24ETAX ERP · PROCESS GUIDE 09

GST

Covers: GST & compliance › GST workspace, Return filing, Monthly close, Compliance calendar

User guide · 24etax-erp.com · Issued 17 November 2026

Purpose

Prepares GST returns from the books and files them: reconcile purchases with GSTR-2B so input credit is right, compute GSTR-1 and GSTR-3B, get a second person's approval, pay the tax and file with an OTP. The monthly close checks the month for gaps before filing, and the compliance calendar shows every due date.

Who does what

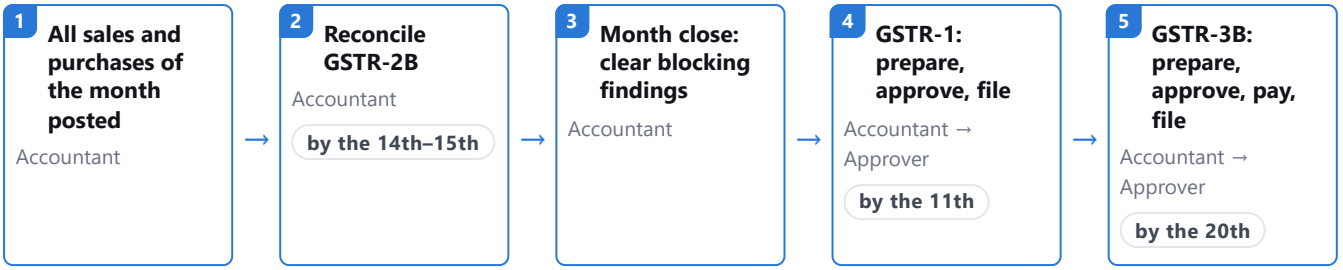
Step	Who	Right needed
2B reconciliation, compute, prepare and save to portal	Accountant	Create vouchers
Approve, submit, pay and offset, file	Approver or Admin – not the preparer	File returns
Filing profile, signatories, portal connection	Admin	Settings

Before you start (one time)

1. The organisation has its GSTIN (**Administration** › **Settings**), and every other registration is a branch with its own GSTIN (**Administration** › **Organisation** › **Branches & GSTINs**). A branch without a GSTIN belongs to the head-office registration. The workspace lists every GSTIN you may see; members assigned to particular branches see those branches' registrations only.
2. On gst.gov.in, enable API access for each GSTIN (Profile → Manage API Access).
3. The administrator connects the GST provider and opens the portal session with an OTP in **Administration** › **Integrations** (guide 17). The session lasts about 6 hours and is renewed while in use; when it lapses, administrators are notified.
4. Open **GST & compliance** › **Return filing** › **Filing profiles** . For each GSTIN set the **Scheme** (**Regular** or **Composition**) and **Return frequency** (monthly or quarterly/QRMP). Click **+ add signatory** and enter the name, PAN and mobile hint of the authorised signatory whose mobile is registered on the portal. **Save** .

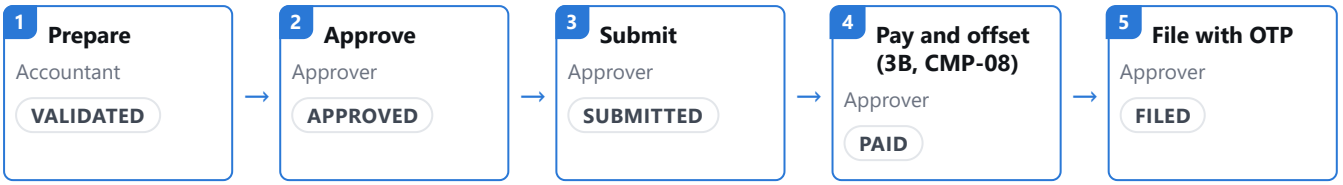
Process flow

MONTHLY GST CYCLE (REGULAR TAXPAYER)



- QRMP: IFF by the 13th in the first two months; GSTR-1 by the 13th and GSTR-3B by the 22nd or 24th after the quarter. Composition: CMP-08 by the 18th after the quarter.
- After filing, the administrator sets the lock date so the month cannot change.

FILING ONE RETURN – THE STEPS ON SCREEN



- If the portal reports errors after Prepare, fix the invoices in the books and prepare again.
- After Submit the return is frozen on the portal and can no longer be changed.

Steps

1. Reconcile purchases with GSTR-2B

1. Open **GST & compliance** › **GST workspace**, choose the GSTIN and period, and open the **2A / 2B** tab.
2. Click **Fetch 2B from GSP** (available from the 14th). Or download the B2B CSV from the GST portal, choose the GSTIN it was downloaded for, and use **Import & reconcile**. Re-importing a period replaces it for that GSTIN only. A supplier invoice reported to two of your GSTINs is two purchases: each is drafted under its own branch.
3. Each supplier line is marked matched, amount mismatch, or not in books. Purchases in your books that the supplier has not reported are listed as credit at risk.
4. For "not in books": the system has prepared a purchase proposal in the Review inbox (guide 02). Check the bill and approve it, or reject if the supply is not yours.
5. For a mismatch: open the voucher, compare with the bill, and correct by reversal or follow up with the supplier. Use **link…** to tie a 2B line to the right purchase voucher by hand, **unlink** to undo.
6. Open the **IMS** tab and click **Propose actions**: accept for matched lines, reject for supplies that are not yours, pending where unsure. Review each with its reason.
7. Open **ITC ledger** to see credit available, credit blocked by rule (for example section 17(5)) and reversals.

