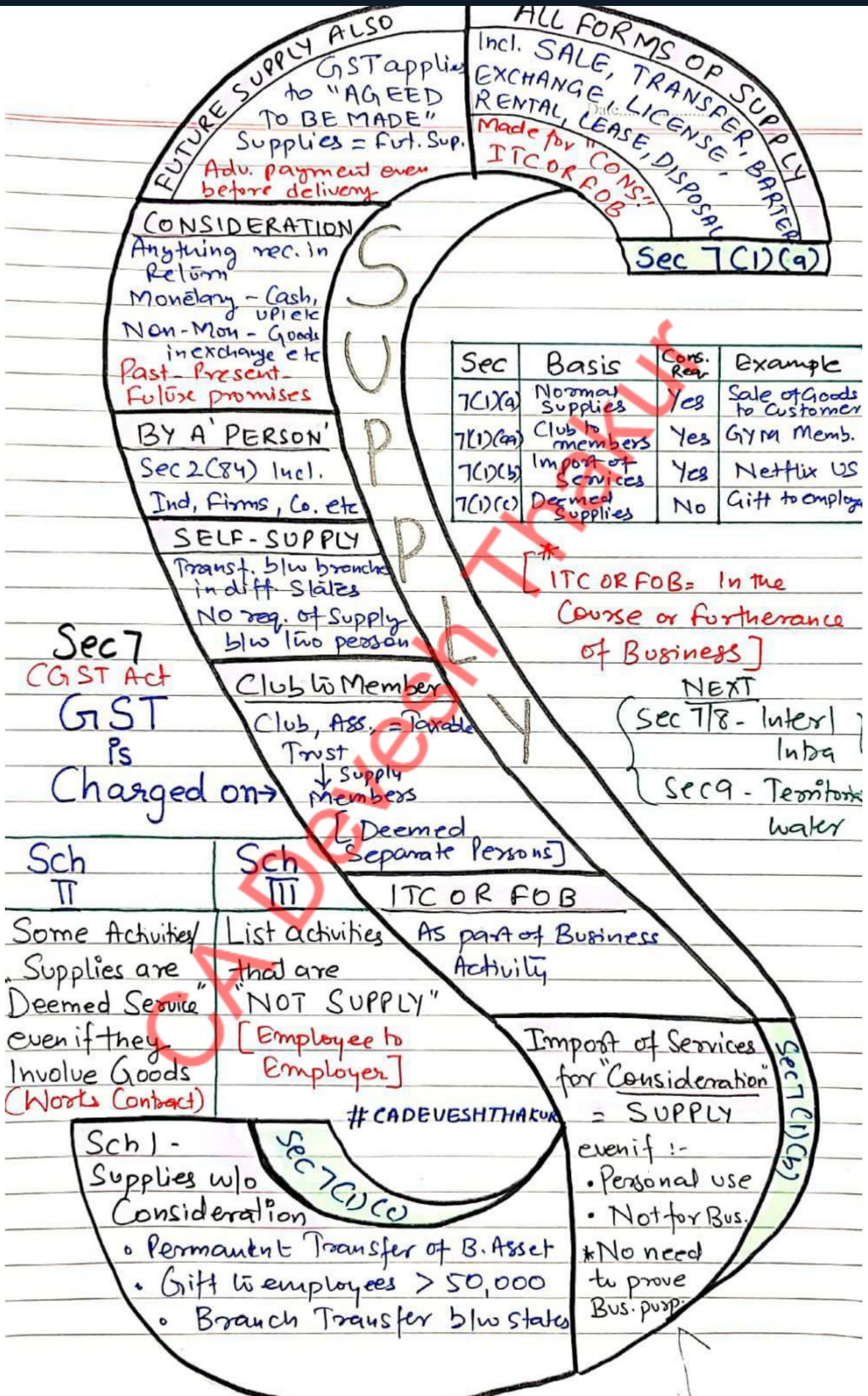


GST Charge eg:- Transaction Value → Value	Taxable Value Price actually paid/payable + Inclusion {eg:- Comm/ packing} → Exclusion {eg:- Trade Discount}	Rates <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>%</th> <th>CG ⊕ SG ⊕ IG</th> </tr> </thead> <tbody> <tr> <td>5</td> <td>2.5 / 2.5 / 5</td> </tr> <tr> <td>12</td> <td>6 / 6 / 12</td> </tr> <tr> <td>18</td> <td>9 / 9 / 18</td> </tr> <tr> <td>28</td> <td>14 / 14 / 28</td> </tr> <tr> <td>± 0%</td> <td></td> </tr> </tbody> </table>	%	CG ⊕ SG ⊕ IG	5	2.5 / 2.5 / 5	12	6 / 6 / 12	18	9 / 9 / 18	28	14 / 14 / 28	± 0%	
%	CG ⊕ SG ⊕ IG													
5	2.5 / 2.5 / 5													
12	6 / 6 / 12													
18	9 / 9 / 18													
28	14 / 14 / 28													
± 0%														

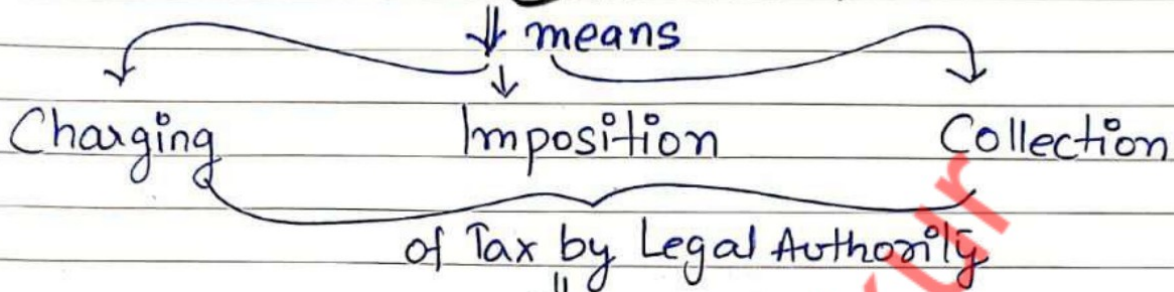
Key Terms:

- AATO
- Aggregate Tlo
- Casual
- Advance Ruling
- Appellate Tribunal
- Taxable person
- Agent
- Capital Goods

COMMENT 'TERMS' TO GET NOTES.

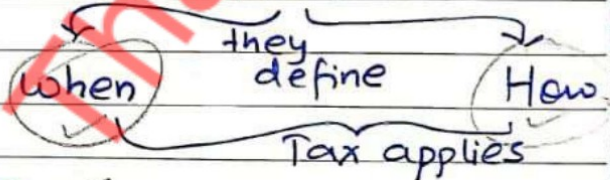
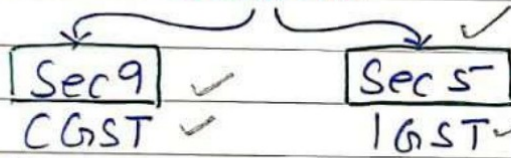


DAY 4: Levy & Collection of G.S.T



In GST - Charging Sections are "KEY"

Charging Sections



(also applies to SGST/UTGST)

INTRA ✓

INTER ✓

Proviso ✓
SEC 5(1) Imposition of Goods
• IGST + Cust. Dtg.
• 1.10.23 onward money gaming taxable under IGST.

Premier Sales Promotion Ptd Ltd vs. UOT

↓
Gift voucher / e-voucher
Not Taxable

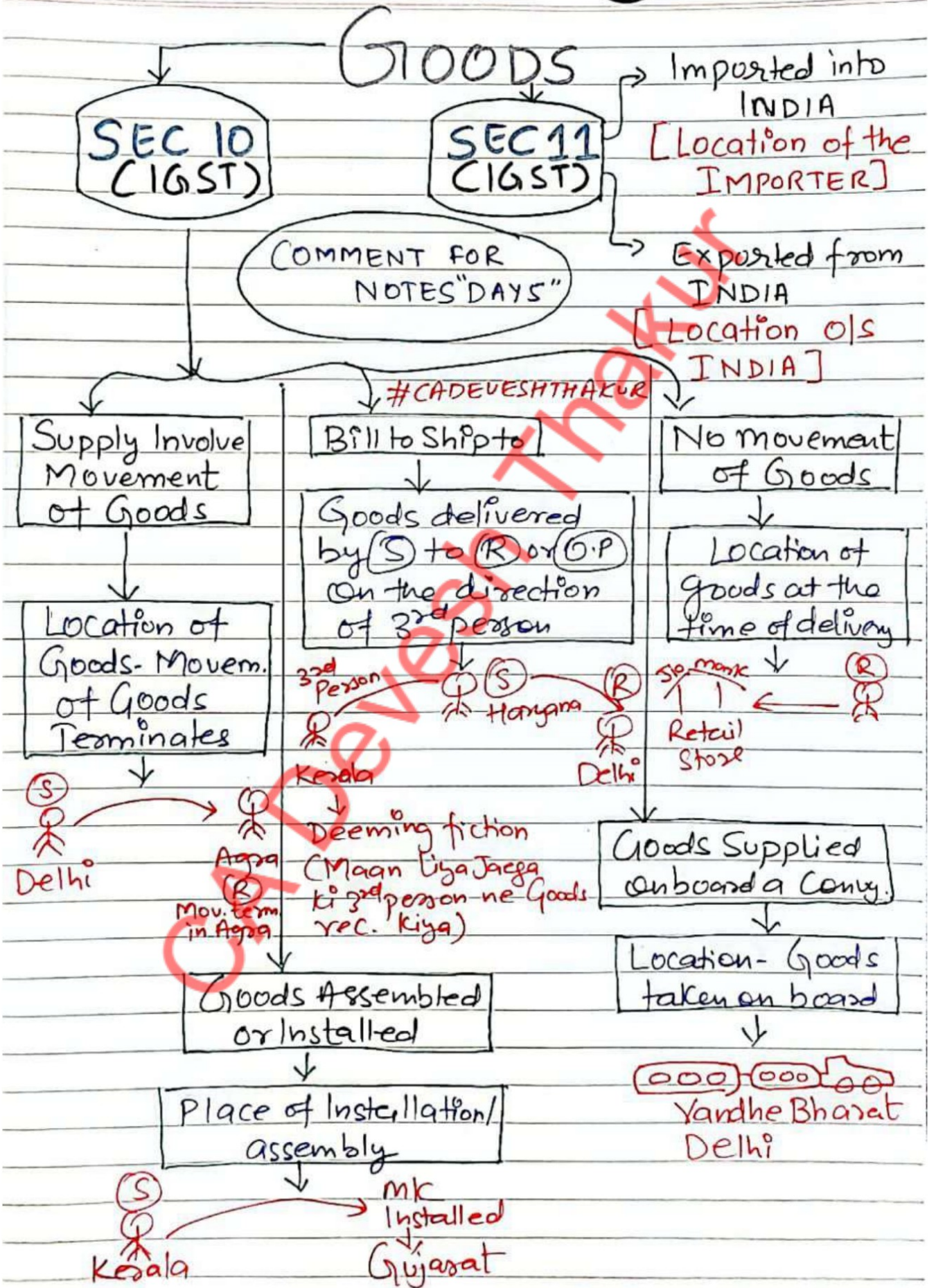
Reverse Charge 9(3)/(4) 5(3)/(4)	Tax is paid by the recipient, not the Supplier ✓	Legal Service from an advocate to a business ✓	e-voucher Not Taxable
E.C.O 9(5) 5(5)	Liable to collect & pay GST on certain services ✓	Ola / Uber collecting fares, GST paid by Ola, not the driver ✓	Treated as Money, not GST ✓
Composite Supply 8(a) GST ACT	Naturally Bundled Supply with one principal item.	Hotel stay with comp. breakfast, taxed as hotel service ✓	
Mixed Supply 8(b) GST ACT	2 or more supplies for a single price HIGHEST TAX RATE	Combo - Choco. + Perfume + watch Tax at High Rate (3) ✓	

COMMENT (DAY-4) FOR NOTES

Stay tuned for DAY 5 of #30daysGSTchallenge

Let's make GST simplified for every Learner!

