GimBooks

GST Monthly Compliance Checklist

For small businesses | Printable and fillable PDF | 2026 edition

Version reviewed: 16 October 2026 Complete the profile, select the checks that apply, and use the action log on page 3 for unresolved items. Interactive boxes can be ticked on screen or printed and marked by hand.

BUSINESS NAME

GSTIN

TAX PERIOD (MONTH / QUARTER)

PREPARED BY

APPLICABLE DUE DATE(S)

Taxpayer / filing type

- ☐ Regular - monthly
- ☐ Composition taxpayer
- ☐ QRMP - quarterly returns / monthly payment
- ☐ Other / confirm with GST adviser

Due-date reference - verify the actual date for this GSTIN and tax period on the GST Portal. Government extensions and taxpayer-specific rules can change dates.

FILING TYPE	GENERAL DUE-DATE REFERENCE	APPLICABILITY NOTE
Regular monthly	GSTR-1: 11th; GSTR-3B: 20th of the succeeding month.	Use only for eligible monthly filers; check current portal due date and extensions.
QRMP	GSTR-1: 13th after quarter; GSTR-3B: generally 22nd or 24th after quarter, based on State/UT.	Eligible regular taxpayers; monthly tax payment applies during first two quarter months. IFF is optional.
Composition	CMP-08 and annual GSTR-4 follow a separate cycle.	Do not use GSTR-1 / GSTR-3B controls as the default composition filing checklist. Check portal calendar.

1. Sales, invoices and output tax

- ☐ All issued sales invoices are recorded; gaps, duplicates and cancellations are checked.
- ☐ Invoice numbers, dates, supplier / recipient details, GSTINs and taxable values are reviewed.
- ☐ Product / service descriptions, HSN/SAC, tax rate and tax type (CGST/SGST or IGST) are checked.
- ☐ Place of supply, B2B/B2C, exports, SEZ and exempt / nil-rated categories are classified where relevant.
- ☐ Credit notes, debit notes, amendments, advances and adjustments are included where applicable.
- ☐ E-invoice applicability, IRN, signed QR code, cancellation and reporting window are checked where applicable.
- ☐ Invoice or delivery challan details match e-way bill and movement records where applicable.
- ☐ Sales register totals are reconciled to output tax liability and draft return figures.

2. Purchases and input tax credit (ITC)

Review GSTR-2B as a reconciliation source, then assess eligibility under the applicable GST conditions. A portal match alone does not establish that ITC is eligible.

- [ ] Purchase invoices and debit / credit notes are recorded; duplicates, cancellations and amendments are checked.
- [ ] Supplier GSTIN, invoice number / date, taxable value and GST amount are checked against source documents.
- [ ] Purchase register is reconciled with GSTR-2B for the correct month or quarter; missing or mismatched items are listed.
- [ ] Business purpose, receipt of goods / services, blocked credits, documentation and other ITC conditions are reviewed.
- [ ] Reverse-charge transactions are identified, tax payment is checked and related ITC is reviewed separately where eligible.
- [ ] Unpaid supplier invoices approaching the 180-day payment condition are reviewed; applicable reversal / reclaim action is tracked.
- [ ] ITC reversals, reclaims, credit notes and other adjustments are checked and supported.
- [ ] Import, ISD or other special ITC records are reviewed if relevant to the business.

3. Return preparation and filing

- [ ] GSTR-1 / IFF is prepared for the correct filing cycle; outward supplies, notes and amendments reconcile to books.
- [ ] GSTR-3B liability, ITC, reverse-charge amounts and tax payment reconcile to books and supporting workings.
- [ ] Filing frequency and taxpayer scheme are confirmed for this GSTIN; monthly, QRMP and composition obligations are not mixed.
- [ ] The due date shown for this GSTIN and period on the GST Portal is recorded; any extension or late filing is noted.
- [ ] Filed return acknowledgement / ARN and final return copy are saved.

4. Payment and ledgers

- [ ] Tax payable, interest, late fee and other dues are reviewed before payment.
- [ ] Electronic liability, cash and credit ledgers are checked after payment / return filing.
- [ ] Payment challan, bank confirmation and payment reference are saved; outstanding balance is followed up.

5. Conditional controls and record retention

Tick only the rows that apply to this GSTIN. Add a note or action owner where a check is not applicable, pending or needs professional review.

- ☐ QRMP: monthly tax payment for the first two months is reviewed; quarterly GSTR-1 / GSTR-3B due dates are checked. Optional IFF is assessed if needed.
- ☐ Composition: quarterly CMP-08 tax statement / payment and annual GSTR-4 requirements are checked against the GST Portal.
- ☐ E-invoice: turnover threshold, notified exemption and current IRP rules are checked. As of this review, the 30-day IRP reporting restriction applies to covered documents for AATO of INR 10 crore and above.
- ☐ E-way bill: applicability, value / movement requirements, vehicle and transporter data, validity and closure / exception status are checked.
- ☐ Reverse charge, GST TDS/TCS, exports / LUT, SEZ, refunds, annual return / reconciliation or other special obligations are reviewed if applicable.
- ☐ GST registration details, additional places of business and authorised signatory details remain accurate; changes are actioned where needed.

Records and retention

- ☐ Sales and purchase invoices, bills of supply, credit / debit notes and delivery challans are retained.
- ☐ Filed returns, workings, reconciliations, challans, ledger extracts and acknowledgements are saved.
- ☐ Applicable IRN, e-way bill, transport and cancellation records are linked to source documents.
- ☐ Records are backed up and accessible at the required place(s) of business; this period is closed with an exception log.
- ☐ Retention review: section 36 generally requires records to be kept for 72 months from the due date of the annual return for the relevant year; extend retention where proceedings / investigations require it.

Unresolved items and follow-up

ISSUE / PERIOD	OWNER / DUE DATE	RESOLUTION / SOURCE
ITEM 1	OWNER / DATE	NEXT ACTION
ITEM 2	OWNER / DATE	NEXT ACTION
ITEM 3	OWNER / DATE	NEXT ACTION

Latest-information review note

Research reviewed on 16 October 2026. The GST Council announced recommendations at its 57th meeting on 8 October 2026. This checklist does not treat recommendations as operative requirements unless the relevant notification, circular or other instrument has been issued and taken effect. Check CBIC and the GST Portal for subsequent changes and actual dates.

OFFICIAL REFERENCE LINKS
GST Portal - GSTR-1 due dates and filing guidance
GST Portal - GSTR-3B due dates and filing guidance
GST Portal - QRMP scheme FAQs
GST Portal - GSTR-2B FAQs
CBIC - CGST Act, section 36: records retention
CBIC - ITC rules and 180-day supplier payment condition
GSTN / IRP advisory - 30-day e-invoice reporting for AATO INR 10 crore and above
GST Council - 57th meeting recommendations and implementation status

Use note: This checklist is an administrative aid, not legal, tax or accounting advice and not a government-issued form. Applicability depends on taxpayer type, turnover, supplies and current law. Review transaction-specific issues with a qualified GST professional.