Calendar: GST Filing Calendar – Simplified Guide

Know *what* to file, *when* to file, and *why it matters*

GST compliance runs on a fixed monthly and quarterly rhythm. Use this calendar to avoid late fees, interest, and compliance stress.



Introduction

For every business owner in India, mastering GST compliance is non-negotiable for success. This GST Filing Calendar – Simplified Guide is your essential tool to demystify the process. It clearly outlines what to file, when to file, and why strict adherence to the dates matters. By following this calendar, you can confidently manage your monthly and quarterly returns, avoid penalties, and keep your cash flow healthy. This guide is a crucial step in helping your business **dreamBIG** by establishing a foundation of predictable, stress-free compliance.

Monthly GST Returns (Most Regular Businesses)

10th of Every Month

GSTR-7 / GSTR-8

- **GSTR-7:** Filed by businesses deducting TDS under GST.
- **GSTR-8:** Filed by e-commerce operators collecting TCS.

Applies only if your business is registered for GST TDS or operates an e-commerce platform.

11th of Every Month

GSTR-1

- Details of **outward supplies (sales)** made during the month.
- Includes invoices, debit/credit notes.

This feeds into your customer's GST records.

13th of Every Month

GSTR-5 / GSTR-6

- **GSTR-5:** Filed by **non-resident taxable persons**.
- **GSTR-6:** Filed by **Input Service Distributors (ISD)**.

Applicable only to specific business categories.

20th of Every Month

GSTR-3B

- Summary return for **tax payment** (sales, ITC, net GST payable).
- Most critical GST return.

Late filing attracts interest and blocks ITC.

Quarterly GST Returns (Composition Scheme)

18th of the Month Following Each Quarter

CMP-08

- Quarterly tax payment statement for **composition dealers**.
- Covers turnover and tax payable for the quarter.

Filed in: **January, April, July, October**

At-a-Glance GST Filing Checklist

☐ GSTR-1 – Monthly sales details
☐ GSTR-3B – Monthly tax payment summary
☐ GSTR-7 – GST TDS return (if applicable)
☐ GSTR-8 – GST TCS return (if applicable)
☐ CMP-08 – Quarterly (composition scheme only)
☐ GSTR-5 / GSTR-6 – Special cases only

Important Notes

- Filing dates are **fixed every month** (not financial-year based).
- Missing a return can block **Input Tax Credit (ITC)**.
- Late filing leads to **late fees + interest**, even if tax is NIL.
- Always reconcile **GSTR-1 vs GSTR-3B**.

Summary

GST compliance is predictable when you follow the calendar.
Know your applicable forms, mark monthly and quarterly dates, and file on time to avoid penalties and cash-flow issues.

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