PLACE OF SUPPLY



Hon'ble Delhi High Court
 EV → Services rendered → Overseas entities
 → Services directly rendered (Not arranged / facilitated)
 Hence Qualifies = Export of Services

12(14) Advertisement to Government bodies
 GOI runs "Swachh Bharat" ad across
 UP Bihar M.P
 Contract Specifies Viewership 40% 35% 25%
 POS = Apportioned
 40 : 35 : 25 (across resp. states)

12(3) "IMMOVABLE PROPERTY Related Services"
 Supplier: Architect Chennai
 Recipient: Building located in Hyderabad
 Service: Structural Design
 POS = Hyderabad

LACE OF SUPPLY

SECTION 12 (1) GST Act, 2017

INDIA (Domestic Supply)

12(13) Insurance Services
 Health Insurance policy Sold
 To a Reg. factory in Gujarat
 POS = Gujarat
 To Unreg. Ind. whose Address is in Kerala
 POS = Kerala (as per Supplier's record)

12(4) "PERFORMANCE" based Services
 Person visits Spa in Jaipur [Message Centre]
 POS = Jaipur (where services physically performed)

12(2) GENERAL RULE (When not covered under Rule 3 to 14)
 POS → Reg. status of Rec.
 Supplier: CFO service Virtual Tax Consultant
 Recipient: Mumbai (Registered) POS = Mumbai
 Recipient: Unreg. with Address (Bengaluru) POS = Bengaluru
 Recipient: Unreg. No Address POS = Delhi (Supplier place)

12(10) Services on board a Conveyance
 Train: Bhopal → Varanasi
 Movies on demand service sold during journey
 POS = Bhopal (1st scheduled departure point)

12(5) Training / Performance appraisal
 Training Co. Ahmedabad conducts workshop
 ① (Reg.) ABC Pvt. Pune
 ② Unreg. College Students (Goa)
 ① POS = Pune
 ② POS = Goa

Special Rules for "MULTI-STATE" Situations

As per Agreement/Contract	POS Split based on
Agreement	Apply relevant 1 GST Rule [4 or 5]
Proposition	[Night stay, Area, time]

Judicial Insights Case Issue Held

12(9) Passenger transport - Travel Agency
 Books flight for Reg. Business Traveler Mum → Kol
 POS = Mumbai (Reg.)
 Books Bus for Unreg. person in Lucknow
 POS = Lucknow (boarding point)

12(6) Admission to "EVENT" + ANCILLARY Services.
 Music "Event" in Bengaluru + Ancillary Services (Security Service at Gate)
 POS = Bengaluru (Location of Event)

12(7) Organisation of EVENTS / SPONSORSHIP
 Delhi "Event organiser" Corporate seminar in Noida
 Client Reg. Mumbai
 Wedding Exhibition (Unreg.)
 Event in INDIA POS = Noida
 Event abroad POS = Client's location (T)

12(8) Transportation of "GOODS"
 Logistic Co. Ship Goods
 For Reg. Firm: Delhi → Chennai
 POS = Delhi (Recipient's Location)
 For Unreg. person: Jaipur → Nepal
 1.10.23 onward
 POS = Jaipur (Hand over point)

TIME OF SUPPLY-GOODS

[FORWARD & REVERSE CHARGE, VOUCHERS, MISC.]

12(2) FORWARD CHARGE - S.O.G

(a) Invoiced date ✓
 Last or date to issue Invoice } w.e.e Ex1 (Movement)
 Invo. Dt 5 July } T.O.S = 5 July
 Goods remd. 6 July } Advance not
 Payment 8 July } Taxed *

Invoice to be Issued [Sec 31] → If movement - at the time of removal
 → No movement - at delivery / make available

12(3) REVERSE CHARGE - S.O.G ✓

(a) Dt. of rec. of goods ✓
 (b) Dt. of payment ✓
 (Entry in books / debit in bank) } w.e.e Goods rec - 4 July
 31st Day from Invo. dt } D + Invoiced dt - 1 July } T.O.S = 2 July
 Payment in - 2 July } Books

12(4) SUPPLY via VOUCHERS

(a) Identifiable - Dt. of Voucher Issue → eg. Flipkart Voucher red. only for - D.O. Issue electronics
 (b) Non-Ind. - D.O. Redemption → Amz gift Card usable for all - D.O. Redp

12(5) RESIDUARY PROVISION

(a) If periodic return - D.O. of Return } Return DID - 20 July } T.O.S - 18 July
 (b) If tax is paid before D.O.P } Payment - 18 July } when 12(2), (3), (4) don't determine time

12(6) Interest, Late fees, Penalty on delayed Payment

Dt. on which Supplier rec. the amt } Invoice - 10,000 ✓
 Not Due } Pay. delayed - 500 Int. rec. on 10 July } T.O.S = 10 July

NOTIFICATIONS

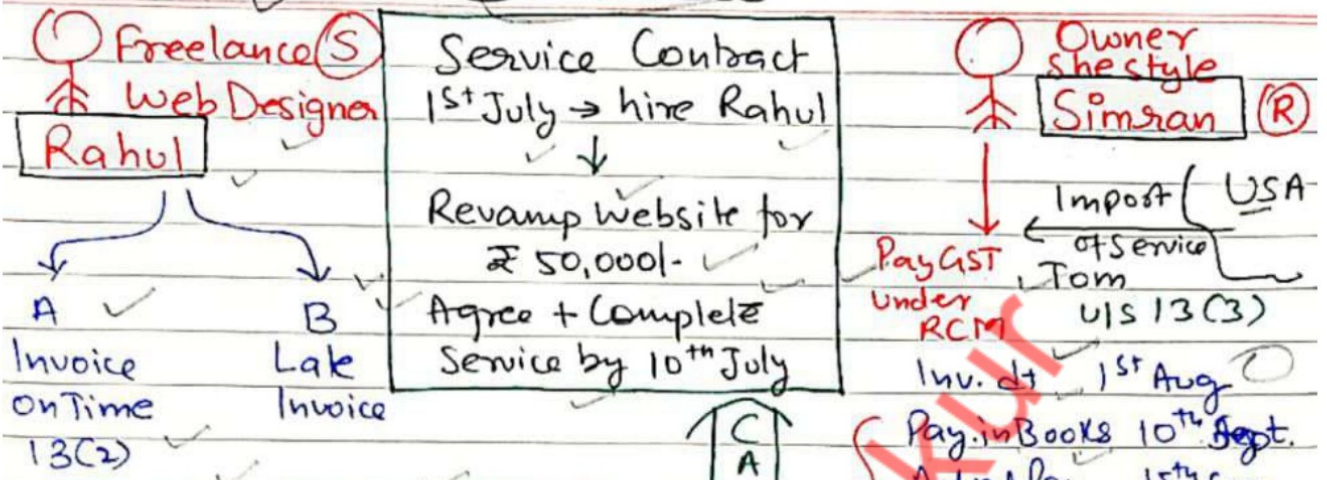
PERIOD	NOTIFICATION	IMPLICATION
13.10.17 - 14.11.17	N/N 40/2017-CT	Small Supplier (T/0 ≤ 1.5 Cr.) not liable to tax on Advances
* 15.11.17 - 30.9.23	N/N 66/2017-CT	Extended to all Supplier of goods, pay tax on (I) only
From 1.10.23	N/N 50/2023-CT	GST on specified actionable claims (like lottery, betting)

COMMENT "DT" FOR NOTES !!

Scenario	Date / Outcome	Time of Supply
Invoice issued on time	15th July (Invoicee)	15th July (Earlier)
Invoice issued late	25th Aug, (Late Invoices)	10th July
Extra ₹1,000 paid	20 July	Optionally: Later invoice date
Reverse Charge – Paid	1st Aug, No payment	10th Sept
Reverse Charge – 60 Days	1st Aug, No payment	30th Sept
Recipient issues self-invoice	5th Sept	5th Sept
Associated enterprise (foreign)	Books: 3rd Payment	3rd Sept
Voucher – Identifiable service	Issuact.	1st Oct
Voucher – Not identifiable	Redeemed	20th Oct
No invoice/payment /date available	Monthly return due: 20 Aug	20th Aug
Late Fee ₹2.000	Received	30 Sept

TIME OF SUPPLY [Sec 13] SERVICES

Date.....



A	Invoice	Payment	TOS
15th July	20th July	15th July	Inv. dt or Pay. dt w.e.e
(within 30 days U/s 31)			

B	Invoice	Payment	TOS
25 Aug	20 July	10th July	10th July w.e.e
Dt. of Service 10 July			

60 DAY RULE RCM

Simran → delay payment
 1st Aug + 60 days = 30.9
 TOS = 30.9 (If not paid by 30.9)

Excess payment
 Proviso Sec 13(2)
 rec - 51,000
 Can pay GST on Excess 1000 & Issue Invoice Later

Self-Invoicing 13(3)(c)
 Import of Service / Unreg. person
 TOS = D.O.I.O.S.I 5.9

Associated Enterprise OIS India

VOUCHER 13(4)
 Simran → Getwebs. review Service (1.10) → Any Service (20.10)
 TOS = D.O.I (Sr. Ident.) = D.O.R (Redem)

Kuch Nahi 13(5)
 Rahul Inv X
 Simran Pay X
 Books X (No rec.)
 If Rahul TOS = D.O.I = 20.8 (R)
 If Not Dt. of Pay.

