

Monthly filer or Quarterly filer: Monthly/ Quarterly

Name of client:

GSTIN:

Basic Checklist

1. Review sales figures from the sales register	Remark
- Taxable amount (Discount, Transport charges, Packaging charges, etc. have been adjusted)	
- Rate of tax correctly calculated	
- Amount of tax correctly computed based on the rate	
- CGST, SGST and IGST correctly charged based on place of supply provisions	
- Exempted and Nil rated supply calculated, if any	
- Serial number of invoices issued verified	
- Information of B2B supplies and B2C supplies available separately for uploading	
- Taxable value and tax amount of credit notes verified	
- Serial number of credit notes issued verified	
- Revenue figure finalized	
- Amendments to be made, if any	
- Tax calculations for reverse charge	
- If Quarterly Return and Monthly Payment (QRMP) Scheme is opted for, invoices to be uploaded using Invoice Furnishing Facility (IFF)	
- Check applicability of Rule 86B <ul style="list-style-type: none">o Turnover of the month > 50 lakhs [Turnover = Taxable value – exempt supply – zero rated supply]	
- HSN data verified and obtained for uploading	

2. Review of purchases and Input Tax Credit (ITC)	Remark
- Purchases are from B2B suppliers	
- Amount of tax correctly computed based on the rate of tax	
- CGST, SGST and IGST correctly considered based on place of supply provisions	
- Verification of ITC with GSTR 2B	
- List of suppliers consistently not filing returns on time	
- Eligible and Ineligible credit is separated	
- Credit notes uploaded by suppliers and available in GSTR 2B considered	

2. Review of purchases and Input Tax Credit (ITC)	Remark
- ITC of IGST, CGST and SGST finalized and restricted up to 105% of eligible credit	
- Reconciliation of total eligible credit as per purchase register, total credit available in GSTR 2B and balance credit, if any, to be availed in future months	