

#	Module	Area	Details
1	Return	Form GSTR-4 Annual Return, for all registered taxpayers under composition scheme	<ul style="list-style-type: none"> <li>• Facility to file Form GSTR-4 Annual Return by Composition Taxpayers, has been made available on GST Portal.</li> <li>• All registered taxpayers who have opted for composition scheme or were under composition scheme under GST, for any period during a financial year, starting from 01.04.2019, need to file Form GSTR-4 Annual Return, annually.</li> <li>• Nil Form GSTR-4 Annual Return can be filed for the financial year, if composition taxpayer has, for all applicable quarters of the year: <ul style="list-style-type: none"> <li>➤ NOT made any outward supply</li> <li>➤ NOT received any goods/services</li> <li>➤ Have NO other liability to report</li> <li>➤ Have filed all Form CMP-08 as Nil</li> </ul> </li> <li>• To file Form GSTR-4 Annual return taxpayer may Logon to GST Portal and click on <i>Services &gt; Returns &gt; Annual Return &gt; Select FY &gt; Search &gt; GSTR 4 &gt; FILE THE RETURN.</i></li> <li>• Form GSTR-4 Annual Return, once filed, can't be revised. After successfully filing, ARN will be generated and intimated through email and SMS to the composition taxpayer.</li> </ul>