Rahul → USA Service → Simran Br.
 Ser. dt - 10.8
 Sim. ent. - 3.9
 Ser. in Books
 Sim. Pay - 5.9 w.e.e
 TOS = 3.9

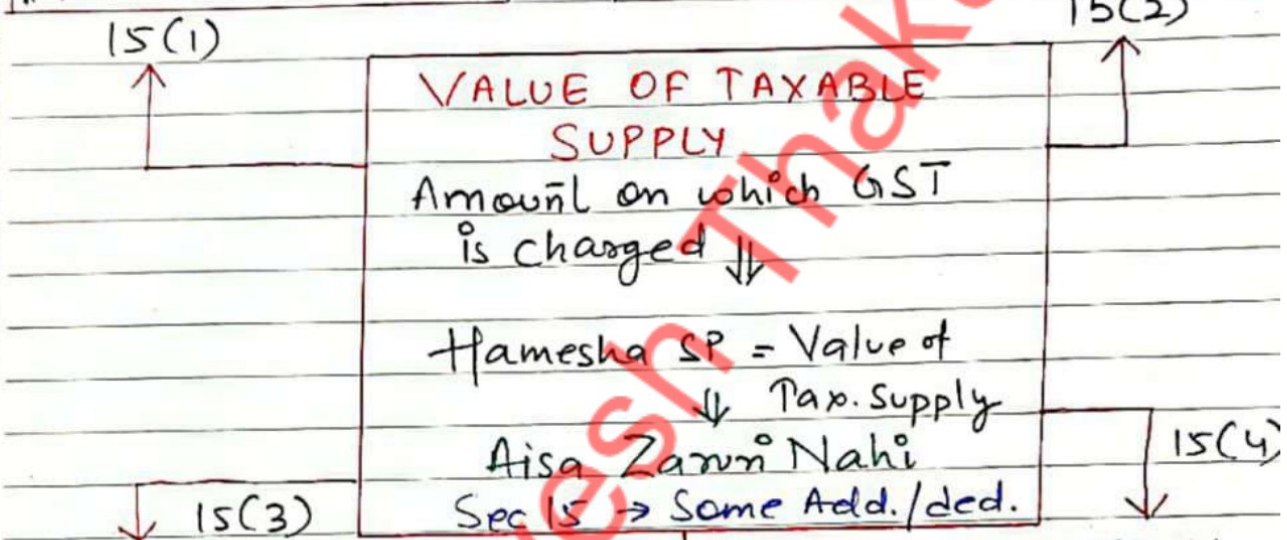
Late payment Penalty 13(6)
 TOS = Dt. Rahul rec the amt 30.9

Doesn't claim it back

BASIC RULE
 Transaction = Taxable Value
 Value Value
 Cond:- (i) (S) ↔ (B) Not & related
 (ii) Price is Sole Consideration
 A Sell phone ₹ 20,000 → B → Not R
 ↳ No extra Condition Benefit
 * T.V = 20,000/-

WHAT TO "ADD" TO VALUE

- Other Taxes (Not GST) → Custom Duty on Import- If separately charged
- Exp. borne by (B) on (S) behalf → (B) paid freight that (S) was liable
- Incidental charges → Comm, packing
- Int/late fees/penalty → (B) delay pay. & paid 500/-
- Subsidies Unkd → Private NAO gave Subs. to (B)
- ↳ Price (Except Govt Sub.)



WHAT TO "EXCLUDE" DISCOUNTS

Before or at the time of Supply
 Allowed ✓

After Supply
 Allowed if ✓
 As per Agreement before Supply

- Linked to Invoice
- Buyer reverse prop. I.T.C

SPECIAL VALUATION

↓
 Notified Supplies
 [These Rules override 15(1) to 15(4)]

- Lottery, → R 31A betting
- Online Gaming → R 31B
- Actionable Claims (Casinos) → R 31C

TRANSACTION VALUE NOT AVAILABLE

↓
 Apply Rules (27 to 31)
 ↓
 Like open Market Value
 Cost + % Meth etc.

COMMENT YES TO KNOW MORE.

[BONUS VIDEO]

* TV = Taxable Value
 S = Seller
 B = Buyer

1. For Recording the Expense under RCM

1.7.2025 By Freight Inward Alc - Dr 100
 [Expense] [Expense ↑ → Dr]

to VRL Logistics Alc 100
 [Liability ↑ → Cr] [Creditor]

6.7.2025 By VRL Logistics Alc - Dr 100
 [Liability ↓ Dr]
 to Bank Alc 100
 [Asset ↓ → Cr] ✓

2. 31.7.2025 By Input CGST - RCM Alc - Dr 2.5

By Input SGST - RCM Alc - Dr 2.5
 [Asset ↑ → Dr] ✓

For recording
 GST on
 the RCM
 Expense

to Output CGST - RCM ✓ 2.5

to Output SGST - RCM ✓ 2.5

100 × 5% ✓ [Liability ↑ - Cr]

CGST 2.5 ✓
 SGST 2.5 ✓

3. When payment of RCM GST liability

[Liability ↓ Dr] Output CGST - RCM Alc - Dr 2.5

Output SGST - RCM Alc - Dr 2.5

to Bank Alc 5 ✓

[Asset ↓ - Cr]

R.C.M #10

Date.....

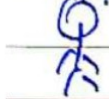


RCM Transaction

Ledger's

Supplier

Recipient



Unreg

Registered

- Rules
- Paid through Cash Ledger
 - Cannot use Electronic Credit Ledger

- ↳ Pay Tax
- ↳ Issue Self Invoice
- ↳ Issue Payment Voucher

- Output IGST RCM
- Input IGST RCM
- Output CGST RCM
- Input CGST RCM
- Output SGST RCM
- Input SGST RCM

Time of Supply under RCM

In Case of Goods

- Date of Receipt of Goods
- 31st day from D.O.I.O.I
- Date of Payment

In Case of Services

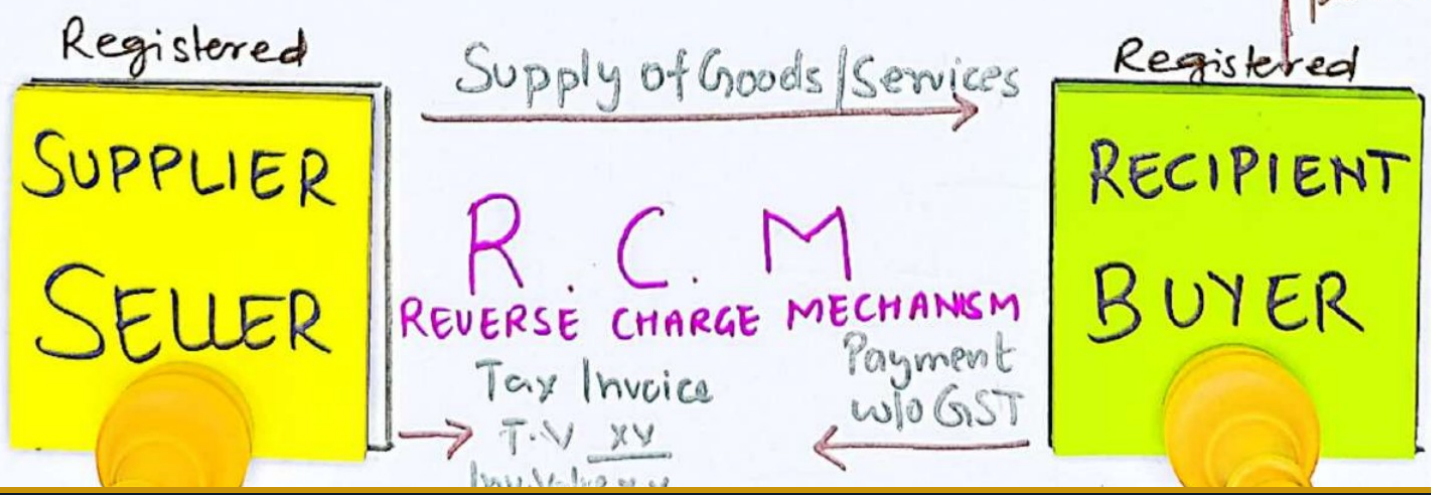
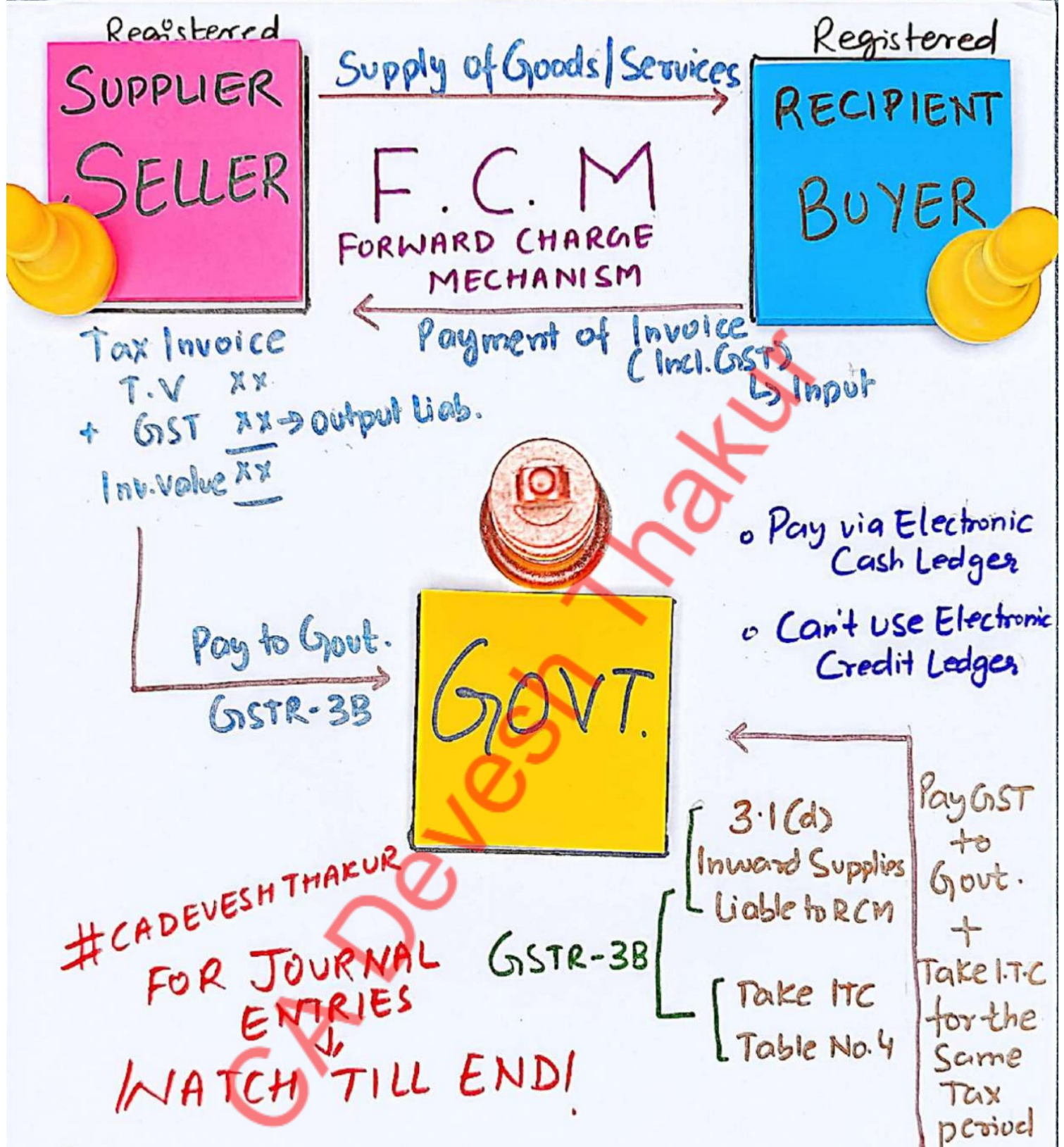
- Date of Inv. if Issued by Recipient
- 61st Day from D.O.I.O
- If Issued by Supplier
- Date of Payment

