DRAFT GOODS AND SERVICES TAX RULES, 20--RETURN FORMATS

Table of Contents

| Form GSTR-1 | 5 |
|----------------------------------|----|
| Form GSTR-1A | |
| FORM GSTR-2 | |
| GSTR-2A | |
| Form GSTR-3 | |
| Form GST-3A | |
| GSTR-4 | |
| GSTR-4A | 61 |
| GSTR-5 | |
| GSTR-6 | 74 |
| GSTR-6A | 80 |
| GSTR-7 | |
| Form GST 7A | |
| Form GSTR -8 | |
| GSTR-9 | |
| GSTR 9B Reconciliation Statement | |
| GSTR-9A | |
| Form GSTR-10 | |
| Form GSTR - 11 | |
| GSTR ITC-1 | |
| Form GST –TRP -1 | |
| Form GST TRP -2 | |
| Form GST TRP- 3 | |
| Form GST TRP - 4 | |
| Form GST –TRP 5 | |
| Form GST TRP 6 | |
| Form GST TRP- 7 | |

List of GST Returns/Statements to be furnished by Registered Persons

| 1 | Form GSTR-1 | Details of outward supplies of taxable goods and/or services effected |
|----|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | |
| 2 | Form GSTR-1A | Details of outward supplies as added, corrected or deleted by the recipient |
| 3 | Form GSTR-2 | Details of inward supplies of taxable goods and/or services claiming input tax credit |
| 4 | Form GSTR-2A | Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier |
| 5 | Form GSTR-3 | Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax |
| 6 | Form GSTR-3A | Notice to a registered taxable person who fails to furnish return under section 27 and section 31 |
| 7 | Form GSTR-4 | Quarterly Return for compounding Taxable persons |
| 8 | Form GSTR-4A | Details of inward supplies made available to the recipient registered under composition scheme on the basis of FORM GSTR-1 furnished by the supplier |
| 9 | Form GSTR-5 | Return for Non-Resident foreign taxable person |
| 10 | Form GSTR-6 | ISD return |
| 11 | Form GSTR-6A | Details of inward supplies made available to the ISD recipient on the basis of FORM GSTR-1 furnished by the supplier |
| 12 | Form GSTR-7 | Return for authorities deducting tax at source |
| 13 | Form GSTR-7A | TDS Certificate |
| 14 | Form GST-ITC-1 | Communication of acceptance, discrepancy or duplication of input tax credit claim |
| 15 | Form GSTR-8 | Details of supplies effected through e-commerce operator and the amount of tax collected as required under sub-section (1) of section 43C |
| 16 | Form GSTR-9 | Annual return |
| 17 | Form GSTR-9A | Simplified Annual return by Compounding taxable persons registered under section 8 |
| 18 | Form GSTR-9B | Reconciliation Statement |
| 19 | Form GSTR-10 | Final return |
| 20 | Form GSTR-11 | Details of inward supplies to be furnished by a person having UIN |
| 21 | Form GST-TRP-1 | Application for enrolment as Tax return preparer |

| 22 | Form GST-TRP-2 | Enrolment certificate as Tax return preparer | |
|----|----------------|------------------------------------------------------|--|
| 23 | Form GST-TRP-3 | Show cause to as Tax return preparer | |
| 24 | Form GST-TRP-4 | Order of cancelling enrolment as Tax return preparer | |
| 25 | Form GST-TRP-5 | List of Tax return preparers | |
| 26 | Form GST-TRP-6 | Consent of taxable person to Tax return preparer | |
| 27 | Form GST-TRP-7 | Withdrawal of authorization to tax return preparer | |

Government of India/State Department of ------

Form GSTR-1

[See Rule.....]

DETAILS OF OUTWARD SUPPLIES

- 1. GSTIN:
- **3.** Aggregate Turnover of the Taxable Person in the previous FY...... (To be submitted only in first year. To be auto populated in subsequent year)
- 4. Period: Month..... Year

5. Taxable outward supplies to a registered person

| | | | | | | (figu | res in Rs) | |
|--------|---------|------|------|------|-----------------|-------------|-------------|--------------|
| GSTIN/ | Invoice | IGST | CGST | SGST | POS | Indicate if | Tax on this | GSTIN of |
| UIN | | | | | (only if | supply | Invoice is | e- |
| | | | | | different from | attracts | paid under | commerce |
| | | | | | the location of | reverse | provisional | operator (if |
| | | | | | recipient) | charge \$ | assessment | applicable) |
| | | | | | | | (Checkbox | |
| | | | | | | |) | |
| | | | | | | | | |

| | No. | Date | | Goods/ Servic es | | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt | | | | |
|-----|-----|------|-----|------------------------|-----|------------------|------|-----|------|------|------|------|------|------|------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| | | | | | | | | | | | | | | | | |

\$ To be filled only if a supply attracts reverse charge

Notes:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table

2. In case of inter-state supplies, only IGST would be filled

3. In case of intra-state supplies, CGST & SGST would be filled.

5A. Amendments to details of Outward Supplies to a registered person of earlier tax periods

| _ | | | | | | | | | | | | | | | (figures in Rs |) | | | |
|---|-----|--------|--------|-----|------|---------|---------|---------|---------|------|------|------|------|------|----------------|-----------------|-----------|-------------|--------------|
| | Or | iginal | GSTIN/ | | Re | vised/O | riginal | Invoice | ļ | IG | ST | CG | ST | S | GST | POS (onl | Indicate | Tax on this | GSTIN of e- |
| | In | voice | UIN | | | | | | | | | | | | | y if | if supply | Invoice is | commerce |
| 1 | No. | Date | | No. | Date | Value | Goods/ | HSN/ | Taxable | Rate | Amt. | Rate | Amt | Rate | Amt | different | attracts | paid under | operator (if |
| | | | | | | | Service | SAC | Value | | | | | | | from the | reverse | provisional | applicable) |
| | | | | | | | S | | | | | | | | | location | charge \$ | assessment | |
| | | | | | | | | | | | | | | | | of | _ | (Checkbox) | |
| | | | | | | | | | | | | | | | | recipien | | | |
| | | | | | | | | | | | | | | | | t) | | | |
| L | | | | | | | | | | | | | | | | 1 | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| - | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

6. Taxable outward supplies to a consumer where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh

| | Name of the recipient | | | | Invoice | | | | | (only if different from the location | (figures in Rs) Tax on this Invoice is paid under provisional assessment (Checkbox) |
|-----|--------------------------|-----|------|-----|---------|-------------|------------------|------|------|--------------------------------------|-------------------------------------------------------------------------------------------------|
| | | No. | Date | | | HSN/ SAC | Taxable value | Rate | Amt | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |

Note:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table

6A. Amendment to taxable outward supplies to a consumer of earlier tax periods where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh

| | | | | | | | | | | | (figu | res in Rs) |
|----------|------------|-------------|-------------|-----|------|------------|--------|---------|------|------|-------------|-----------------------|
| Origi | | Recipient's | Name of the | | | Revised II | nvoice | | IGST | | POS | Tax on this |
| Invoid | ce | State code | recipient | | | | | | | | different | Invoice is paid under |
| . | D . | | | | | a 1/a | | | | | from the | provisional |
| No. | Date | | | No. | Date | Goods/Se | | Taxable | Rate | Amt | location of | assessment |
| | | | | | | rvices | AC | Value | | | recipient) | (Checkbox) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | | | | | | |

7. Taxable outward supplies to consumer (Other than 6 above)

| | | | | | | | | | | (figures in R |
|---------|------|----------------------|---------------|------|-----|------|-----|------|------|-----------------------------------------------------------------|
| Goods/S | HSN/ | State code | Aggregate | IG | ST | CG | ST | SGST | | Tax on this |
| ervices | SAC | (Place of Supply) | Taxable Value | Rate | Amt | Rate | Amt | Rate | Amt | supply is paid under provisional assessment (Checkbox) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | | | | | |
| N 4 . | | | | | | | | | | |

