



STAY COMPLIANT, EVERY CYCLE

GST Monthly Compliance Checklist

A practical month-end checklist to keep your GST compliance on track. Tick each item as you complete it. Dates below are indicative and may change with government notifications.

1. Data & reconciliation

- ☐ Reconcile purchase register with GSTR-2B
Match invoices, GSTIN and tax; flag mismatches.
- ☐ Verify sales register against books and invoices
- ☐ Identify Reverse Charge (RCM) liabilities
- ☐ Exclude ineligible / blocked ITC (Section 17(5))
- ☐ Compute ITC reversal under Rule 42/43 (if applicable)

2. Documentation

- ☐ Tax invoices are GST-compliant (format, HSN, place of supply)
- ☐ E-invoices generated where turnover exceeds the threshold
- ☐ E-way bills raised for movement of goods

3. Returns & payment

- ☐ File GSTR-1 / IFF
Monthly by the 11th; QRMP by the 13th.
- ☐ File GSTR-3B and pay tax
Monthly by the 20th; QRMP by 22nd/24th (state-wise).
- ☐ CMP-08 filed (composition dealers)
Quarterly by the 18th.
- ☐ Tax paid via challan; cash & credit ledgers reconciled

4. Review

- ☐ ITC claimed matches GSTR-2B
- ☐ Interest / late fee checked for any delays
- ☐ Annual returns tracked (GSTR-9 / 9C by 31 December)

Get in touch



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