

# GST Filing Checklist for Businesses

## Before You File

- Ensure your business is registered under GST if your turnover exceeds the prescribed threshold.
- Maintain organized sales and purchase invoices with GSTIN details.
- Reconcile your accounting books with GST returns to avoid discrepancies.
- Verify eligibility and accuracy of Input Tax Credit (ITC) claims.
- Update vendor GST details regularly to avoid mismatches.

## Monthly/Quarterly Compliance

- File GSTR-1 (outward supplies) by the 11th or 13th of the next month/quarter.
- File GSTR-38 (summary return) by the 20th of next month.
- Track advance tax payments and adjust in returns if applicable.
- Pay any outstanding GST liability before filing returns.

## Best Practices

- Use government-certified or reliable accounting software for GST filing.
- Set reminders for all due dates to avoid late fees and penalties.
- Maintain clear communication with suppliers and customers regarding GST.