JOURNAL ENTRIES

RCM

- ① Recording Expense
 - ② Recording GST
 - ③ Payment of GST
- } Watch till end.

"COMMENT 'RCM' FOR NOTES"

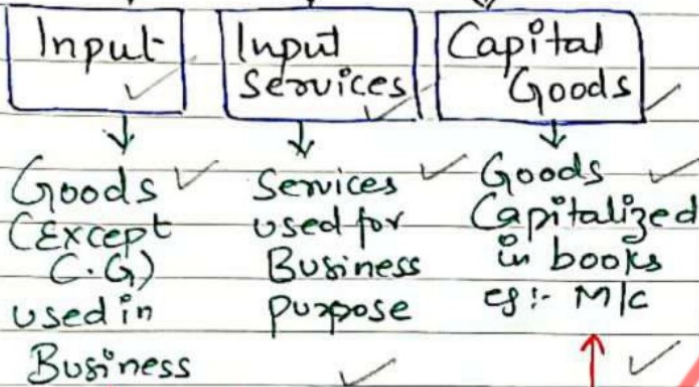


INPUT TAX CREDIT

aim
FIG
Len

PART-1

What is Input Tax Credit?
Credit of GST paid on purch.



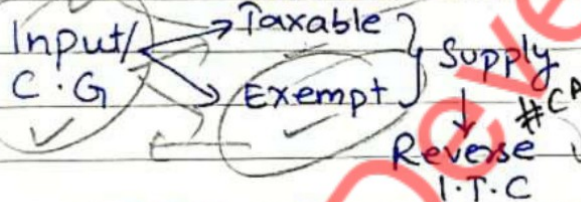
Treated Similarly for I.T.C purpose

(Can't be shared across states) (B) → Pay + claim ✓
Statewise Registration RCM + Same month ✓
Compositional Scheme (X)

Cross-Utilization

ITC	setoff	Can't
IG	IG-CG-SG	-
CG	CG-IG	SG
SG	SG-IG	CG

PROPORTIONATE REVERSAL



WASTE / BY-PRODUCT

FULL I.T.C → even if some input goes into waste/used for Non Taxable By-product (eg:- Sludge)

NO I.T.C

If outward Supply → Exempt
No GST on Sale → No I.T.C

YES I.T.C

Zero rated → GST on output is zero [even if]
Export of G/S
Supply to SEZ

TIMING

as soon as G/S [Received]

What is "INPUT TAX" [Sec 2(62)]

(V) INCLUDES
CGST, SGST, IGST, UTGST (on purch.)
IGST on Imports
Tax Under RCM

(X) EXCLUDES
GST paid under Composition Scheme

CONDITIONS

FOR TAKING PART-2

INPUT TAX CREDIT

GIS → Bus. ITC → Elec. Cr. Ltd.

T.I. R.C.I. D.N B.O.E (Impora) ISD Invt C.N

GIS-Rec. Deemed Receipt

Only Reg. Per. Can claim ITC

Valid Documents Required

Receipt of GIS - Mandatory

Blocked NOT ALL U/s 17(5) list

Time Claiming

180 Days Payment

Capital goods

Goods received in LOTS

#CADEVESHTHAKUR When Can you Claim I.T.C?

Registered person

GIS → used in Business

(Possess) Valid Invoice

(Supplier) Uploaded Inv in G-1

(Inv. appear) GSTR-2B

Paid within 180 days

ITC not blocked u/s 17(5)

Claim within Time Limit

Details must be Uploaded

before 36 (4) ITC based on Invoice

2022 onwards 100% Inv. matching

No-Reverse ITC + Interest - ITC can be reclaimed

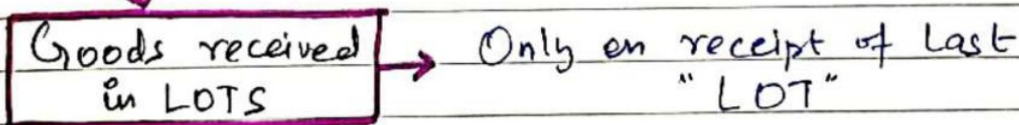
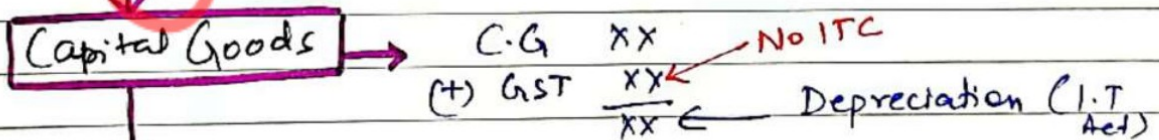
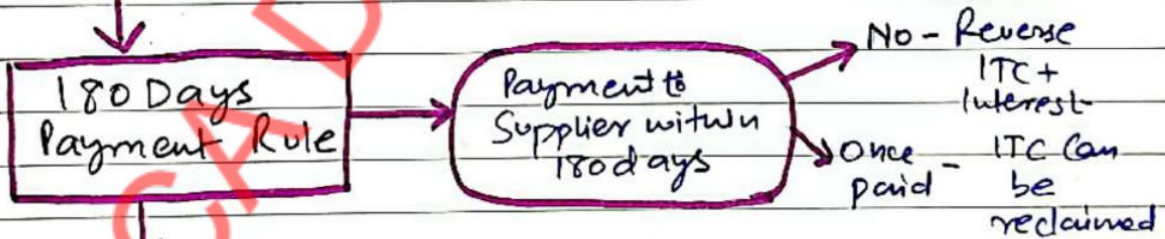
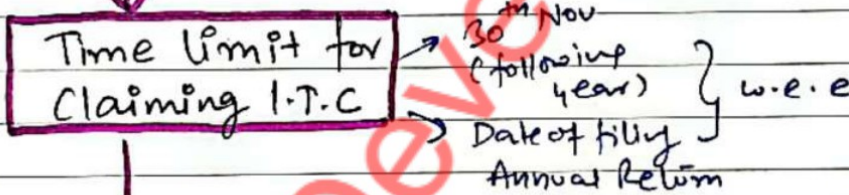
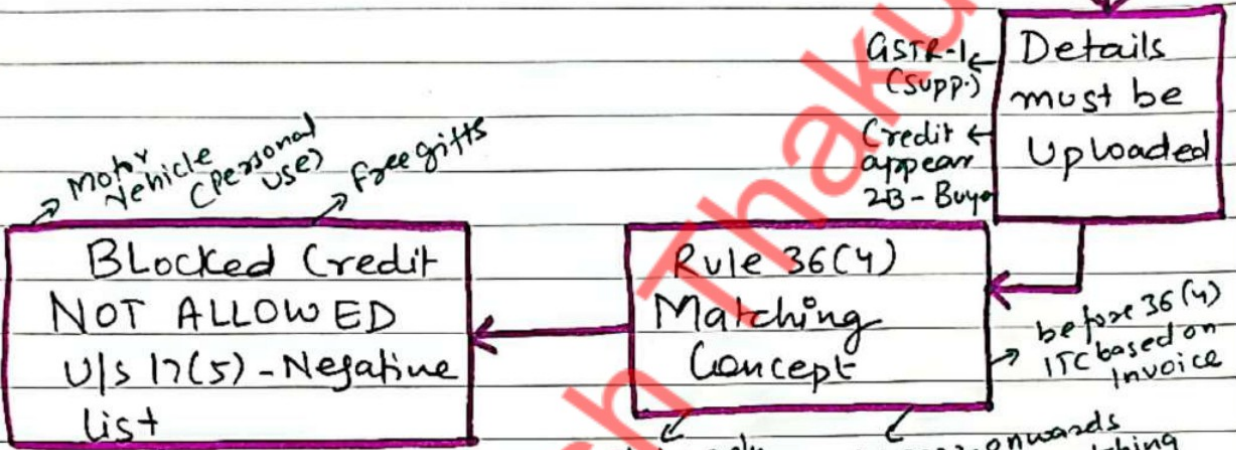
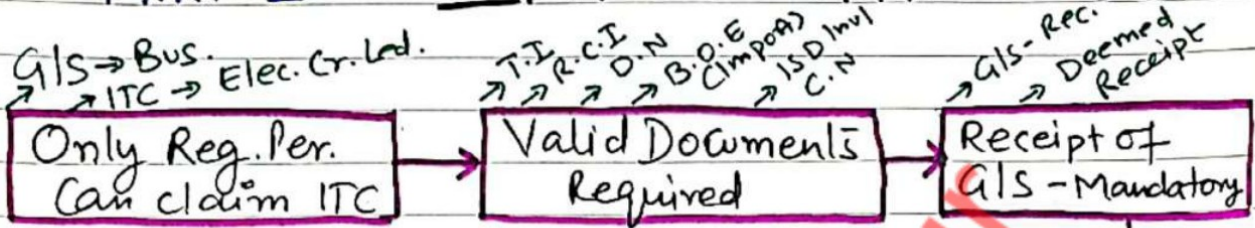
(+) GST $\frac{XX}{XX}$