Note:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table

2. Table includes both inter-state supplies (invoice value below 2.5 lakhs) and intra-state supplies.

7A. Amendment to Taxable outward supplies to consumer of earlier tax periods (original supplies covered under 7 above in earlier tax period (s))

(figures in Rs)

10

| Original Details | Revised Details | Aggregat e Taxable Value | IGST | CGST | SGST | Tax on this supply is paid under provisional assessment (Checkbox) |
|------------------|-----------------|--------------------------------|------|------|------|-----------------------------------------------------------------------------------|
|------------------|-----------------|--------------------------------|------|------|------|-----------------------------------------------------------------------------------|

| Month (Tax Period) | Goo ds and Serv ices | HSN / SAC | Stat e Cod e | Goods/ Services | HS N/ SAC | State code (Place of Supply (State Code)) | | Rate | Amt | Rate | Amt | Rate | Amt | |
|--------------------------|----------------------------------|-----------------|-----------------------|--------------------|-----------------|----------------------------------------------------------|-----|------|------|------|------|------|------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |

8. Details of Credit/Debit Notes

| GSTIN /UIN/ Name of | Type of note (Debit/Credit) | Debit | Note/credit note | Origin Invoic | | Differenti al Value (Plus or Minus) | | | Differe | ntial Ta | (figures in X | Rs) |
|------------------------------|--------------------------------|-------|---------------------|------------------|----------|----------------------------------------------|------|-----|---------|----------|------------------|------|
| recipie | | No. | Date | No. | Date | | IG | ST | CC | GST | SG | ST |
| nt | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Other that | in reverse charge | | | | <u> </u> | | | | | | | |
| | | | | | | | | | | | | |
| Reverse c | harge | | | | | | | | | | | |
| | | | | | | | | | | | | |

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

8A. Amendment to Details of Credit/Debit Notes of earlier tax periods

| | | | | | | | | | | | | (fig | ures in R | 5) | |
|-----------------|------------|-----|-------|-----|-------|------------|--------|------------|------|-----|----------|---------|-----------|-----|---|
| GSTI | Type of | Ori | ginal | Rev | vised | Original I | nvoice | Differenti | |] | Differen | tial Ta | X | | |
| N/UI | note | | | | | details | | al Value | | | | | | | |
| N/Na | (Debit/Cre | No. | Date | No. | Date | No. | Date | (Plus or | IG | ST | CG | ST | SG | ST | Τ |
| me of recipi | dit) | | | | | | | Minus) | Rate | Amt | Rate | Amt | Rate | Amt | |
| ent | | | | | | | | | | | | | | | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---------|----------------|-------|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| Other t | han reverse c | harge | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Reverse | Reverse charge | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

9. Nil rated, Exempted and Non GST outward supplies*

| | | | | (figures in Rs) |
|------------------------------------------|----------------|-----------------------|-----------------------------|------------------------------|
| | Goods/Services | Nil Rated (Amount) | Exempted (Amount) | Non GST supplies (Amount) |
| (1) | (2) | (3) | (4) | (5) |
| Interstate supplies to registered person | | | | |
| Intrastate supplies to registered person | | | | |
| Interstate supplies to consumer | | | | |
| Intrastate supplies to | | | | |
| consumer | | | | |

• If the details of "nil" rated and "exempt" supplies have been provided in Table 5, 6 and 7, then info in column (4) may only be furnished.

10. Supplies Exported (including deemed exports)

| | | | | | | | | | | | | | | | (figures in Rs) |
|-------------|-----------------------------|-----|-----|---------|---------|---------|--------|-------|-----|------|------|------|------|-----------------------|------------------------|
| Description | | | | Invoice | | | | oping | IG | ST | CC | GST | SC | GST | Tax on this Invoice is |
| | | | | | | | | ill/ | | | | | | | paid under provisional |
| | No Doto Value Coods/SUSN/ H | | | | | bill of | export | | | | | | - | assessment (Checkbox) | |
| | No. Date Value Goods/SHSN/ | | | | Taxable | No | Date | Rate | Amt | Rate | Amt | Rate | Amt | | |
| | | | | ervices | SAC | value | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |

| Without payment of GST | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|
| With payment of GST | | | | | | | | |

10A. Amendment to Supplies Exported (including deemed exports)

| | | | | | | | | | | | | | | | | (figures in Rs) |
|-------------|-------------|---------------|-----|-----|------------------------|-----|-------------|-----|------------------------|------|------|------|------|------|------|---------------------------------------------------------------------------------|
| Description | Oriș Inv | ginal oice | | | ised Ir | | | | oing bill/ f export | IG | ST | CG | ST | S | | Tax on this Invoice is paid under provisional assessment (Checkbox) |
| | No. | Date | No. | | Goods /Servi ces | | Taxabl e | No | Date | Rate | Amt | Rate | Amt | Rate | Amt | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Without | | | | | | | | | | | | | | | | |
| payment of | | | | | | | | | | | | | | | | |
| With | | | | | | | | | | | | | | | | |
| payment of | | | | | | | | | | | | | | | | |

11. Tax liability arising on account of Time of Supply without issuance of Invoice in the same period.

(figures in Rs)

| ſ | GSTIN/UIN/ | State | Docum | Date | Goods/ | HSN/SAC | Amount of advance | | | TA | X | | |
|---|---------------------|-------|---------|------|--------------|-----------|---------------------------------------|------|-----|------|------|------|------|
| | Name of customer | Code | ent No. | | Servic es | of supply | received/ Value of Supply provided | IGS | ST | CG | ST | SG | ST |
| | | | | | | | without raising a bill | Rate | Tax | Rate | Tax | Rate | Tax |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | | | | | | | |

Note: A transaction id would be generated by system for each transaction on which tax is paid in advance/on account of time of supply

11A. Amendment to Tax liability arising on account of Time of Supply without issuance of Invoice in the same tax period.

(figures in Rs)

| Original I | | | Revise | - | | - | | | Amount of | TAX | | | | | |
|---------------------------------|-------------------|------|------------------------------------------|---------------|-------------|------|---------------|-------------------------------------|-----------------------------------------------------------------------------|------|------|------|------|------|------|
| GSTIN/ | Docum | Date | GSTI | Stat | Docu | Date | Goods | HSN/S | advance | IGST | | CGST | | SGST | |
| UIN/Na me of custome r | ent Numbe r | | N/UI N/ Name of custo mer | e Cod e | ment No. | | /Servi ces | AC of supply to be made | received/ Value of Supply provided without raising a bill | Rate | Tax | Rate | Tax | Rate | Tax |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| | | | | | | | | | | | | | | | |

12. Tax already paid (on advance receipt/ on account of time of supply) on invoices issued in the current period (figures in Rs)

| Invoice No. | Transaction id | | TAX Paid o | n receipt of ad | vance/on acco | unt of time o | of supply |
|-------------|----------------------------------|------|------------|-----------------|---------------|---------------|-----------|
| | (A number assigned by the system | IC | GST | CG | GST | | SGST |
| | when tax was paid) | Rate | Tax | Rate | Tax | Rate | Tax |
| (1) | (2) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | |

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt/on occurrence of time of supply

13. Supplies made through e-commerce portals of other companies

Part 1- Supplies made through e-commerce portals of other companies to Registered Taxable Persons

| | | | | | | | | | | | | (1 | figure in | Rs.) |
|---------|------|-----------|--------------------|---------|---------|--------|------|------|------|------|------|------|-----------|--------|
| Invoice | Date | Merchant | GSTIN of e- | Gross | Taxabl | Goods | HSN/ | IC | GST | SG | ST | CG | ST | Place |
| No. | | ID issued | commerce | Value | e value | (G)/ | SAC | | | | | | | of |
| | | by e- | portal | of | | Servic | | Rate | Amt. | Rate | Amt. | Rate | Amt | Suppl |
| | | commerc | | supplie | | es (S) | | | | | | | • | У |
| | | e | | S | | | | | | | | | | (State |
| | | operator | | | | | | | | | | | | Code) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

Note: Details of supplies made through e-commerce portal to registered Taxable Persons shall be reported in Table 5 of this return, which shall be prepopulated in this table based on the flag provided in the respective table at the time of creation of Return.

