L. K. C. & Co. | Chartered Accountants

GST Compliance Checklist

Financial Year 2026-27

Recurring monthly & quarterly returns

Return	Who / Frequency	Typical Due Date
GSTR-1	Monthly (turnover > ■5 cr) / QRMP quarterly	11th of next month / 13th (qtr)
GSTR-3B	Monthly / QRMP quarterly	20th / 22nd / 24th of next month
GSTR-1 IFF	QRMP optional (M1 & M2)	13th of next month
PMT-06	QRMP monthly tax payment	25th of next month
CMP-08	Composition dealers (quarterly)	18th of next month
GSTR-5/5A	Non-resident / OIDAR	20th of next month

Annual compliance

Form	Applicability	Due Date
GSTR-9	Annual return (turnover > ■2 cr)	31st December
GSTR-9C	Reconciliation (turnover > ■5 cr)	31st December

Good-practice checklist

- Reconcile GSTR-2B with purchase register every month before claiming ITC.
- Match GSTR-1 with GSTR-3B and books each month.
- Check ITC reversals under Rule 42/43 and ineligible credits (Sec 17(5)).
- Verify e-invoicing applicability (turnover threshold) and e-way bills.
- Confirm RCM liabilities are paid and corresponding ITC claimed.
- Reconcile turnover with books before filing the annual return.
- Maintain documentation for exports, refunds and LUT renewal (annually).

201-202, Shiv Ashish Commercial Complex, 19th Road, Chembur East, Mumbai | info@lkcandco.com | +91 83698 08431 www.lkcandco.com