Depreciation (I.T Act)

Only on receipt of last "LOT"

COMMENT "D12" FOR NOTES

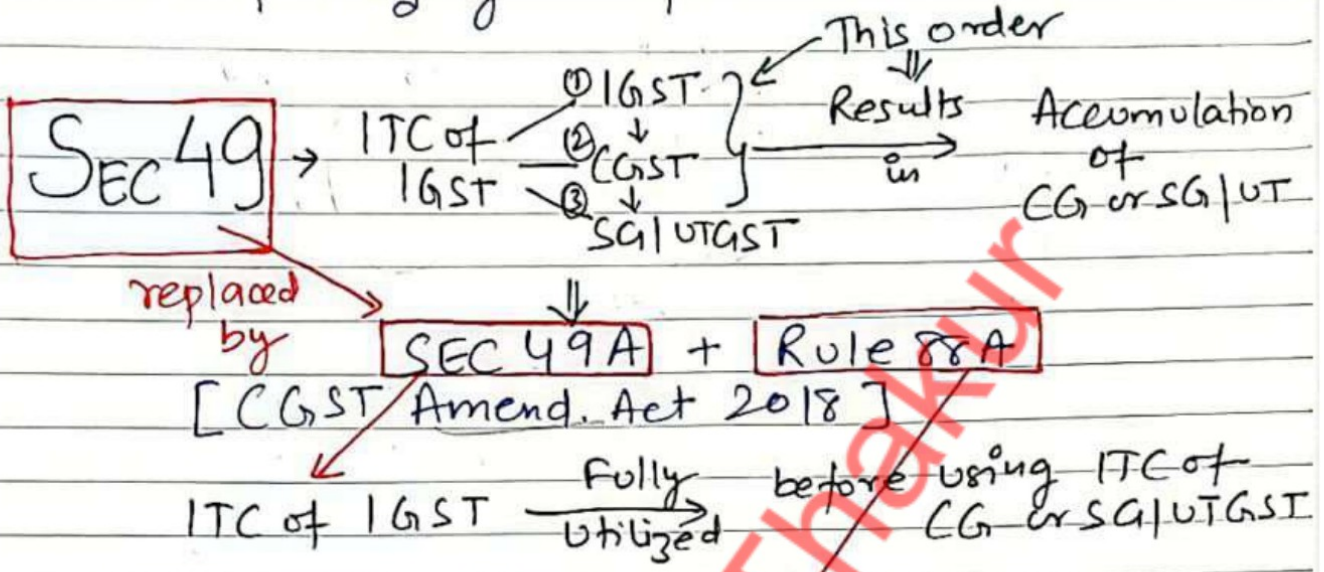
CONDITIONS FOR TAKING INPUT TAX CREDIT PART-2



COMMENT "D12" FOR NOTES

HOW TO SET-OFF I.T.C

Manner of Utilizing the Input Tax Credit [PART-3]



MANNER OF UTILISATION

INPUT TAX	OUTPUT		
	1GST	CGST	SGST
ITC 1GST	①	②	③
	Any Preference ITC of 1GST shall be completely Exhausted [Pehle 1GST Ka ITC pura utilize Karo]		
CGST	⑤ ✓	④ ✓	Not allowed ✗
SGST/UTGST	⑦ ✓	Not allowed ✗	⑥ ✓

MAKE IT VIRAL # CA DEVESH THAKUR

	IGST	CGST	SGST	Total
Output	1,000	300	300	1,600
Input	1,300	200	200	1,700

MANNER OF UTILIZING I. T. C

Input Tax Credit	OUTPUT			Total
	IGST	CGST	SGST	
	1,000	300	300	1,600
ITC of IGST	(1,000)	(200)	(100)	
Total 1,300	↑	↑	↑	
Bal OIP	Nil	100	200	
ITC of CGST (200)		(200)	(200)	
SGST (200)				
Output Liability	Nil	Nil	Nil	
Bal I.T.C CIF	-	100	-	

JOB WORK

[Section 19 CGST]



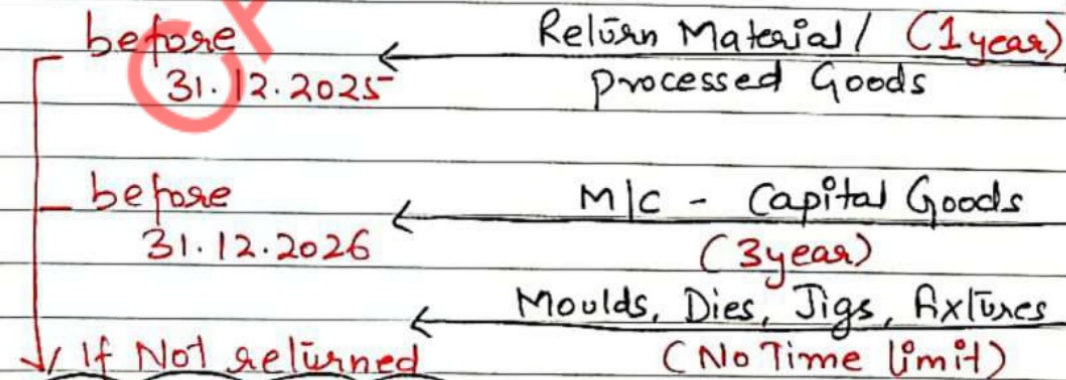
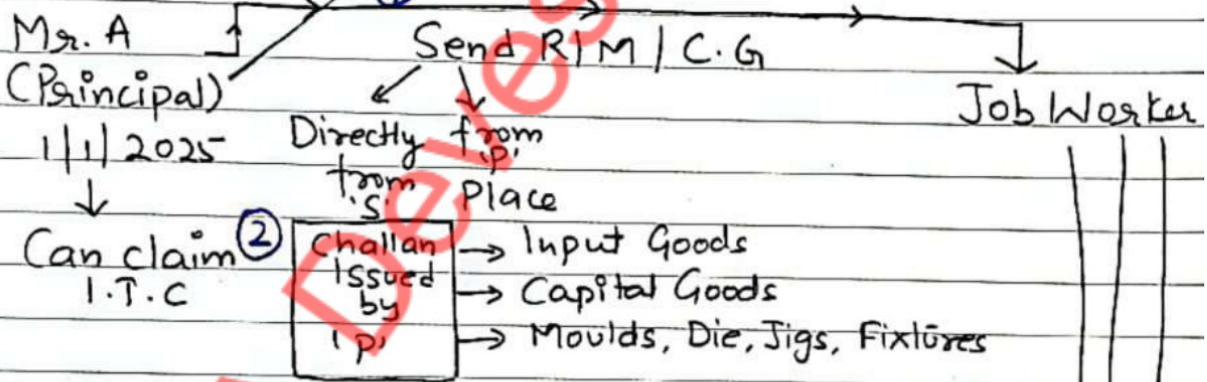
Issue

P ∇ Rec. goods
Sec 16(2)(b)
↓
Sec 19(2)
Allow I.T.C ✓

Form I.T.C-04
By 'P'
• Good sent to J/worker
• Goods rec. back

DID - half yrly ← 25.10
Annual ← 25.4
25.4

[P- Can take I.T.C on Inputs | Capital Goods]



Treated as if Sold to Job Worker

- P - Issue Tax Invoice
- Pay GST + Interest
- Report in GSTR.

16/30

COMPOSITION SCHEME

Under GST

Small Business + Service Providers → Pay Less ✓
 → Do Less paperwork ✓
 → No ITC headache ✓
 NIN 2/2019-CT-7.3.19 → Simple & hassle free

Who Can opt??

Conditions

↓ No Limit in PFY

- ₹ 1.5 Cr - for Goods Supplier ✓
- ₹ 50 L - for Service Providers ✓
- ₹ 75 L - for NE States / Uttarakhand ✓

- ✓ Only Intra-State Sales
- ✗✗ (No Inter-St. / Export)
- ✗✗ E-Commerce platform
- ✗✗ Collect GST from Buyer
- ✗ Input Tax Credit (ITC)
- ✗✗ Tax Invoice
- ✓ Bill of Supply

Must be a Registered Person

"Display - Composition Taxable person"

Tax Rates

Return & Compliance

	CGST	SGST	Total
Mfr ✓	0.5%	0.5%	1%
Trader (Goods) ✓	0.5%	0.5%	1%
Rest Ser. ✓	2.5%	2.5%	5%
Other Ser. ✓	3%	3%	6%

Int. Econ SOEG

Quarterly: Form CMP-08 (By 18th of next month)

Annual: Form GSTR-4 (By 30th of April) or Extended

Form GSTR-9A (Exempt or optional)

If Conditions Violated

SCN ✓
CMP-05 ✓

Accept/Deny

CMP-07

Order by officer ✓

ITC-01

Increase or Deny

Stock Summary

Pay Tax + Penalty

PO ⇒ reasons
 ⊕ - wrongly opted scheme

GST ITC-04

JOB WORK

Declaration
from
↓
Principal
(Registered
person)

- > Goods Supplied directly to Jlw's premises
- > Goods Sent to Jlw
- > Goods received back

Filing

from 1.10.21 onwards

Turnover > 5cr Half yearly
(Apr-Sep)
(Oct-Mar)

Turnover ≤ 5cr Yearly

Steps to file

- > Login to GST
- > Services > Returns > ITC forms
- > Prepare online or offline
- > Select FY & period

Registered or Unregistered
Job Worker

Challan No., Date,
Item Details

Original challan (if
applicable)

Tables

- 4 - Input/Capital Goods Sent to Jlw
- 5A - Goods rec. back from same Jlw
- 5B - Goods rec. back from diff. Jlw
- 5C - Goods Supplied from Jlw's premises

STAY CONNECTED | KEEP LEARNING
30 DAYS GST CHALLENGE

GST REGISTRATION

07 ABCDEI111G 2ZO

State Code

PAN of Bus.

No. of Firm
reg. under PAN

Unique
No.