Part 2- Supplies made through e-commerce portals of other companies to Unregistered Persons

(figure in Rs.)

| Sr No. | Merchant ID issued by e- commerce portal | GSTIN of e- commerce portal | Place of Supply (State Code) | Taxable value | IGS | ST | CG | ST | SG | ST |
|-----------|---------------------------------------------|--------------------------------|---------------------------------|------------------|------|-----|------|-----|------|-----|
| | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |

Note: Details of supplies made through e-commerce portal to unregistered Taxable Persons shall be reported in the table by the Taxable Person in addition to the details which are already provided in Table 6 & 7 of this return, this shall not be included in the turnover again.

Part- 2A Amendment to Supplies made through e-commerce portals of other companies to Unregistered Taxable Persons

| Sr No. | Original De | etails | Revised De | tails | Merchant ID issued by e- | GSTIN of e- commerce portal | Taxable value | IG | ST | CG | ST | SG | ST |
|-----------|------------------------------|--------------------------------|------------------------------|--------------------------|--------------------------------|-----------------------------------|------------------|------|-----|------|-----|------|-----|
| | Tax period of supplies | PlaceofSupply(StateCode)(State | Tax period of supplies | PlaceofSupply(StateCode) | commerce portal | | | Rate | Amt | Rate | Amt | Rate | Amt |
| 1 | 2 | 3 | 4 | 5 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

14.Invoices issued during the tax period including invoices issued in case of inward supplies received from unregistered persons liable for reverse charge

| S.No. | Series number of invoices | From | То | Total number of invoices | Number of cancelled invoices | Net Number of invoices issued |
|-------|---------------------------|------|----|--------------------------|---------------------------------|-------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

I ______ hereby declare that the information given in this statement is true, correct and complete in every respect. I further declare that I have the legal authority to submit this statement.

Place:

Date:

(Signature of Authorized Person)

INSTRUCTIONS for furnishing the information

- 1. Terms used:
 - GSTIN: Goods and Services Taxable Person Identification Number
 - UIN: Unique Identity Number for embassies
 - HSN: Harmonized System of Nomenclature for goods
 - SAC: Service Accounting Code
 - POS: Place of Supply (State Code) of goods or services State Code to be mentioned
- 2. To be furnished by the 10th of the month succeeding the tax period. Not to be furnished by compounding Taxable Person/ISD
- 3. Aggregate Turnover means as defined under the Goods and Services Tax Act, 20.....
- 4. HSN/SAC is not mandatory for taxable person whose aggregate turnover is less than 1.5 crores. HSN shall be restricted to maximum 8 digits. If gross turnover in previous financial year is greater than Rs 5 crore, HSN should be minimum of 4 digits. If gross turnover in previous financial year is equal to or greater than Rs 1.5 crore and less than 5 crore, HSN should be minimum of 2 digit and would be mandatory from the second year of GST implementation. In case of Exports HSN should be 8 digits.

Government of India/State Department of ------

Form GSTR-1A

AUTO DRAFTED DETAILS

1. GSTIN:

- **3.** Gross Turnover of the Taxable Person in the previous FY...... (To be submitted only in first year. To be auto populated in subsequent year)
- 4. Period: Month..... Year

5. Taxable outward supplies to a registered person

| | | | | | U | - | | | | | | | | (figure | es in Rs) |
|---------------------------------|-----|------|-------|------------------------|-----|------------------|------|-----|------|------|------|------|-----------------------------------------------|-------------------------------|------------------------------------------------------------------------------------|
| GSTIN of receiver/ UIN | | | | Invoice | | | IC | SST | C | GST | SGST | | (only if different from the location of | supply attracts reverse | Tax on this Invoice is paid under provisional assessment (Checkbox) |
| | No. | Date | Value | Goods/ service s | | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |

| - | | | • | | | | | k | <i>k</i> |
|---|--|--|---|--|--|--|--|---|----------|

5A. Amendments to details of Outward Supplies to a registered person of earlier tax periods

| | | | | | | - | - | | C | - | | | - | | (figu | res in R |
|----------------------|--------|-----|-----------------------------|-----|------|----------|------------------------|-----------|------------------|---------|------------|----------|------|------|-------|----------------------------------------|
| Original Ir | ivoice | | | | Re | evised I | Details | | | I | GST | CGST | | S | GST | POS (only if different |
| GSTIN of supplier | No. | | GSTIN of supplie r | No. | Date | | Goods /Servi ces | | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt | from the location of recipien |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| | | | | | | | Shall b | e auto po | pulated from | counter | party GSTR | l and GS | TR5 | | | |

8. Details of Credit/Debit Notes

| GSTI N/UIN / Name | Type of note (Debit/Credit) | Debit Note | /credit note | Origin Invoic | | Differenti al Value (Plus or Minus) | | | Differe | ntial Ta | (figures i X | in Rs) |
|-------------------------|--------------------------------|------------|--------------|------------------|------|----------------------------------------------|------|-----|---------|----------|-----------------|--------|
| | | No. | Date | No. | Date | | IG | ST | CC | GST | SG | ST |
| | | | | No. Date | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

| OA. A | menument | | etalls u | Crean | | Notes of ea | Ther tax p | erious | | | | | | |
|------------------------|---------------------------------------|-----------|------------------------------------|-------|---------------------------|------------------------|------------|----------------------------------------------|------|------|-----------|---------|-----------|------|
| | | | | | | | _ | | | | | (figu | res in Rs |) |
| GSTIN /UIN/ Name | Type of note (Debit/Cr edit) | D Note | iginal ebit e/credit tote | Note/ | d Debit 'credit ote | Original II details | ivoice | Differenti al Value (Plus or Minus) | | D | Different | ial Tax | ζ. | |
| | | No. | Date | No. | Date | No. Date | | | IG | ST | CG | ST | SG | ST |
| | | | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

8A. Amendment to Details of Credit/Debit Notes of earlier tax periods

This auto drafted form is generated by the GST system.

Government of India/State Department of -----

FORM GSTR-2

[See Rule.....]

DETAILS OF INWARD SUPPLIES/PURCHASES RECEIVED

- 1. GSTIN.....
- 2. Name of Taxable Person...... (S. No. 1 and 2 will be auto-populated on logging)
- 3. Period: Month..... Year

4. From Registered Taxable Persons including supplies received from unregistered person in case of reverse charge (figures in Rs)

| GSTIN/ Name | | | | Invoice | | | IG | ST | CG | ST | SG | ST | POS (only if differen | Eligibility of ITC as inputs/capit | availa | | | | availa nonth | |
|------------------------------------|----------------|----------|-----|---------|-----|-------------|--------------|---------|----------|------|----------|---------|------------------------------|------------------------------------------|--------|----------|----------|----------|-----------------|----------|
| of unregister ed supplier | | | | | | | | | | | | | t from | input services/no ne | IGS | CGS T | SGS T | IGS T | CGS T | SGS T |
| | No | Dat e | | | N/ | Taxab le | Rat e | Am t | Rat e | Amt | Rat e | Am t | | | Amt | Amt | Amt | Amt | Amt | Amt |
| (1) | (\mathbf{x}) | (2) | (4) | | SAC | value (7) | (0) | (0) | (10 | (11) | (10 | (12 | (1.4) | (15) | | (17) | (10) | (10) | | (21) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10 | (11) | (12 | (13 | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |

| Auto populated | | | | Shall be auto poj | oulated | from cou | interpa | arty G | STR1 | and GS | FR5 | | | | | | | | | |
|------------------------|-----|-------|--------|-------------------|---------|----------|---------|--------|-------|--------|-------|-------|---------|--------------|--------|--------|---------|-----|---------|--------|
| Not auto | | | | | | | | | | | | | | | | | | | | |
| populated (Claimed) | | | | | | | | | | | | | | | | | | | | |
| Supplies at | tra | cting | g reve | erse charge ((| Other | s claim | ed by | the | recei | ver Ta | xable | e Per | son wou | ld include s | suppli | es rec | eived f | rom | unregis | stered |

Taxable person)

| Auto populated | | | | | | | |
|----------------|--|------|--------------------------|-------------------|-----------|------|--|
| | | Shal | l be auto populated from | n counterparty GS | TR1 and G | STR5 | |
| Others | | | | | | | |

\$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

Note: If the supply is received in more than one lot, the invoice information should be reported in the return period in which the last lot is received and recorded in the books of accounts.

