

**Clarification on the manner of filing the Quarterly Return by Composition Dealers in  
FORM GSTR-4**

Doubts are being raised about the manner of filing the quarterly return by composition dealers in **FORM GSTR-4**. In particular, there is a doubt with respect to the instruction at Sl. No. 10 appended to the said FORM which reads as below:

For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.

In this regard, it is hereby clarified that since auto-population of the details of the inward supplies including supplies on which tax is to be paid on reverse charge is not taking place, taxpayers who have opted to pay tax under the composition levy shall not furnish the data in serial number 4A of Table 4 of **FORM GSTR-4** for the tax periods January, 2018 to March, 2018 and subsequent tax periods.