- Identifying the taxpayer
- Collect GST Legally
- Claim I.T.C

G
S
T
I
N

W/o Registration

- X Collect tax from Customer
- X Claim I.T.C

Benefits

- Legal Recognition as a Supplier
- Can Collect GST & Issue Tax Invoice
- Claim I.T.C on purchases
- Smooth Tax Credit flow

Mandatory Registration Sec 22 (Threshold)

If Agg. Tlo > 40L / 20L
(G) (S)

S.C. States 20L / 10L

No Registration Req. (Sec 23)

- Exempt / Non taxable GST
- Agriculturists
- Only RCM Supplies
- Exclusive S.O.G
- Tlo ≤ 40L & Not engaged in
 - Inter-state Supply
 - Ice-cream, tobacco etc
- Not in Specified States
- Not opted for Voluntary Registration

Compulsory Registration Sec 24

- Inter-state S.O.G
- E.C.O
- Supply through E-Com
- NIR taxable person
- Agent's Supplying on behalf of other
- ISD
- Foreign Supplies of BIDAR Services
- Online Gaming (foreign Supplier)

DOCUMENTS UNDER GST

S.No	TYPE	FEATURE
1	TAX INVOICE Rule 46/54	<p>Reg. person Sells → Taxable Goods/Services</p> <p>Except</p> <ul style="list-style-type: none"> ↳ Composition Dealers ↳ Those Selling exempted Goods/Services
2.	Bill of Supply Rule 49	<p>Bill → w/o GST</p> <p>Issued by</p> <ul style="list-style-type: none"> ↳ Composition Dealer ↳ Suppliers of exempted Goods/Services
3.	Invoice-Cum-Bill of Supply Rule 46A	<p>Supplying → Taxable + Exempted Goods [to unreg. person]</p> <p>Instead of 2 Separate bill - one Combined Invoice</p>
4.	Receipt Voucher Rule 50	<p>Supplier ← receives [before actual Supply] → Advance Payment</p>
5	Refund Voucher Rule 51	<p>Supplier ← Advance received</p> <ul style="list-style-type: none"> ↳ No Supply made ↳ No Tax Invoice Issued
6	Payment Voucher Rule 52	<p>Recipient → RCM</p> <p>↳ Liable to pay GST</p>
7	Debit Note Rule 53	<p>Supplier → used to Increase → Taxable Value</p> <p>↳ Tax amount</p>
8	Credit Note Rule 53	<p>use to reduce → Taxable Value</p> <p>↳ Tax amount</p>
9.	Self Invoice Rule 46	<p>Buyer ← Goods/Services → Unreg. Person under RCM</p>
10	Delivery Challan Rule 55	<p>Goods moved → Job Worker</p> <p>But No actual Sale</p>

19

GSTR-1

Date.....

4A, 4B, 6B, 6C
B2B, SEZ, DE
INVOICES
Incl - UIN

5 - B2CL
LARGE
INVOICES
UR, Inv > 14

6A - EXPORT
INVOICES

7 - B2C
OTHERS
Net of DCN

8A, 8B, 8C, 8D
Nil Rated
Exempted
Non-GST
Inter + Intra

9B - Credit /
Debit Note
B2B / B2C

11-A
Advance
received
Liability
Inv x Adv

11-B
Adjustment
of
Advances
T-4, 5, & 7

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12 - HSN
B2B / B2C

13 - DOCS
Issued
TI, DN, CN
RV, PV etc

14 - Supplies
through ECO
Amz, Flip, Myn, Meeshko etc

15 - Supplies
u/s 9(5)
ECO

MAKE IT VIRAL

AMENDMENT

9A
B2B
B2CL
EXPORT

9C
CDNRA
CDNURA

10
B2C
Others

11A/B
Adv/
Liability
Adj.

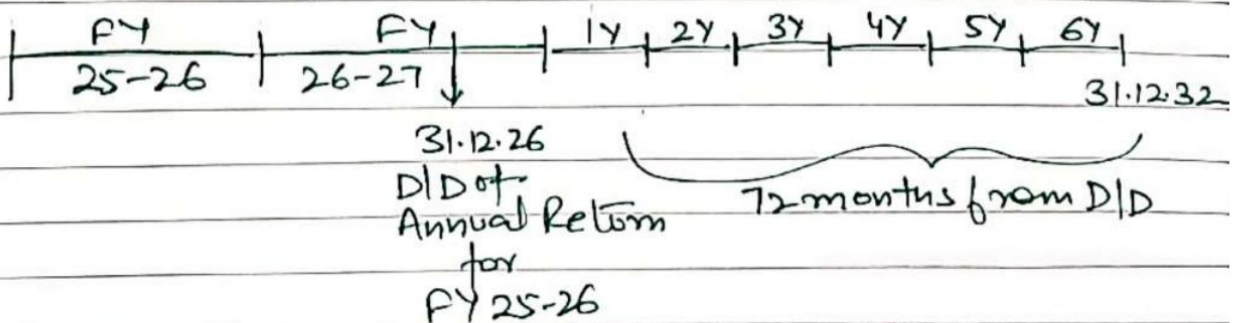
14A
Supplies
through
ECO

15A
Supplies
u/s
9(5)

A.A.Tin P. R. Y	Digit
HSN up to 5CY	4
> 5CY	6

Penalty (Sec 122) < 100% of tax evaded
↓ w.e.h ₹ 10,000
Supply w/o Invoice
False Invoice

TAX INVOICE - RETENTION (72 MONTHS)



Date.....

3.1 Tax on O/W & RCM Inv. Supp.	3.1.1 Supplies Notified u/s 9(5) (GST Act, 2017)	3.2 Inter-State Supplies
(a) O/w Supplies [Zero rated, Nil, Exempted]	Export } GST pay here SEZ } only ↑ SOURCE GSTR 1 / 1A LIABILITY	Supplies to
(b) Zero rated		- Unregistered
(c) Nil / Exempted		- Composition Taxable person
(d) Inward Supplies (RCM)		- UIN holder
(e) Non GST O/w Supplies		

4. Eligible I.T.C	5. Exempt, Nil & Non GST	5.1 Interest & Late fee for previous Tax period
Import of Goods	Inward Supplies [Inter + Intra state]	(Date of (-) Due date filing of filing)
Import of Services		x 2% p.d (in case of liab.)
Inward Supplies - R.C.M		x 10% p.d (No liab.) (GST + SGST) i.e 50/20
- ISD		
All other I.T.C Reversed	6.1 Payment of Tax	
R-38, 42, 43 & 17(5), others		

UPDATE JULY 2025 - GSTR-3B

[GST Advisory - 7.6.2025]

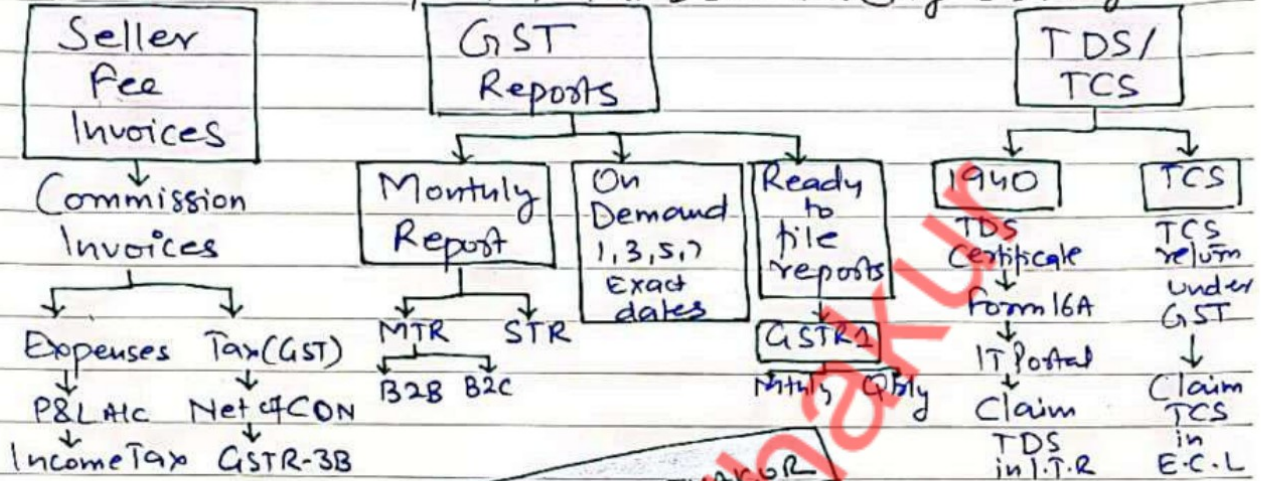
Auto-populated liability	If Mistake in GSTR-1 / IFF	Double Check GSTR-1 / IFF
↓	↓ Correct via	↓
No Longer "EDITABLE"	GSTR-1A before filing GSTR-3B	before GSTR-3B Generation

AMAZON

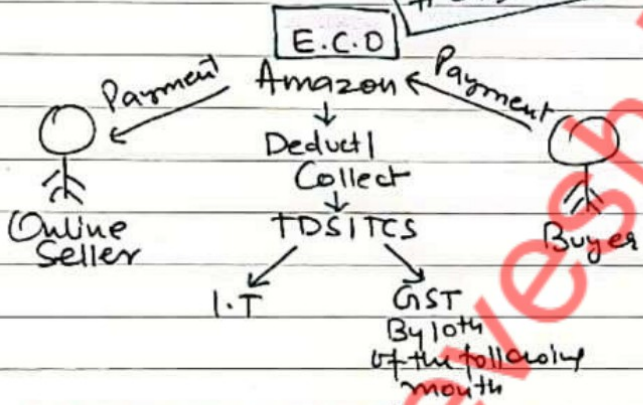
Date.....

E-COMMERCE SELLER

Dashboard > Reports > Tax Document Library



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RECONCIATION (VERY IMPORTANT)

GSTR vs B.O.A vs TCS Return
 MTR
 → GSTIN wise
 → Statewise

FLIPKART, MEESHO, MYNTRA, JIO, OTHERS
 COMMENT " " Portal ka Naam Jispe Aap
 Chahte hoon mein gisi detailed Video banau

REPORTING UNDER GST

GSTR-1

- Table 4A - B2B Sales
- Table 7 - B2C Unregistered
- Table 9B - Credit/Debit Note
- Table 14 - through ECO GSTIN + Value Statewise

TAG
 YOUR
 FRIENDS
 &
 FAMILY

GSTR-3B

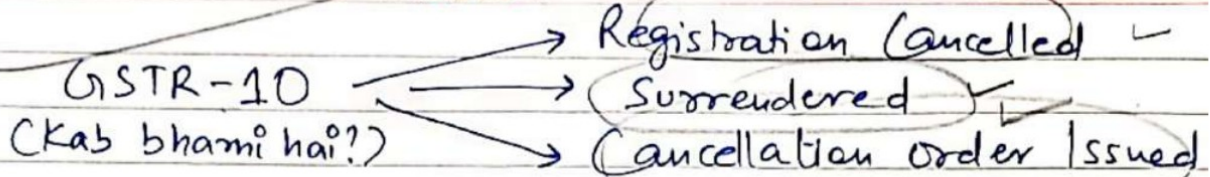
- Table 3.1 (a) B2B + B2C
- Table 4A (5) Others I.T.C.