4A. Amendments to details of inward supplies received in earlier tax periods

(figures in Rs)

| Origina Invoice | 1 | | | Rev | ised] | Deta | ils | | 10 | GST | CGS | ST | SC | GST | (only if | ITC as | as ITC | ax avail \$ | | ITC av month | | e this |
|------------------------------------------------|-----|----|--|----------|--------|--------------|-----|----------------------|----------|-----|----------|---------|------|-----|---------------------------------|--------------------------------------------------|--------|----------------|----------|-----------------|----------|--------|
| | | | | | | | | | | | | | | | unier | inputs/c apital goods/ input service | IGST | CGST | SGS T | IGST | CGS T | SGST |
| GSTI N of unregi stered supplie | No. | te | | Dat e | | ds/S ervi | N/ | Taxa ble value | Ra te | Amt | Rat e | Am t | Rate | | locati on of recipi en | s/none | | Amt | Amt | Amt | Amt | Amt |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11 | (12) | | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|--|------|------|------|------|------|------|------|------|------|------|------|
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|--|------|------|------|------|------|------|------|------|------|------|------|

Other than supplies attracting reverse charge

| Auto popula ted | | | | | | Shall | be au | to po | pulated f | rom c | ounterp | arty G | STR1 | and GS | TR5 | | | | | | | | |
|-----------------------------------------------|-------|------|------|------|-------|-------|--------|-------|-----------|--------|---------|---------|---------|---------|--------|-------|----------|---------|----------|--------|--------|---------|--------|
| | | | | | | | | | | | | | | | | | | | | | | | |
| Not auto popula ted (Claim ed) | | | | | | | | | | | | | | | | | | | | | | | |
| Supplie | s att | ract | ting | reve | rse c | harg | ge (O | ther | s clain | ied k | y the | recei | ver T | axabl | e Pers | on wo | uld incl | ude sup | plies re | ceived | from u | inregis | stered |
| Taxable | e per | son |) | | | | | | | | - | | | | | | | - | - | | | Ū | |
| Auto popula ted | | | | | | S | hall b | e aut | o popula | ted fr | om cou | nterpai | ity GS' | FR1 and | I GSTR | 5 | | | | | | | |
| Others | | | | | | | | | | | | | | | | | | | | | | | |

\$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

5. Goods /Capital goods received from Overseas (Import of goods)

| | | | (figures in Rs) |
|------------------------------|------|--------------------------------|--------------------------|
| Bill of entry/ Import report | IGST | Total IGST available as ITC | ITC available this month |

| No. | Date | Value | HSN | Taxable value | Rate | Amt | goods/none | | |
|-----|------|-------|-----|---------------|------|-----|------------|-----|------|
| | (-) | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| - | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

5A. Amendments in Goods /Capital goods received from Overseas (Import of goods) of earlier tax periods

(figures in Rs)

| Original Entry/ I Report | | Rev | ised De | | Bill of en port | try/ Import | I | GST | inputs/capital | Total IGST available as ITC | ITC available this month |
|--------------------------------|-------------------------------------------------------|-----|---------|------|--------------------|-------------|-----|-----|----------------|--------------------------------|--------------------------|
| No. | DateNo.DateValueHSNTaxable value(2)(3)(4)(5)(6)(7) | | | Rate | Amt | goods/none | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |

6. Services received from a supplier located outside India (Import of services)

(figures in Rs)

| | | Invoice | | | I | GST | ITC Admi | issibility |
|-----|------|---------|-----|------------------|------|-----|---------------------------------------------------|------------------------------|
| No | Date | Value | SAC | Taxable value | Rate | Amt | Total ITC Admissible as input services/none | ITC admissible this month |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |

6A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods

(figures in Rs)

| Origin | al Invoice | | Revis | sed details | of Invoice | | IG | ST | ITC Adn | nissibility |
|--------|------------|-----|-------|-------------|------------|------------------|------|-----|------------------------------------------------------|------------------------------|
| No | Date | No | Date | Value | SAC | Taxable value | Rate | Amt | Total ITC Admissible as input services/none | ITC admissible this month |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |

7. Details of Credit/Debit Notes

| GST IN | Type of note (Debit /Credit) | N cr n | ebit ote/ edit ote | Origin Invoice | e | Differe ntial Value (Plus or Minus) | | | | ntial 7 | | | Eligibili ty for ITC (select from drop | avai ITC | | as | this | ' availa month | |
|-----------|---------------------------------------|------------------|-----------------------------|-------------------|--------------|----------------------------------------------------|----------|---------|----------|---------|----------|---------------------|-------------------------------------------------------|-------------|----------|----------|----------|-------------------|------|
| | | No Date No. Date | | | | IG | ST | CGS | ST | SGS | ST | down as in Table | IG ST | CG ST | SG ST | IG ST | CGS T | SGS T | |
| | | • | | | | | Ra te | A mt | Ra te | A mt | Ra te | A mt | 5 above) | A mt | Am t | Am t | A mt | Amt | Amt |
| (1) | | (2) | (3) | (4) | (5) | (7) | (8) | (9) | (1 0) | (1 1) | (1 2) | (1 3) | (14) | (1 5) | (16 | (17 | (1 8) | (19) | (20) |
| Other | than reverse | charg | ge | н | 1 | | | Γ | | | | | 1 | | | | | 1 | |
| | | | | | | | | | | | | | | | | | | | |
| Revers | se charge | | <u> </u> | | <u> </u> | | | | | | | | | | | | | <u> </u> | |
| | | | | Deta | ils shall be | auto populat | ed from | n coui | iterpar | ty GS | TR1 ar | nd GST | FR 5 | | | | | | |

7A. Amendment to Details of Credit/Debit Notes of earlier tax periods

| | nal D e/ cre note | | Revise Detail origin Note/ note | s of al De | | Type of note (Debit/Cr edit) | Differen tial Value (Plus or Minus) | | Dif | fferen | tial T | ax | | Eligibi lity for ITC (select from | | l Tax able as | 5 | | availa nonth | |
|-----------|-------------------------|----------|---------------------------------------------|---------------|----------|---------------------------------------|-------------------------------------------------|----------|---------|----------|---------|----------|---------|-----------------------------------------------|----------|------------------|----------|----------|-----------------|----------|
| GST IN | N 0. | Da te | GST IN | N 0. | Da te | | | IGS | ST | CGS | Т | SGS | Т | drop down | IGS T | CG ST | SG ST | IGS T | CG ST | SG ST |
| | | | | | | | | Ra te | A mt | Ra te | A mt | Ra te | A mt | as in Table 5 above) | Am t | Amt | Amt | Am t | Amt | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |

| Other t | than reve | erse cha | irge | | | | | | | | | | | | |
|---------|-----------|----------|------|-----|-----------------|---------|---------|--------|--------|---------|-------|------------|--|--|--|
| | | | | Det | ails shall be a | uto pop | oulated | from o | ounter | party (| GSTR1 | and GSTR 5 | | | |
| Revers | e charge | e | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

