Intellitax
Solutions

Monthly GST return checklist

Recurring return preparation · Sales, purchases, ITC and payments

GSTIN

RETURN PERIOD

RETURN TYPE / FREQUENCY

Use this list to close each GST return period with fewer surprises. Tick what is ready and note what is missing. Requirements vary with turnover, registration type, return frequency and transactions — this is a general checklist, not a filing guarantee.

01 Period and profile

- [ ] GSTIN and legal name
  Confirm the registration and the period being filed.
- [ ] Return type
  GSTR-1, GSTR-3B, quarterly or annual return as applicable.
- [ ] Filing frequency
  Monthly or quarterly status and the statutory due date.
- [ ] Portal status
  Check for pending returns, notices or profile changes before starting.
- [ ] Authorised signatory
  Confirm who will approve and file the return.

02 Sales and output tax

- [ ] Sales invoices
  All invoices issued in the period, including zero-rated and exempt supplies.
- [ ] Credit and debit notes
  Notes issued or received during the period, with the original invoice reference.
- [ ] GSTR-1 data
  Invoice-wise data prepared for the return, where applicable.
- [ ] Export and SEZ records
  Shipping bills, export invoices and relevant registration details.
- [ ] E-commerce or marketplace reports
  Platform statements and tax collected at source where applicable.

03 Purchases and ITC

- [ ] Purchase invoices
  All eligible purchase invoices and import documents.

- [ ] **GSTR-2B review**
  Compare the auto-drafted statement with the purchase register.
- [ ] **Blocked or ineligible ITC**
  Identify credit that cannot be claimed and keep the reason.
- [ ] **Supplier mismatches**
  Follow up on missing or incorrect invoices before claiming credit.
- [ ] **Credit notes**
  Adjust input tax credit for purchase returns or supplier credit notes.

04 Payments and reconciliation

- [ ] **Output tax computation**
  Reconcile sales, rates and output tax for the period.
- [ ] **ITC set-off**
  Match eligible credit against output tax and note the balance.
- [ ] **Challans**
  Tax, interest and late-fee payments with challan references.
- [ ] **Bank entries**
  Confirm receipts, payments and tax transfers in the bank statement.
- [ ] **GSTR-1 / 3B reconciliation**
  Check that reported sales and tax agree across the return set.

05 Before filing

- [ ] **Review the computation**
  Check taxable value, tax rates, ITC, exemptions and rounding.
- [ ] **Resolve open items**
  List items that need client confirmation rather than guessing.
- [ ] **File and acknowledge**
  File the return, save the acknowledgement and note the filing date.
- [ ] **Keep records**
  Store invoices, workings, challans and acknowledgements for the period.
- [ ] **Plan the next period**
  Diarise the next due date and any recurring supplier mismatch.

Need help with a document or a notice?
Call +91 94453 21824 or email intellitaxsolutionsofficial@gmail.com. Office hours: Mon–Sat, 10:00–18:00.

General information only · Last reviewed 20 October 2026 · Intellitax Solutions · Chennai