

Advisory on mandatory Sequential Filing of GSTR-7 Returns as per Notification No. 17/2024

Dec 4th, 2024

Multiple tickets have been received regarding sequential filing of return in Form GSTR-7. Taxpayers are referencing FAQs for the same, wherein "it is not mandatory" is mentioned.

To clarify, It is to inform that following changes have been introduced in the return filing process for GSTR-7 with effect from 01.11.2024 onwards.

Sequential Filing of GSTR-7:

As per Notification No. 17/2024-Central Tax, dated 27th September 2024, effective from the 01.11.2024, GSTR-7 filing has been made sequential from the October tax period. Hence, GSTR-7 return is to be filed in chronological order, beginning with the return period of October 2024. It is pertinent to mention that for a month in which no deduction have been made, deductors need to file Nil return for the same month.

For any further assistance, taxpayers may contact the GSTN helpdesk.

Thanking You,
Team GSTN

Is it mandatory to file nil gstr 7 return? ^

In the FAQs provided for GSTR 7 on the portal, it was mentioned that **it is not mandatory to file a nil return for Form GSTR 7**. However, as per Notification No. 17/2024, effective from November 1, 2024, taxpayers will now be required to file GSTR-7 returns sequentially, starting with the October 2024 tax period. 6 Dec 2024



Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	June

1. GSTIN	27NGPS22378G1D9
2(a). Legal name of the registered person	SMART DIU WARDHA
2(b). Trade name, if any	SMART DIU WARDHA

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
3	24,89,431.00	0.00	24,894.00	24,894.00

4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of Records	Revised Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
0	0.00	0.00	0.00	0.00

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Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	October

1. GSTIN	27NGPS22378G1D9
2(a). Legal name of the registered person	SMART DIU WARDHA
2(b). Trade name, if any	SMART DIU WARDHA
2(c). ARN	AA2710246485273
2(d). Date of ARN	10/11/2024

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	18,75,944.00	0.00	16,883.00	16,883.00

4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of Records	Revised Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	0.00	0.00	0.00	0.00

6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	0.00	0.00	0.00	0.00	-	-
Central Tax	16,883.00	16,883.00	0.00	0.00	0.00	0.00
State/UT Tax	16,883.00	16,883.00	0.00	0.00	0.00	0.00



Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	November

GSTIN	27NGPS22378G1D9
(a). Legal name of the registered person	SMART DIU WARDHA
(b). Trade name, if any	SMART DIU WARDHA
(c). ARN	AA271124738008C
(d). Date of ARN	10/12/2024

Details of the tax deducted at source

No. of records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	1,77,550.00	0.00	1,775.50	1,775.50

Amendments to details of tax deducted at source in respect of any earlier tax period

No. of records	Revised Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	0.00	0.00	0.00	0.00

Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated	0.00	0.00	0.00	0.00	-	-
Central Tax	1,776.00	1,776.00	0.00	0.00	0.00	0.00
State/UT	1,776.00	1,776.00	0.00	0.00	0.00	0.00



Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	December

1. GSTIN	27NGPS22378G1D9
2(a). Legal name of the registered person	SMART DIU WARDHA
2(b). Trade name, if any	SMART DIU WARDHA
2(c). ARN	AA2712246641087
2(d). Date of ARN	10/01/2025

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	2,06,263.00	0.00	2,063.00	2,063.00

4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of records	Revised Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	0.00	0.00	0.00	0.00

5. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	0.00	0.00	0.00	0.00	-	-
Central Tax	2,063.00	2,063.00	0.00	0.00	0.00	0.00
State/UT Tax	2,063.00	2,063.00	0.00	0.00	0.00	0.00



Return for Tax Deducted at Source

Financial Year	2024-25
Month	January

GSTIN	27NGPS22378G1D9
(a). Legal name of the registered person	SMART DIU WARDHA
(b). Trade name, if any	SMART DIU WARDHA
(c). ARN	AA2701256732093
(d). Date of ARN	10/02/2025

3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	1,38,082.00	0.00	1,381.00	1,381.00

4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of Records	Revised Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
0	0.00	0.00	0.00	0.00

5.6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	0.00	0.00	0.00	0.00	-	-
Central Tax	1,381.00	1,381.00	0.00	0.00	0.00	0.00
State/UT Tax	1,381.00	1,381.00	0.00	0.00	0.00	0.00

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	February

GSTIN	27NGPS22378G1D9
Legal name of the registered person	SMART DIU WARDHA
Trade name, if any	SMART DIU WARDHA

Details of the tax deducted at source

of ords	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	2,26,752.00	0.00	2,268.00	2,268.00

Amendments to details of tax deducted at source in respect of any lier tax period

of ords	Revised Total Amount Paid to Deductees(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	0.00	0.00	0.00	0.00



Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2024-25
Month	March

GSTIN	27NGPS22378G1D9
(a). Legal name of the registered person	SMART DIU WARDHA
(b). Trade name, if any	SMART DIU WARDHA
(c). ARN	AA270325785578J
(d). Date of ARN	10/04/2025

Details of the tax deducted at source

No. of records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	1,97,082.00	0.00	1,971.00	1,971.00

Amendments to details of tax deducted at source in respect of any earlier tax period

No. of records	Revised Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
	0.00	0.00	0.00	0.00

Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	0.00	0.00	0.00	0.00	-	-
Central Tax	1,971.00	1,971.00	0.00	0.00	0.00	0.00
State/UT Tax	1,971.00	1,971.00	0.00	0.00	0.00	0.00