8. Supplies received from composition taxable person/unregistered person & other exempt/nil/non GST supplies

| | | | Value | of supplies received fr | om | (ligures in Ks) |
|---------------------|-----------------------|-------------------------------|--------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|-----------------|
| Description | HSN Code/ SAC code | Compounding Taxable person | Unregistered Taxable person not included in Table 4 above | Any exempt supply not included in Table 4 above | Any nil rated supply not included in Table 4 above | Non GST Supply |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Interstate supplies | | | | | | |
| Intrastate supplies | | | | | | |

9. ISD credit received

(figures in Rs)

| | GSTIN_ISD | Invoice/Docum | ent details | SAC | | ISD Credi | it |
|------------------------------|-----------|--------------------|------------------|--------------------|------|-----------|------|
| | | No | Date | | IGST | CGST | SGST |
| | (1) | (2) | (3) | | (4) | (5) | (6) |
| Auto populated | | | | | | | |
| Not auto populated (claimed) | | Shall be auto popu | lated from count | erparty ISD return | | | |

10(1) TDS Credit received

| GSTIN of deductor | | e/Docume | ent | Date of Payment | Value on which TDS has been | TDS_IGS | Т | TDS_CO | GST | (figures in Rs) TDS_SGST | | |
|----------------------|-----|----------|-------|----------------------|--------------------------------|------------|-----|--------|------|-----------------------------|------|--|
| | No | Date | Value | made to the deductee | made to the deducted | | Amt | Rate | Amt | Rate | Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| | | | Shall | be auto populato | ed from counterparty | TDS return | | | | | | |

10(2) TCS Credit received

| | | | | | | | | (figures in | Rs) |
|--------------------|--------------------|----------------|---------------|----------|----------|---------|-----|-------------|------|
| GSTIN of E- | Merchant ID | Gross Value of | Taxable Value | TCS IGST | . | TCS CGS | ST | TCS SGS | ST |
| commerce | allocated by | Supplies | on which TCS | _ | | _ | | _ | |
| portal | e-commerce | | has been | Rate | Amt | Rate | Amt | Rate | Amt |
| _ | portal | | deducted | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | |
| | | | | | | | | | |

11. ITC Received on an invoice on which partial credit availed earlier

(figures in Rs)

| Original i | invoice/ doc. | | | ITC | C availed | | |
|-------------------|---------------|---------|-----------------------------|--------------------|--------------------------|---------|------------|
| | |] | IGST | (| CGST | | SGST |
| No | Date | Earlier | This month | Earlier | This month | Earlier | This month |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | ITC | taken earlier shall be auto | populated upon cho | osing the invoice number | | |

12. Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

(figures in Rs)

| GSTIN/Name of unregistered | State Code | Document No. | Document Date | Goods/ Services | HSN/SAC | Taxable Value | IG | ST | TA CG | | SG | ST |
|-------------------------------|---------------|-----------------|------------------|--------------------|-----------|------------------|-----|-----|----------|------|------|-----|
| supplier | | | | | of supply | | Rat | Ta | Rat | Tax | Rat | Tax |
| (1) | | | | (=) | | | e | X | e | (1.1 | e | (12 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11 | (12) | (13 |
| | | | | | | | | | |) | |) |
| | | | | | | | | | | | | |

Note: A transaction id would be generated by system for each transaction on which tax is paid in advance/on account of time of supply.

12A. Amendment in Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

| Original D | etails | | Revised | Details | | | | | Taxable Value | TAX | | | | | |
|---------------------|---------|--------------|------------------------------|----------|-------------|------|---------------|-------------------------------------|------------------|------|------|------|--------|------|------|
| GSTIN/ | Docum | Docu | GSTIN | State | Docu | Date | Goods | HSN/S | | IGST | | CGST | ר - | SGST | |
| Name of customer | ent No. | ment Date | / Name of custom er | Cod e | ment No. | | /Servic es | AC of supply to be made | | Rate | Tax | Rate | Tax | Rate | Tax |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| | | | | | | | | | | | | | | | |

(figures in Rs)

13. Tax already paid under Reverse Charge in earlier tax periods on account of time of supply for which invoices issued in the current period

(figures in Rs)

| Invoice | Invoice | Transaction id | | | TAX Paid o | on Time of S | Supply | |
|---------|---------|-----------------------------------------------------|------|-----|------------|---------------------|--------|------|
| No. | Date | (A number assigned by the system when tax was paid) | IGST | | CGST | | S | SGST |
| | | tax was paid) | Rate | Tax | Rate | Tax | Rate | Tax |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on occurrence of time of supply

| 14. ITC F | Reversal | | | |
|-----------|--------------|--------|------------|-----------------|
| | | | | (figures in Rs) |
| S.No | | ITC | C Reversal | |
| | Description* | IGST | CGST | SGST |
| | | Amount | Amount | Amount |
| (1) | (2) | (3) | (4) | (5) |
| 1 | | | | |

* A drop down will be provided to select the reason for reversal

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on occurrence of time of supply

Table shall include ITC reversal on account of exempt and non-business supplies

14A. Amendment to ITC Reversal

| S.No | Tax period | Decorintion* | | | ITC R | eversal | | | |
|-------|------------|--------------|--------|----------|--------|----------|--------|----------|--|
| 5.110 | | Description* | IG | ST | CG | ST | SGST | | |
| | | | Amount | Interest | Amount | Interest | Amount | Interest | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| 1 | | | | | | | | | |

I ______hereby declare that the information given in this statement is true, correct and complete in every respect. I further declare that I have the legal authority to submit this statement.

Place:

Date:

(Signature of Authorized Person)

Note:

- 1. To be furnished by the 15th of the month succeeding the tax period
- 2. Not to be furnished by compounding Taxable Person /ISD
- 3. Auto-population would be done, on the basis of GSTR1 of counter-party supplier.
- 4. Further the other details that are not auto-populated, i.e. import of services, eligibility of ITC and quantum thereof and purchases from unregistered Taxable Person shall be furnished.

Government of India/State Department of -----

GSTR-2A

AUTO DRAFTED DETAILS

1. GSTIN.....

2. Name of Taxable Person...... (S. No. 1 and 2 will be auto-populated on logging)

3. Period : Month..... Year

Part A

4. Inward supplies received from Registered Taxable Persons

(figures in Rs)

| GSTIN of supplier | | | Iı | nvoice | | | I | GST | CGST | | SG | ST | POS (only if different from the location of recipient) |
|----------------------|-----|------|-----|--------------------|-------------|------------------|------|-----|------|------|------|---------|---------------------------------------------------------------|
| | No. | Date | | Goods/ Services | HSN/ SAC | Taxable Value | Rate | Amt | Rate | Amt | Rate | Am t | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |

| - | Auto populated | | | | | | | | | | |
|---|----------------|--|--|----------|---------------|-----------|-------------|-----------|-------|--|--|
| | | | | Shall be | auto populate | d from co | ounterparty | GSTR1 and | GSTR5 | | |
| | | | | | | | | | | | |

| 1 1 | 1 | | | | | | |
|-----|---|--|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |

4A. Amendments to details of inward supplies received in earlier tax periods

| | | | | | | | | | | | | | | _ | (fig | ures in Rs) | |
|----------------------|--------|-----|-----------------------------|-----|------|-------------|------------------------|-----------|------------------|--------|------------|------|------|------|------|------------------------------------------------------------------------|--|
| Original Ir | ivoice | | Revised Details | | | | | | | IGST | | CGST | | SGST | | POS (only if different from the location of recipien | |
| GSTIN of supplier | No. | | GSTIN of supplie r | No. | Date | | Goods /Servi ces | | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | |
| | | | | | 9 | shall be at | uto popu | lated fro | n counterpart | y GSTR | l and GSTR | 5 | | | | | |

