

Improvements made in filing process of GSTR-4 (Annual)

- Taxpayers who opt for Composition Levy are required to file an annual return in Form GSTR-4 from FY 2019-20 onwards.
- Several taxpayers were earlier filing GSTR-4 without filling up the required details in Table-6 of the said form with the result that the amount paid through Form CMP-08s became excess tax paid and got credited to Negative Liability Statement.
- To prevent taxpayers from making this mistake, they are now shown a warning message, "Table 4A to 4D and Table 6 outward supplies are required to be filled by taxpayer".
- A reconciliation statement is also shown if difference occurs in table 5 and 6.
- In addition, for taxpayer who have already filed Form GSTR-4 wrongly for the FY2019-20 and/ or FY2020-21, a code was deployed to update the Ledger Tables for correcting the negative liability, in the backend.