

ArthaKara Consulting Services

Precision in Every Number. Perspective in Every Decision.

GST Monthly Compliance Checklist

BEFORE THE 11TH (GSTR-1)

- ☐ All invoices, credit and debit notes recorded
- ☐ HSN summary and document summary prepared
- ☐ E-invoices (IRN) matched with sales register
- ☐ GSTR-1 filed

BEFORE THE 20TH (GSTR-3B)

- ☐ GSTR-2B downloaded and reconciled with purchases
- ☐ Blocked credits under section 17(5) excluded
- ☐ Reverse charge liability computed and paid in cash
- ☐ ITC reversals (exempt supplies, non-payment within 180 days) considered
- ☐ Tax paid and GSTR-3B filed

MONTHLY HYGIENE

- ☐ E-way bills reconciled with sales
- ☐ Vendor GSTINs and filing status checked
- ☐ Payment to vendors within 180 days tracked
- ☐ Records and invoices filed for audit