5. Details of Credit/Debit Notes

| GSTIN of supplier | Type of note (Debi t/Cre dit) | Debit N | Note/ credit note | Origina | l Invoice | Differential Value (Plus or Minus) | | | Differei | ntial Tax | | |
|-------------------------|----------------------------------------------|---------|-------------------|--------------|---------------|---------------------------------------------|----------|------|----------|-----------|------|------|
| | | No. | No. Date | | Date | | IGST | | CGST | | SGST | |
| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | | | Details shall | be auto popu | lated from co | ounterparty GSTR1 | and GSTI | R 5 | | | | |
| | | | | | | | | | | | | |

5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

| GSTIN of supplier | Type of note (Debit/Credi t | Original De credit i | bit Note/ note | | ll d Debit redit note | Differential Value (Plus or Minus) | | | Differer | itial Tax | x | |
|-------------------------|-----------------------------------|-------------------------|-------------------|---------------|-----------------------------|---------------------------------------------|------|-----|----------|-----------|------|------|
| | | No. | Date | No. | Date | | IGST | | CGST | I | SGST | |
| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | Shall | be auto popu | lated from co | ounterparty G | STR1 and GSTR 5 | | | | | | |

Part B

6. ISD credit received

(figures in Rs)

| GSTIN_ISD | Invoice/Doc | cument details | SAC | ISD C | Credit | | |
|-----------|-------------|----------------|-----|-------|--------|------|--|
| | No | Date | | IGST | CGST | SGST | |
| (1) | (2) | (3) | | (4) | (5) | (6) | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Part C

7(1) TDS Credit received

| GSTIN of deductor | Invoice | e/Document Date of Value on which T Payment TDS has been | | TDS_IGS | Т | TDS_CG | ST | (figures in Rs) TDS_SGST | | | |
|----------------------|---------|-------------------------------------------------------------|-------|----------------------|---------------------|------------|-----|-----------------------------|------|------|------|
| | No | Date | Value | made to the deductee | deducted | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | Shal | | Shall | be auto populate | d from counterparty | TDS return | | | | | |

Part D

7(2) TCS Credit received

| | | | | | | | | (figures in] | Rs) |
|-------------------------------|--------------------|-----------------------|------------------------|----------------|--------------|--------|-----|---------------|------|
| GSTIN of E- | Merchant ID | Gross Value of | Taxable Value | TCS IGST | • | TCS CG | ST | TCS SGS | Т |
| commerce allocated by e- Supp | | Supplies | on which TCS | _ | | _ | | _ | |
| portal | commerce | | has been | Rate | Amt | Rate | Amt | Rate | Amt |
| | portal | | deducted | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | Shall be auto populate | J. C | TOS | | | | |
| | | | shan be auto populate | a from counter | party ics re | turn | | | |

This auto drafted form is generated by the GST system.
Government of India/State Department of -----

Form GSTR-3

[See Rule.....]

MONTHLY RETURN

TAXABLE PERSON DETAILS

1. GSTIN

2. Name of Taxable Person.....

| 3. | Address | | | | | | | |
|----|---------|--|--|--|--|--|--|--|
| | | | | | | | | |

[S. Nos. 1, 2 and 3 shall be auto populated on logging]

4. Period Month..... Year.....

Part A

5. TURNOVER DETAILS

| A. | Taxable Turnover | |
|------------|---------------------------------|--|
| B . | Export Turnover | |
| С. | Nil rated and Exempted Turnover | |
| D. | Non GST Turnover | |
| Е. | Total Turnover [A to D] | |

| 6. Outward S | upplies | | | | | |
|-----------------|-----------------------------------------------------------------|------------------------------|------|--|--|--|
| 6.1 Inter-state | e supplies to Registered Taxable Persons | (Auto populated from GSTR-1) | | | | |
| | | (figures in Rs) | | | | |
| State Code | Rate of Tax (Rate wise-Including Nil, exempt and Non GST) | Value | IGST | | | |
| (1) | (2) | (3) | (4) | | | |
| Goods | | | | | | |
| | | | | | | |
| Services | | | | | | |
| | | | | | | |

| 6.2 Intra-State Supplies to Reg | gistered Taxable Persons | (Auto populate | ed from GSTR-1) | | | | |
|-----------------------------------------------------------------|--------------------------|----------------|-----------------|--|--|--|--|
| | | | (figures in Rs) | | | | |
| Rate of Tax (Rate wise-Including Nil, exempt and Non GST) | Value | CGST | SGST | | | | |
| (1) | (2) | (3) | (4) | | | | |
| Goods | | | | | | | |
| | | | | | | | |
| Services | | | | | | | |
| | | | | | | | |

(Auto populated from GSTR-1)

6.3 Inter-State Supplies to Consumers (Auto populated from C (including unregistered Government Departments / persons dealing in exempted / NIL rated/ non GST goods or services)

| | | | (figures in Rs) |
|------------|-----------------------------------------------------------------|-------|-----------------|
| State Code | Rate of Tax (Rate wise-Including Nil, exempt and Non GST) | Value | IGST |
| Goods | | | |
| | | | |
| Services | | | |

| | | (figures in Rs) |
|-------|--------------|----------------------------------|
| Value | CGST | SGST |
| (2) | (3) | (4) |
| | r | |
| | | |
| | Value (2) | Value CGST (2) (3) |

| 5.5 Exports (including deen | ied exports) | (Auto pop | oulated from GSTR-1 |) |
|-----------------------------|---------------|-----------|---------------------|-----------------|
| | | | | (figures in Rs) |
| Description | Taxable Value | IGST | CGST | SGST |
| (1) | (2) | (3) | (4) | (5) |
| Goods | | | | |
| Without payment of GST | | | | |
| With Payment of GST | | | | |
| Services | | | | |
| Without payment of GST | | | | |
| With Payment of GST | | | | |

6.6 Revision of supply invoices/Credit notes/Debit notes and others pertaining to previous tax period (including post sales discounts or any clerical/other errors)

[Auto populated from GSTR1]

| | | (figures i | n Rs) | |
|------------------------------------|------|------------|-------|--|
| Differential Value (Plus or Minus) | IGST | CGST | SGST | |
| | | | | |
| | | | | |

| Month | State Code | Document type (Invoice/Debit note/Credit note) | Number | Date | Differential Value (Plus or Minus) | IGST | CGST | SGST |
|----------|------------|------------------------------------------------------|--------|------|------------------------------------|------|------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Goods | | [| | | | | | |
| | | | | | | | | |
| Services | | | | | | | | |
| | | | | | | | | |

| 6.7 Total tax liability on outward supplies | | (Auto Populated | | | | | | |
|---------------------------------------------|---------------------------------------|-----------------|------|-----------------|--|--|--|--|
| | · · · · · · · · · · · · · · · · · · · | | | (figures in Rs) | | | | |
| Month | Value | IGST | CGST | SGST | | | | |
| (1) | (2) | (3) | (4) | (5) | | | | |
| Goods | Goods | | | | | | | |
| | | | | | | | | |
| Services | | | | | | | | |
| | | | | | | | | |

7. Inward supplies

7.1 Inter-State supplies received

(Auto-populated from GSTR2)

| | | | | (figures in Rs) |
|---------------|-----------------------------------------------------------------|-------|------|--------------------------------------------|
| State Code | Rate of Tax (Rate wise-Including Nil, exempt and non-GST) | Value | IGST | ITC of IGST available in the current month |
| (1) | (2) | (3) | (4) | (5) |
| Goods Inputs | | I | | |
| | | | | |
| Capital goods | · · · | | | |
| | | | | |
| Services | | | | |
| | | | | |
| None | | | | |
| | | | | No amount auto populated |

| 7.2 Intra-State supplies rec | eived | | | (Auto populated | from GSTR -2) |
|------------------------------------------------------------------------------------------------|-------|---------|------|-------------------------------------------|-------------------------------------------|
| | | | | ` • • | (figures in Rs) |
| Rate of Tax (Rate wise-Including Nil, exempt, compounding Taxable person and non-GST) | Value | CGST | SGST | ITC-CGST available in current month | ITC-SGST available in current month |
| (1) | (2) | (3) | (4) | (5) | (6) |
| Goods_Inputs | | · · · · | | | |
| | | | | | |
| Capital Goods | | | | | |
| | | | | | |
| Services | | | | | |
| | | | | | |
| None | | 1 | | 1 | |
| | | | | No amount auto populated | No amount auto populated |

| 7.3 Imports | | | (Auto populated from GSTR -2) |
|---------------|------------------|------|--------------------------------------|
| | | | (figures in Rs) |
| | Assessable Value | IGST | ITC- IGST available in current month |
| (1) | (2) | (3) | (4) |
| Goods_ inputs | | | |
| Capital goods | | | |
| Services | | | |
| None | | | No amount auto populated |

