

**Rule 62 : <sup>1</sup>[Form and manner of submission of statement and return]**

(1) Every registered person <sup>2</sup>[paying tax under section 10 <sup>3</sup>[\*\*\*\*]] shall –

- (i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18<sup>th</sup> day of the month succeeding such quarter; and
- (ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year,] electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

<sup>4</sup>[\*\*\*\*]

<sup>5</sup>[**Provided** that the return in **FORM GSTR-4** for a financial year from FY 2024-25 onwards shall be required to be furnished by the registered person till the thirtieth day of June following the end of such financial year.]

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<sup>1</sup> Heading substituted for "Form and manner of submission of quarterly return by the composition supplier" by Noti. No. 20/2019–Central Tax, dt. 23-04-2019 w.e.f. 23-04-2019.

<sup>2</sup> Substituted for "paying tax under section 10 shall, on the basis of details contained in **FORM GSTR-4A**, and where required, after adding, correcting or deleting the details, furnish the quarterly return in **FORM GSTR-4**" by Noti. No. 20/2019–Central Tax, dt. 23-04-2019 w.e.f. 23-04-2019.

<sup>3</sup> Omitted by Noti. No. 82/2020–Central Tax, dt. 10-11-2020 w.e.f. 10-11-2020. Earlier to omission it read as under:

"or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dt. the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dt. the 7th March, 2019"

<sup>4</sup> Proviso omitted by Noti. No. 20/2019–Central Tax, dt. 23-04-2019 w.e.f. 23-04-2019. Earlier to omission during 13-10-2017 to 22-04-2019 it read as under:

<sup>5</sup><sup>A</sup>[**Provided** that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.]

<sup>A</sup> Earlier inserted by Noti. No. 45/2017–Central Tax, dt. 13-10-2017 w.e.f. 13-10-2017.

<sup>5</sup> Proviso inserted by Noti. No. 12/2024–Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.

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- (2) Every registered person furnishing the <sup>6</sup>[statement under sub-rule (1) shall discharge his liability towards tax or interest] payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.
- (3) The return furnished under sub-rule (1) shall include the, –
- (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
  - (b) consolidated details of outward supplies made.
- (4) A registered person who has opted to pay tax under section 10 <sup>7</sup>[\*\*\*\*] from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

**Explanation**—For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail <sup>8</sup>[\*\*\*\*\*] input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme <sup>9</sup>[\*\*\*\*\*].

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<sup>6</sup> Substituted by [Noti. No. 20/2019–Central Tax, dt. 23-04-2019](#) w.e.f. 23-04-2019. Earlier to substitution it read as, "return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount"

<sup>7</sup> Omitted by [N. No. 82/2020–Central Tax, dt. 10-11-2020](#) w.e.f. 10-11-2020. Earlier to omission it read as under:

"A[or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019–Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019]"

A Earlier inserted by [Noti. No. 20/2019–Central Tax, dt. 23-04-2019](#) w.e.f. 23-04-2019.

<sup>8</sup> The word "of" omitted by [Noti. No. 20/2019–Central Tax, dt. 23-04-2019](#) w.e.f. 23-04-2019.

<sup>9</sup> Omitted by [Noti. No. 82/2020–Central Tax, dt. 10-11-2020](#) w.e.f. 10-11-2020. Earlier to omission it read as under:

"A[or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019–Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019]"

A Earlier inserted by [Noti. No. 20/2019–Central Tax, dt. 23-04-2019](#) w.e.f. 23-04-2019.

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- (5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish <sup>10</sup>[a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls].
- (6) <sup>11</sup>[\*\*\*\*\*]
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<sup>10</sup> Substituted by [Noti. No. 20/2019 – Central Tax, dt. 23-04-2019](#) w.e.f. 23-04-2019. Earlier to substitution it read as under:

"the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR-4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier"

<sup>11</sup> Sub-rule (6) omitted by [Noti. No. 82/2020–Central Tax, dt. 10-11-2020](#) w.e.f. 10-11-2020. Earlier to omission it read as under:

"<sup>A</sup>[(6) A registered person who ceases to avail the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019–Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.]"

<sup>A</sup> Earlier sub-rule (6) inserted by [Noti. No. 20/2019–Central Tax, dt. 23-04-2019](#) w.e.f. 23-04-2019.