2. Monthly close (pre-filing check)

1. Open **GST & compliance** › **Monthly close** and click **Run month close** for the period.
2. Read the **Checklist**. **Blocking** items must be fixed before filing (unposted vouchers, unreconciled bank, 2B not fetched, invoices without IRN). **Watch** items are warnings.
3. Open each finding with "open →", fix it in its module, and click **Re-run all steps**. A finding that truly does not apply can be dismissed with a reason.
4. A clean month shows "Nothing to flag — clean month." Keep the **Narrative for the file** with the month's working papers.

3. GSTR-1 (outward supplies)

1. In the GST workspace open the **GSTR-1** tab (or **IFF** for QRMP months). The page shows a live preview from the books.
2. Check the tables: B2B invoices by recipient GSTIN (IRN present where required), B2C, credit and debit notes, nil-rated and exempt, HSN summary, document series. Anything marked "missing" must be corrected in the invoice.
3. Click **Compute** to freeze a version.
4. In the filing panel on the same tab click **Prepare and save to the portal**. The return is saved to the portal and the portal's check is read back. Under **Portal errors — fix in the books and re-prepare** correct each listed document, then **Re-prepare from the books and save**.
5. The approver (a different person) opens the portal summary shown, checks the totals and clicks **Approve**.
6. The approver clicks **Proceed to file**. This freezes the return on the portal; it can no longer be changed.
7. The approver chooses the **Authorised signatory**, clicks **Send EVC OTP**, enters the **OTP** received on the signatory's mobile and clicks the File button. Filing cannot be undone.
8. The ARN and acknowledgement are stored and the calendar item is closed.
GST & compliance › **Return filing** lists each return with who prepared, approved and filed it.

4. GSTR-3B (summary and payment)

1. File GSTR-1 first: the portal locks 3B outward liability to GSTR-1.
2. Open the **GSTR-3B** tab. Check **3.1(a) Outward taxable supplies**, **3.1(b) Zero-rated (exports, SEZ)**, **3.1(d) Inward supplies under reverse charge**, the ITC table (availed, reversed, net) and **6.1 Tax payable**.
3. Read **Hard-lock variances — the portal will not let these differ**. Any variance means the books differ from GSTR-1 as filed; resolve it before going on.
4. **Compute**, then in the filing panel: **Prepare and save to the portal**, **Approve** (a different person), then **Submit (freeze) on the portal**.
5. Under **Payment** click **Read ledgers from the portal**. The screen shows liability, **Credit ledger (ITC)**, **Cash ledger** and **Cash still to pay**.
6. If cash is short, create the PMT-06 challan from the button shown and pay it at the bank (net banking or counter). Then refresh the challan status; the payment journal is booked through normal approval. The part of the cash that pays reverse-charge tax is debited to RCM Tax Payable, the ledger the reverse-charge bills credit; the rest is debited to the output ledgers.
7. Click **Offset liability (ITC first, then cash)**.
8. Choose the **Authorised signatory**, click **Send EVC OTP**, enter the OTP and click the File button. The ARN is stored.

5. Other tabs

Tab	Use
GSTR-1A	Amend a GSTR-1 already filed, in the same period, before 3B. Available only when GSTR-1 was filed from the app.
CMP-08	Composition taxpayers: quarterly statement and payment.
GSTR-9 / 9C	Annual return and the reconciliation of turnover with the audited accounts. Check **Unreconciled** is explained.
Payments	**Record challan payment** for a challan paid outside the filing steps (enter CPIN / CIN, bank, interest and fee).
Credit distribution / **GSTR-6**	Input Service Distributor GSTINs only (see "Several GSTINs" below).

If a return was filed directly on the GST portal, do not prepare it again here: use **Record ARN** so the period is marked filed.

6. Compliance calendar

1. Open **GST & compliance** › **Compliance calendar**. It lists every due date: GST returns per GSTIN, TDS deposits and statements, PF, ESI, professional tax, notice replies, hearings, tender deadlines.
2. Items show overdue, due soon or pending. Items filed or paid through the app close by themselves; for work done outside, click **mark done**.