7.4 Revision of purchase invoices/Credit note/Debit note and other details pertaining to previous tax period (including post sales discounts received or any clerical / other errors (Auto populated from GSTR-2) (figures in Rs)

| Month | GSTI N/UI | Stat e | Goods /Servi | HSN /SAC | Documen t type | Numbe r | Date | Differe ntial | IGST | CGST | SGS T | | ailable in t month | l |
|----------|--------------|-----------|-----------------|-------------|-----------------------------------------------------------------|------------|------|--------------------------------|------|------|----------|------|-----------------------|------|
| | N | Cod e | ces | | (Invoice/ Debit note/Cred it note/Bill of Entry) | | | Value (Plus or Minus) | | | | IGST | CGS T | SGST |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (14) | (15) | (16) |
| Goods- | Inputs | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Capital | Goods | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Services | S | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| None | | | | | | | | |
|------|--|--|--|--|--|---------|-------|-------|
| | | | | | | No | No | No |
| | | | | | | amount | amou | amou |
| | | | | | | auto | nt | nt |
| | | | | | | populat | auto | auto |
| | | | | | | ed | popul | popul |
| | | | | | | | ated | ated |

7.5 Total Tax liability on inward supplies on reverse charge

(Auto-populated from GSTR-2)

(figures in Rs)

| Month | Value | CGST | SGST | IGST |
|----------|--------|------|------|------|
| (1) | (2) | (3) | (4) | (5) |
| Goods | • • | | | |
| | | | | |
| Services | | | | |
| | | | | |

7.6 ITC Reversal

(Auto-populated from GSTR-2)

(figures in Rs)

| | | ITC Reversal | | | | | | | | |
|------|--------------|--------------|----------|--------|----------|--------|----------|--|--|--|
| S.No | Description* | IGST | | CGST | | SGST | | | | |
| | | Amount | Interest | Amount | Interest | Amount | Interest | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | | | | | | | | | |

7.7 Output tax added/reduced on account of non-rectification/rectification of communicated mismatches

| S.No | | | | Output Ta | v liability | | (figures in Rs) | |
|-------|-------------------------------------------------------------------------|--------|----------|-----------|-------------|--------|-----------------|--|
| 5.110 | Output tax added/reduced due to mismatched | IG | ST | | | SGST | | |
| | | Amount | Interest | Amount | Interest | Amount | Interest | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| 1 | Excess input tax credit claimed | | | | | | | |
| 2 | Non Reduction in ITC by Recipients on credit notes | | | | | | | |
| 3 | Supplies through E- commerce operators | | | | | | | |
| 4 | Output tax reduced due to matching of earlier mismatched invoices | | | | | | | |

8 Total Tax liability for the month

(figures in Rs)

| Month | Value | CGST | SGST | IGST |
|----------|-------|------|------|------|
| (1) | (2) | (3) | (4) | (5) |
| Goods | · | | | |
| | | | | |
| Services | | | | |
| | | | | |

9A.TDS credit received during the month

(Auto-populated from GSTR-2)

(figures in Rs)

| GSTIN of TDS deductor | Ι | GST | | CGST | SGST | | |
|-----------------------|------|-----|------|------|------|-----|--|
| | Rate | Tax | Rate | Tax | Rate | Tax | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
| | | | | | | | |

9B. TCS credit received during the month

(Auto-populated from GSTR-2)

| GSTIN of E- commerce | IGS | ST | | CGST | SGST | | |
|-------------------------|------|-----|------|------|------|-----|--|
| Operator | Rate | Amt | Rate | Amt | Rate | Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
| | | | | | | | |

10. ITC received during the month

| Description | IGS | Г | CG | ST | SGST | | |
|---------------|------|-----|------|-----|------|-----|--|
| | Rate | Tax | Rate | Tax | Rate | Tax | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
| Goods-Inputs | | | | | | | |
| Capital Goods | | | | | | | |
| Services | | | | | | | |

Part B

11. Tax, interest, late fee and penalty paid (auto-populated from cash and ITC ledger)

Part (a) S. Description Tax payable **Debit entry in Cash Ledger Debit entry in Credit Ledger** No. Debit no. IGST CGST SGST IGST CGST SGST Debit Paid Paid Paid Paid Paid Paid no. (1) (2)(6) (7) (8) (9) (10)(11)(12)(13) IGST 1. 2. CGST SGST 3.

Part (b)

| | S. No. | | Payable | | D | Debit entry in Cash Ledger | | | | |
|----|-------------------------|------|---------|------|-----------|----------------------------|--------------|--------------|--|--|
| | | IGST | CGST | SGST | Debit no. | IGST Paid | CGST Paid | SGST Paid | | |
| | (1) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | |
| 4. | Interest | | | | | | | | | |
| 5. | Late fee | | | | | | | | | |
| 6. | Others (Please Specify) | | | | | | | | | |

12. Refunds claimed from cash ledger

| S.No | | Minor head (Tax/Interest/ Fee/ Penalty/Other) | Debit entry no. | CGST | SGST | IGST |
|------|---------------------------------|-----------------------------------------------------|-----------------------|------|------|------|
| (1) | (2) | | (3) | (4) | (5) | (6) |
| 1. | Refund claimed from cash ledger | | | | | |
| 2. | Bank Account Details* | | | | | |

*This should be one of the bank accounts mentioned in the GSTIN

Usual declarations

I ______ hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.

Place:

Date:

(Signature of Authorized Person)

Note:

- 1. To be furnished by the 20^{th} of the month succeeding the tax period
- 2. Other than compounding Taxable Person / ISD

Government of India /State Department of ------

Form GST-3A

[See Rule]

Reference No:

То

Date:

(GSTIN & Name of the taxable person) (Address of the taxable person)

Notice under section of ------ Act, 20— for non-filing of return

Tax Period -

Type of Return -

Whereas being a registered taxable person, you are liable to file aforesaid return (s) for the above said tax period and it has been noticed that you have not filed the said return till date. You are hereby directed to file the above said return within 15 days of service of notice failing which assessment proceedings will be initiated under section ______ of the _____ Act.

It may also be mentioned here that no further notice/reminder will be issued in this regard.

Name: Designation: Government of India/State Department of ------

GSTR-4

[See Rule.....]

Quarterly Return for Compounding Taxable person

- 1. **GSTIN**
- 2. Name of the Taxable Person
- 3. Address

- (S. No. 1, 2 and 3 shall be auto-populated on logging)
- 4. Period of Return From...... To.....