MAKE IT VIRAL

"SAB KUCH RECONCILE/MATCH HOTA HAI, BAS PROPER ACCOUNTING CHAHIYE"

GSTR-10 FINAL RETURN

"Aakhri Return in GST"



GSTR-10 FINAL RETURN	Vs	GSTR-9 ANNUAL RETURN
Filed by Taxpayer		Active Registered Taxpayer ✓
Frequency: On Cancellation [one-time]		Annually ✓
Cancelled ✓	FINAL GOOD BYE! SURPRISE GIFT ✓	

COMMENT "G-10" FOR NOTES

Mandatory	NIL RETURN
GSTR-3B before GSTR-1 ✓	# If "NO" held in stock
GSTR-10 ✓	Semi-finished finished goods
Due Date 3 months from effective Cancellation order ✓ w.e. later ✓	# Capital goods/ Plant/ Machinery on which I.T.C is req. to be reversed ✓
# CANCELLATION ORDER ✓	# Amt of Tax req. to be paid back to govt. ✓

HOW TO FILE GSTR-10

Services → Return → Final Return
 Address for future Correspondence

CA Certificate ✓

8A, 8B, 8C, - Goods Details with Invoices	8D - Goods details w/o Invoices	9810 Amt of Tax Payable & paid
Supplier GSTIN ✓ Invoice/BOE - No./dt ✓ Item details ✓	Item Details ✓	

APPORTIONMENT & BLOCKED CREDIT

[SECTION - 17]

PURPOSE

Restrict I.T.C when Goods/Services
 ↓ ↓ ↓ ↓
PARTLY USED FOR
 ↓ ↓ ↓ ↓
 Business Non Taxable Exempt
 ✓ Bus. Supplies Supplies

APPORTIONMENT RULE

Mixed Use: Taxable + Value of Exempt Supply
 Business + Non Bus. I.T.C for Bus. ITC for Tax. Supply (Incl. Zero rated) ITC(2)
 Includes RCM Supplies (Recipient) - Trans. in Securities - Sale of land - Sale of buik. (Subj. to Sch II para 5(b))

Banking/ Financial Institution/ NBFC

17(4)

Follow 17(2)

Avail 50% I.T.C of eligible Credit every month (rest lapses)

Once chosen fixed for year

50% restriction N.A for Inter-branch Supplies under same PAN

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(ITC not available)

BLOCKED CREDIT 17(5)

Motor Vehicle (≤ 13 seats incl. driver) Allowed if

- Further Supply of such Vehicles
- Passenger transp.
- Driver Training

Insurance, Servicing repair & Maintenance

Certain Services/ Goods

Work Contract Services

Compositon Scheme G/S

N.R.T.P

CS R related GLs

Personal Consump.

Vessels & Aircrafts

Allowed if: Further Supply Passenger transp., Navigation/ flying/ training Transp. of Goods

Goods/ Services for Construction

Goods lost, free Samples etc

Tax paid u/s 74 upto FY 23-24

M/s ALPHA ENTERPRISES (REGULAR TAXPAYER)
(PURCHASES - JULY 2025)

DATE _____

PURCHASE	Value (₹)	GST (₹)	PURPOSE	REMARKS
Office chairs & Tables ✓	1,00,000	18,000 ✓	Office Use ✓	Eligible ✓
Car (5 seats) ✓	8,00,000	1,20,000	Director's personal + Office use	Blocked - Motor Veh. < 13 seats not for allowed purposes
Catering for client event ✓	50,000	9,000 ✓	Business hospitality	Blocked unless outward supply same category
Machinery fixed to earth ✓	5,00,000	90,000	Manufacturing	Eligible (Plant & M/c) ✓
Raw Materials ✓	4,00,000	72,000 60% ✓ 43,200 ✓	60% Tax goods 40% for exempted goods	Appportion I.T.C
Repair of Company Truck ✓	20,000	3600 ✓	Used for Goods transport	Eligible (allowed for goods transp. vehicle)
Cement & Steel for office building ✓	2,00,000	36,000 ✓	Construction of immovable property	Blocked (Own account Construction)
Goods given as free sample ✓	30,000	5,400 ✓	Promotion	Blocked
		3,54,000 ✓		1,54,800 → ITC mileage 1,99,200 → Blocked / Exempt portion

Mandatory Unless Specifically Exempted

DATE _____

Ultimate

Opportunity to

Rectify Error/Omission in GSTR-1/3B

GSTR-9 ANNUAL RETURN

Optional for T/O upto 2Cr (Refer NIN for the relevant F.Y)

Pre-Condition File GSTR-1/3B for the Relevant F.Y before GSTR-9

Due Date: 31st December FY 24-25 → 31.12.25 (Extendable via Notification)

GSTR-3B

SOURCE

GSTR-1

Outward/Inward/ Payment of Taxes ①

Details of Outward Supplies ②

Books of Accounts Sec 35(C)/ Rule 56 ③

① = ② = ③ "if NOT"

CASE A Tax Short paid Declare & Pay

CASE B Tax Excess paid if eligible file RFD-01

FY 2024-25

Mr. Varma

If GSTIN Cancelled

& GSTR-10 (Final Return) + Cancellation Order before 31st March of R. F.Y then No- GSTR-9

R.F.Y - Relevant financial Year

Otherwise "Yes"

LATE FEES

	IG	CGST	SG/UT GST
Normal			
Return filer	50 P.d	25 perday	+ 25 perday
Nil			
Return filer	20	10	+ 10
(Total liability)			

$$\left. \begin{array}{l} \text{No of Days} \\ \text{Delay} \end{array} \right\} \times \begin{array}{l} 25/- \\ \text{CG} \\ + \\ 25/- \\ \text{SG.} \end{array}$$

INTEREST & LATE FEES

INTEREST [Sec 50/Rule 88B]

R 88B(1)	R Amiso 88B(1)	88B(2)	88B(3)
If Return is LATE	Special Relief	Other Cases	Wrong ITC used
↓	↓	↓	↓
Interest start Net Cash Liability Par Lagega (Jo Electronic Cash Ledger se pay kia ho) - ITC wale part par Nahi [Agar aapke against Sec 73/74/74A ka koi proceeding start Nahi hua hai]	Agar aapne Due date se pehle Electronic Cash Ledger me paisa deposit kar Diya tha, aur wo filing date tak khali pada raha toh us amount par Interest Nahi Lagega.	Agar Tax Cash + ITC Done due date ke baad pay kia toh Due date se tak Interest Lagega.	Agar aapne galat ITC avail karke use kiya, toh 24% Interest Lagega - Date of Utilisation se lekar reversal ya payment hone tak

GSTR-3B June 2025 (Tax period)

24.07.2025 (Due Date)

CADEVESH THAKUR
 30,000 Paid via ITC
 50,000 Cash Ledger
 20.07.2025 (Actual Date of filing)
 ₹ 80,000 (Net GST Liability after I.T.C)

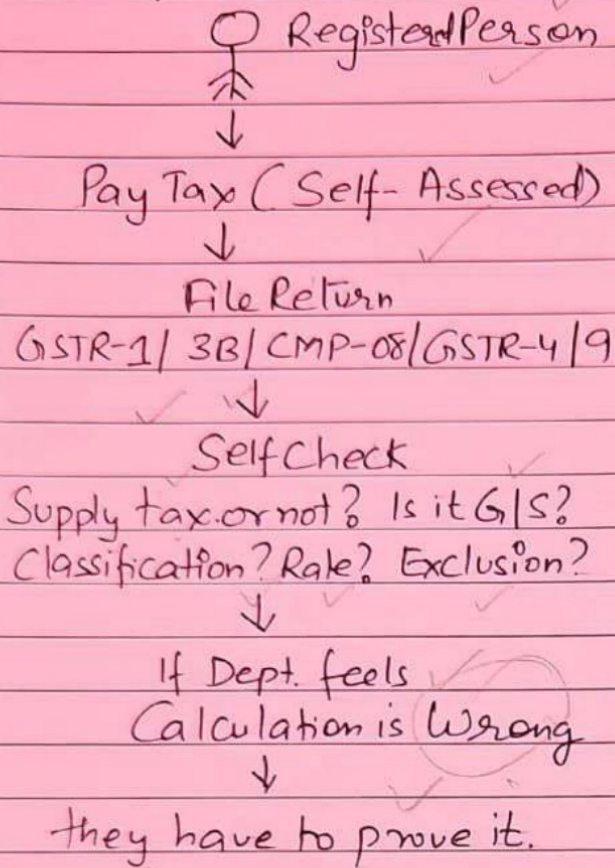
[7 days (July) + 13 days (August)] → 20 days
 ROI - 18%
 Amt in Cash Ledger before Due Date: ₹ 20,000
 Balance 30,000 deposited on filing date: 13.08.2025
 Deposited on: 20.07.2025

Rule 88B(1) Only an Cash portion not deposited before due date

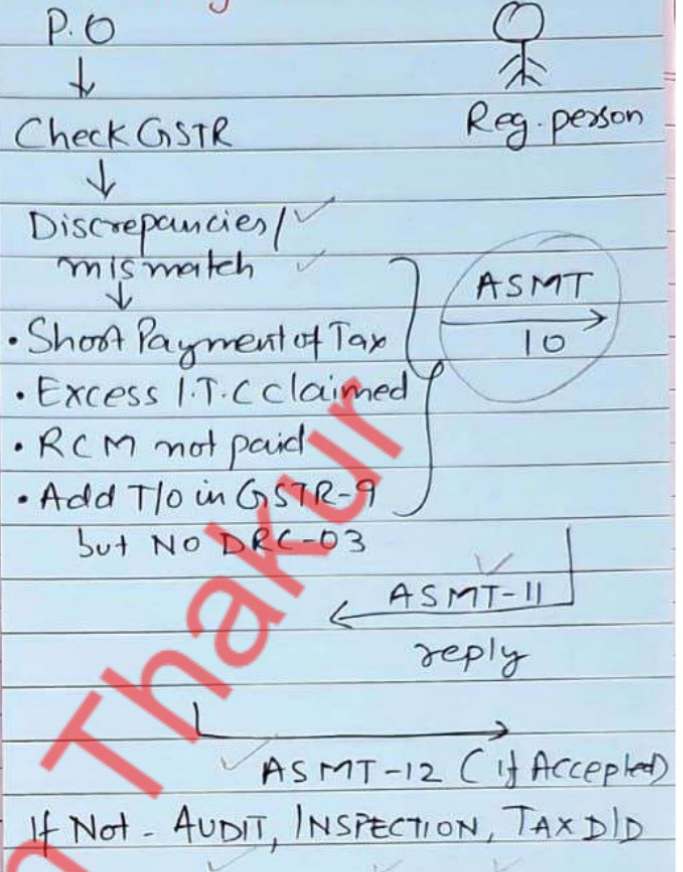
Interest on Formula = Amt x R x Delay Days / 365