Several GSTINs

- Each GSTIN has its own workspace, returns, ITC ledger, portal API users and OTP session (Administration > Registrations), e-invoice and e-way bill settings, and set-off / payment journal. The returns of a GSTIN are built from the documents of the branches that file under it, including branches without a GSTIN of their own under the head office.
- The branch chosen on an invoice, bill or document review decides the tax split and the GSTIN printed. A composition registration's invoices carry no tax and print as a bill of supply; they cannot be inter-State and are not e-invoiced.
- Quarterly (QRMP) filers: IFF is optional in months 1 and 2, PMT-06 is due on the 25th of the next month, the 2B review is monthly, and GSTR-1 / GSTR-3B are prepared in the quarter-end month. Reversing a document of a month whose quarter is filed is refused.
- Composition filers: CMP-08 each quarter and GSTR-4 by 30 June after the year; both are on the compliance calendar.
- **Reports** › **GST & Tax** is per GSTIN and includes the control account that ties the shared tax ledgers to the registration's documents and challans.
- Goods or services passed from one of your GSTINs to another are a taxable supply (Schedule I): record them under **Accounting** › **Branch & GSTIN transfers** › **Between GSTINs**. The sender's tax invoice appears in its GSTR-1 as B2B to the recipient GSTIN (IGST across States, CGST+SGST within one), the receiver's purchase matches the recipient's GSTR-2B and earns its credit, and stock moves at cost. Stock journals, transfer challans and inter-branch transfers of anything but money are refused across GSTINs (guide 03).

Input Service Distributor (GSTR-6)

Since 1 April 2025 the credit on common **input services bought from third parties** (audit, software subscriptions, insurance, advertising used by several registrations) must be received on an ISD registration and distributed to the registrations that use them (s.20, Rule 39). In the app the ISD is a branch with its own GSTIN whose **Scheme** is set to **Input Service Distributor** under **GST & compliance** › **Return filing** › Filing profiles. It receives only services (SAC 99…), makes no outward supplies, is not e-invoiced and files only GSTR-6 (due the 13th), which the compliance calendar lists together with its 2B review.

1. Book the supplier bills of common services under the ISD branch, and fetch or upload the ISD GSTIN's GSTR-2B for the month.
2. In the GST workspace of the ISD GSTIN open **Credit distribution**. The ratio is each recipient's turnover in the previous financial year, or the last quarter when a recipient is new; tick **Enter ratios by hand** to override. Click **Compute distribution**: IGST goes as IGST, CGST + SGST as CGST + SGST to recipients in the ISD's State and as IGST elsewhere; every head is split so the shares sum exactly to the invoice; credit the 2B flags as unavailable (or blocked) is distributed as ineligible. Composition registrations and the ISD itself receive nothing.
3. A different person with the filing right clicks **Approve**, then **Issue ISD invoices**: one ISD invoice per recipient per month (ISD/26-27/0001 …), booked as a pair of journals — the ISD debits "Registration A/c – recipient"

and credits its Input tax; the recipient debits Input tax (as received) and credits "Registration A/c – ISD". The recipient's ITC ledger and GSTR-3B Table 4(A)(4) show the credit.

4. Open **GSTR-6**: Table 3 (invoices received), Table 4 (credit available, eligible, ineligible) and Table 5 (ISD invoices) are filled; prepare, approve and file with EVC like any return. The payload follows the published GSTR-6 JSON but is not yet verified against GSTN: validate in the GSP sandbox before a live filing.

Cross-charge of internal services

Services the head office renders itself to the other registrations (management, accounts, HR, IT) are a supply between distinct persons and are cross-charged (Circular 199/11/2023: the value declared is deemed the open market value when the recipient takes full credit). Under **Accounting** › **Branch & GSTIN transfers** › **Between GSTINs** › **Monthly cross-charge of common services**, choose the supplying GSTIN, the month and the expense ledgers that carry the shared cost, and **Save settings**. **Preview** shows the month's cost and its split by turnover; **Run cross-charge** records one services supply per other regular registration (SAC 998599 at 18%, at cost), which each registration's checkers approve and post like any supply between GSTINs. A month can be run once; reverse the supplies to run it again.

Checks and controls

CHECKS AND CONTROLS

- The person who prepares a return cannot approve and file it, unless the administrator has allowed self-filing for that GSTIN (shown as "self-filing allowed" and audited).
- A filed return cannot be prepared again. Amend through GSTR-1A or the next period's amendment tables.
- A GST invoice, bill or note in a filed period cannot be reversed; raise a credit or debit note.
- E-invoices already reported to the IRP are not uploaded a second time in GSTR-1.
- Tax payment is booked as a voucher through maker → checker like any other payment.

Limits

LIMITS

- All portal work (2B fetch, save, submit, challan, OTP filing) runs in test (sandbox) mode until the administrator enables the live GST provider. In sandbox nothing reaches the real GST portal.
- IMS decisions are not sent through the provider yet; take the accept / reject actions on the GST portal itself, using the proposals as your list.
- GST figures are a preparation aid. Have a qualified professional review before filing.

Routine checklist

Every month

- ☐ By the 10th: all sales invoices and credit notes posted, IRNs generated.
- ☐ By the 11th: GSTR-1 filed, ARN stored.
- ☐ 14th–16th: 2B fetched and reconciled; not-in-books and mismatches cleared; IMS actions taken on the portal.
- ☐ Monthly close run: no blocking finding.
- ☐ By the 20th: GSTR-3B approved, tax paid, filed.
- ☐ Administrator sets the lock date for the month.

Every year

- ☐ GSTR-9 / 9C prepared after the accounts are final; turnover reconciled with the audited figures.