



# Goods & Services Tax

## Educational Series

PD & PP : GST : 318

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### Changes in filing of Form GSTR- 4

Online creation and submission of Form GSTR 4 by taxpayer, is now available on GST Portal.

Filing of Form GSTR 4 is made simpler and user friendly (changes are done in lines of changes made in Form GSTR 3B in the month of February, 2018).

Question based filing has been provided, which will help taxpayer in filling up only those tables which are required to be filled.

In case of Nil filing i.e. Nil liability, taxpayer is not required to fill up any information and can file return after authentication only.

Only those tables will be opened for which taxpayer has selected 'Yes'.

**Source:** NACIN GST Weekly Update

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