= 20,000 x 18% x 20 / 365
 = 296

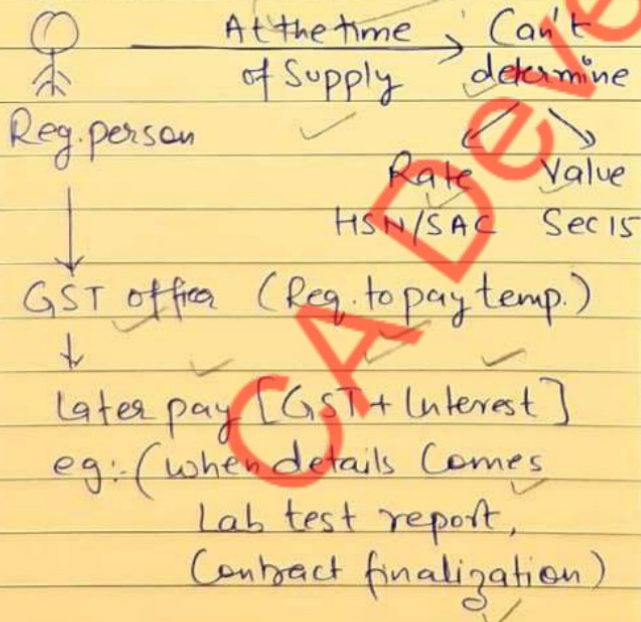
Self-Assessment [Sec 59]



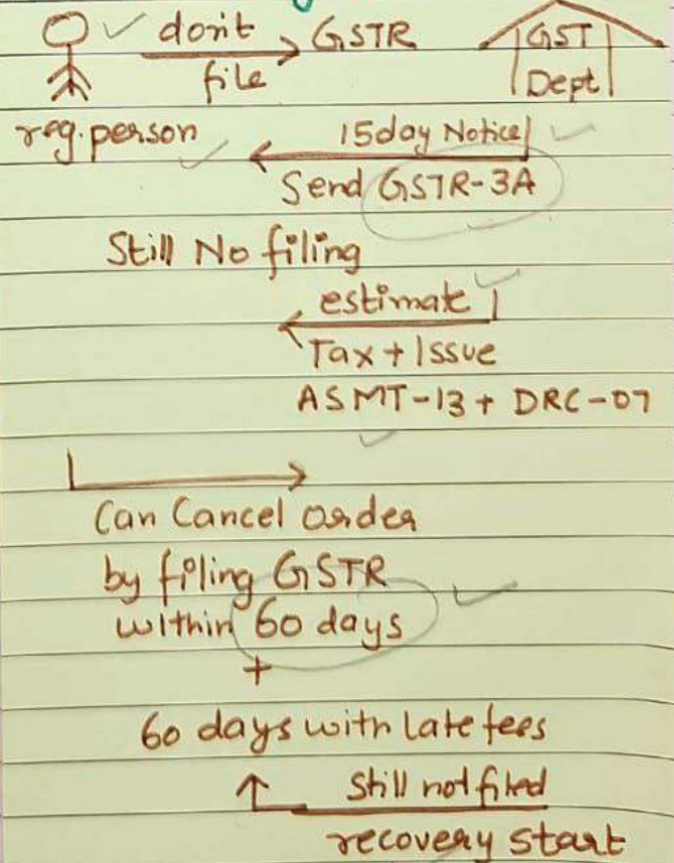
Scrutiny Assessment [Sec 61]



Provisional Assessment [Sec 60]

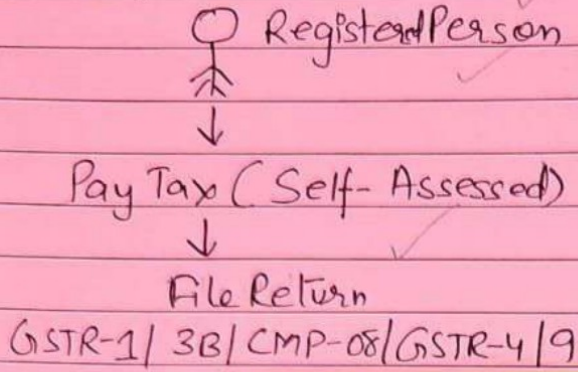


Sec 62 Best Judgement Assessment

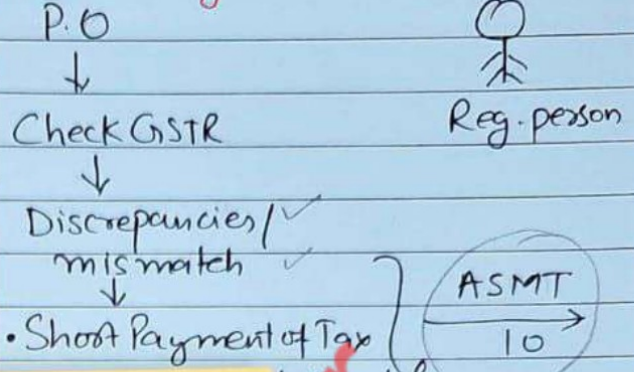


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Self-Assessment [Sec 59]



Scrutiny Assessment [Sec 61]



[Sec 63] Best Judgement Assessment

Supply tax or Classification



Unreg. Person

Once Registered Now Cancelled

Issue ASMT-14

or Should have registered but didn't

Proposed Tax DD + DRC-01
reply within 15 days

they have

Provisional



Reg. person

GST office

Later pay

eg: (when details comes Lab test report, Contract finalization)

Final Order

ASMT-15 + DRC-07
if DD Confirmed

Best Judgement Assessment

GSTR



15 day Notice
and GSTR-3A

estimate
tax + Issue

ASMT-13 + DRC-07

Can Cancel order by filing GSTR within 60 days

+ 60 days with late fees

↑ Still not filed recovery start

#CADEVESHTHAKUR

ACCOUNTS RECORDS & AUDIT

Records & Audit

List of Records

Sec 35	Rule 56	Inward Supply (ITC)	Outward Supply (Tax liability)	Goods sent to Job work/ approval	Stock Register	Related party/ Distinct person transaction	Return filed
Records maintained at principal place of business	Accounts & Records						
More than 1 place of business - records at each additional place of business	Maintained Separately for each activity						
Audit Requirement	Manufacturing						
Turnover > 2Cr	Trading						
By CA/ CMA	Provision of Services						
Submit Audited annual Accounts & Reco (Form 9C)							

SAVE THE REEL FOR LATER

COMMENT "RECORD" TO KNOW IN DETAIL

Audit Procedure

Form GSTR-9C

Eg:- Inward Supply Input Tax Credit	> Annual Audit form
> Verify Item/Service wise for I.T.C eligibility	> PART A
> RCM applicability & Payment (Cash Ledger)	Basic Details
> Verify Register with Purchase Invoices	Reco. of Turnover (Audited FS vs GSTR-9)
> Pro-rata Credit	Reco. of Tax paid (rate wise liability vs GSTR-9)
• Short receipt	Reco. of Input Tax Credit (Audited FS vs GSTR-9)
• Destroyed	Auditor's Recommendation on Additional Liability due to Non-reco.
• Rejection	Instructions from NIN-49/2018 - CT & 74/2018 - CT
> Credit Notes/Reverse ITC	> Part B - Certification
> Rule 42/43	
> Blocked Credit n(s) & MORE	

30 DAYS GST CHALLENGE

HAPPY JANMASHTAMI 2025

AUDITS UNDER GST

Definition u/s 2(13) CGST Act, 2017

Correctness of

- Turnover Declared
- Taxes paid
- Refund Claim
- I.T.C availed
- Compliance with Act/Rules
- Applicable to Reg. persn

Sec 65
Audit by Authorities

Sec 66
Special Audit

CA DEVESH THAKUR

By Commissioner/ Authorized officer
Period - FY or Multiples

Trigger - Scrutiny, Enquiry, Investigation, Other proceedings

Rule 101 → Period of Audit
→ Notice for Audit
→ Conduct

COMMENT "AUDIT" TO KNOW MORE.

Officer - Not before Asst. Commissioner
Ground → Value not correctly declared

Form GST ADT - 01
(15 working days prior)

→ Credit availed not within normal limit

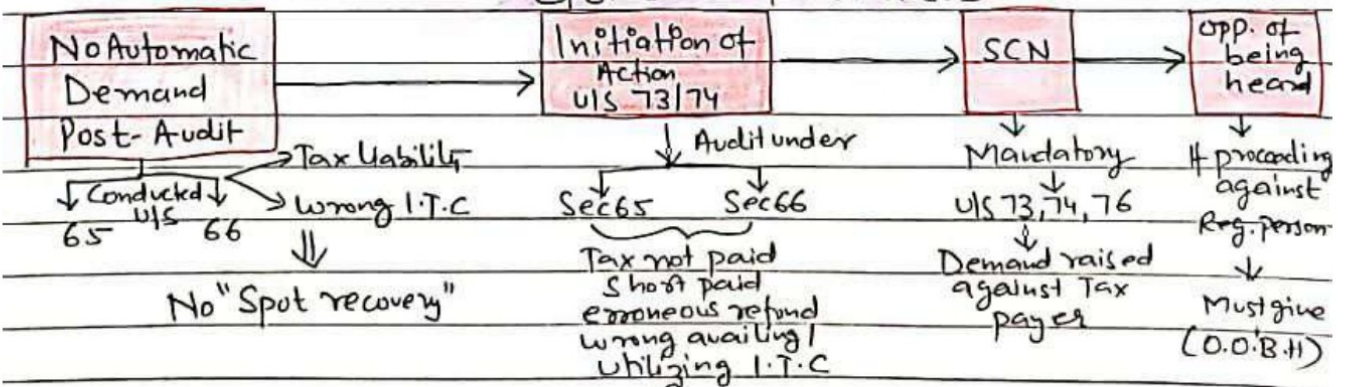
Location! Business place/
Tax office
Completion Time → 3 months from Commencement
→ Extension - upto 6 months by Commissioner (written reason)

Form GST ADT - 03
Report → Within 90 days to Asst. Comm.
→ Extension 90 days
→ Form GST ADT-04

Opportunity of being heard
Action u/s 73/74

Action u/s 73/74

GENERAL PRINCIPLES



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100% Free

Hindi Medium

Beginner to Advanced

Updated 2025

Download Handwritten Notes PDF: etaxsave.com/30-days-gst-challenge