

TAX INFO

Dated:25/10/2021

Latest update on GST Law: Information regarding **Whether a CA certificate is mandatory for filing GSTR-10?**

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GSTR-10 is a final return to be filed by taxpayer only after receiving an order for Cancellation of RC.

The due date of filing GSTR-10 is 3 months from the date of cancellation or date of cancellation order whichever is later.

Whether a CA certificate is mandatory for filing GSTR-10.?

As per law, Certificate from Chartered Accountant or Cost Accountant needs to be uploaded only if details are uploaded in table 8D of GSTR-10. CA Certification is not compulsory while filing GSTR-10, but is required only in case the taxpayer, having stock and tax invoices related to the inputs held in stock are not available.

In table 8D, details of **Goods without Invoices – GSTIN/CX/VAT-wise-Summary** is required. This means If we do not have the Tax Invoice but Bill wise details including GSTIN/CX/VAT number is available then CA Certificate is required in respect of such Stock of goods which are lying at the time of cancellation of RC.

Therefore, in such a case, mandatory CA Certification is required to be uploaded.

CA Certificate Help ?

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate *	Name of the certifying Chartered Accountant/Cost Accountant *
<input type="text" value="Enter Name"/>	<input type="text" value="Name of the Firm issuing certificate"/>
Membership number *	Date of issuance of certificate *
<input type="text" value="Enter Membership number"/>	<input type="text" value="DD/MM/YYYY"/>

Attachment (option for uploading certificate) *

- File with PDF or JPEG format is only allowed
- Maximum file size for upload is 500 KB

No file chosen

CA Certificate has to be uploaded before filing GSTR-10.

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