5. Inward supplies including supplies received from unregistered persons

| GSTIN/ Name of unregistered supplier | Invoice | | | | | | | | CGST | | SGST | |
|--------------------------------------------|---------|------|-------|--------------------|--------------|------------------|---------|--------|-------|--------------|------|------|
| | No. | Date | Value | Goods/Services | sHSN/ SAC | Taxable value | Rate | Amt | Rate | Amt | Rate | Am |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Auto populated | | | | C1 - 11 1 | | | | 10TD 1 | | | | |
| Not auto populated (Claimed) | | | | Shall he auto popi | llated_tr | om_connter | party (| 6711K1 | and G | <u>118.7</u> | | |

| Auto populated Shall be | auto populated from cou | nterparty GSTR1 a | nd GSTR5 | |
|-------------------------|-------------------------|-------------------|----------|--|
| Others | | | | |

5A. Amendments to details of inward supplies including supplies received from unregistered persons in earlier tax periods

| Original Inv | voice | | | | R | evised E | Details | | | | GST | CGST | | S | GST |
|------------------------------------|---------|----------|-------------------------|----------|----------|-----------------|------------------------|----------|------------------|-------------|-------------|------------|-----------|----------|----------|
| GSTIN of supplier | No. | | GSTIN of supplier | No. | Date | Value | Goods/ Service s | | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Other than | supplie | es attra | acting re | everse c | harge | | | | | | | | | | |
| Auto populated | | | | | | | | Shall | e auto populat | ed from c | ounterparty | GSTR1 and | GSTR5 | | |
| Not auto populated (Claimed) | | | | | | | | | | | | | | | |
| Supplies att Faxable per | 0 | revers | se charg | e (Othe | rs clain | ned by t | he recei | ver Ta | kable Persor | n would | include s | upplies re | eceived f | rom unre | gistered |
| Auto populated | · | | | | | Shall | be auto p | opulated | from counterpa | arty GST | R1 and GSTI | 25 | | | |
| Others | | | | | | | | | | | | | | | |

6. Goods /Capital goods received from Overseas (Import of goods)

| | | | | | | (figures in Rs | | |
|--------------------|------|-------|---------------|---------------------|------|----------------|--|--|
| | | | Bill of entry | IGST | | | | |
| No. | Date | Value | HSN* | Assessable Value | Rate | Amt | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | |
| | | | | | | | | |
| <u>* (0 1: :</u>) | 1 1 | | | | | | | |

*at 8-digit level

6A. Amendments in Goods /Capital goods received from Overseas (Import of goods) of earlier tax periods

| Original Bill | of Entry | | I | Revised details | IGST | | | |
|---------------|----------|-----|------|-----------------|------|------------------|------|-----|
| No. | Date | No. | Date | Value | HSN | Assessable Value | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |

7. Services received from a supplier located outside India (Import of services)

(figures in Rs)

| | Invoice | | | | | | | | | |
|-----|---------|-------|-----|------------------|------|-----|--|--|--|--|
| No | Date | Value | SAC | Assessable Value | Rate | Amt | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

7A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods

| Origi | nal Invoice | | | IG | ST | | | |
|-------|-------------|-----|------|-------|-----|---------------|------|-----|
| No | Date | No | Date | Value | SAC | Taxable value | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |

8. Outward Supplies made

(figures in Rs)

| S.No. | Nature of supplies | Turnover | Compounding tax rate | Compounding tax amount | |
|-------|----------------------|----------|----------------------|------------------------|------|
| | | | | CGST | SGST |
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | Intra-state supplies | | | | |
| 2 | Non GST Supplies | | | | |

8A. Amendments to Outward Supplies related to intra-state supplies

| S.No. | Quarter | Revised Turnover | Compou | nding tax rate | Revised Co tax ar | mpounding nount |
|-------|---------|------------------|--------|----------------|----------------------|--------------------|
| | | | CGST | SGST | SGST | SGST |
| (1) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | | | | | | |
| | | | | | | |
| | | | | | | |

9. Details of Credit/Debit Notes issued and received

| GSTIN | Type of note (Debit /Credit) | | it Note/ lit note | Original In | voice | Differential Value (Plus or Minus) | Differential Tax | | | | | |
|------------|---------------------------------|-----|----------------------|-------------------|------------------|---------------------------------------------|------------------|-----|------|------|------|------|
| | | No. | Date | No. | Date | | IGST | | CGST | | SGST | |
| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | | (2) | (3) | (4) | (5) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Other than | reverse charge | 1 | [| | | | Γ | [| | | 1 | Γ |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Reverse cl | harge | 1 | 1 | 1 | | | 1 | 1 | 1 | 1 | 1 | I |
| | | | Details | shall be auto poj | oulated from cou | nterparty GSTR1 a | nd GSTR | 5 | | | | |

9A. Amendment to Details of Credit/Debit Notes Issued and Received of earlier tax periods

(figures in Rs)

| Origina cr | al Debit edit note | Note/ e | Revised Details Note/ credit not | | al Debit | Type of note (Debit/Credit) | Differential Value (Plus or Minus) | | D | oifferen | tial Ta | ax | |
|---------------|-----------------------|------------|-------------------------------------|---------------|------------------|--------------------------------|---------------------------------------------|------|------|----------|---------|------|----------|
| GSTIN | No. | Date | GSTIN | No. | Date | | | IGST | Γ | CGST | | SGST | - |
| | | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Other than | reverse | charge | • | | | | | 1 | 1 | 1 | | 1 | 1 |
| | | | | Details shall | l be auto popula | ed from counterparty | GSTR1 and GST | R 5 | | | | | |
| Reverse ch | arge | | | • | | | | 1 | 1 | 1 | | | |
| | | | | | | | | | | | | | |

10. TDS Credit received

| GSTIN of deductor | | e/Docume | ent | Date of Payment to | Value on which TDS has been | TDS_IGS | Т | TDS_CC | ST | (figures) TDS_SG | |
|----------------------|-----|----------|-------|--------------------------------------------|--------------------------------|------------|-----|--------|------|---------------------|------|
| | No | | | Date Value the deductee deducted Ra | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | | | Shall | be auto populate | d from counterparty | TDS return | | | | | |

11. Tax liability under reverse charge arising on account of time of supply without receipt of Invoice

| | | | | | | | | | (fig | <u>ures in Rs)</u> |
|---------------------------------------|-------|-----------------------|-----------|----------------------|------|-----|------|-----|------|--------------------|
| GSTIN/UIN/ | State | Goods/Services | HSN/SAC | Taxable Value | | | TA | X | | |
| Name of | Code | | of supply | of supply | IG | ST | CC | GST | SG | ST |
| customer/unre gistered supplier | | | or suppry | | Rate | Tax | Rate | Tax | Rate | Tax |

| Liability | under rev | erse charge | | | | | |
|-----------|-----------|-------------|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

11A. Amendment in Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

| | Original Deta | nils | | | Revised | Details | | | Taxable Value of supply | TAX | | | | | |
|-------|-----------------------------------------------------------------|---------------|----------------------------|-------------|-----------------------------------------------|---------------|------------------------|-------------|-------------------------------|--------------|------|--------------|------|--------------|------|
| Month | GSTIN/UIN /Name of customer/ unregistere d supplier | State Code | Goo ds/ Servi ces | HSN/ SAC | GSTI N/UIN Name of custo mer/u | State Code | Goods /Servic es | HSN/S AC | | IGST Rate | Tax | CGST Rate | Tax | SGST Rate | Tax |
| | | | | | nregist ered suppli er | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |

| Liability | y under reverse | e charge | | | | | | | | | | | | | |
|----------------|-----------------|----------|---------|--------|-----------|-----------|----------|-----------|-----------|---------|---------|---------|---------|-------|--|
| | | | | | | | | | | | | | | | |
| 12. Tax | already paid | l on acc | ount of | time o | of supply | y for inv | oices re | ceived in | n the cur | rent pe | riod re | elating | g to re | verse | |
| cha | rge. | | | | | | | | | | | | | | |

(figures in Rs)

| Invoice No. | Transaction id | | r | Fax Paid on ac | count of time (| of supply | |
|-------------|----------------------------------|------|-----|-----------------------|-----------------|-----------|------|
| | (A number assigned by the system | I | GST | CG | ST | | SGST |
| | when tax was paid) | Rate | Tax | Rate | Tax | Rate | Tax |
| (1) | (2) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | |

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt/on occurrence of time of supply

13. Liability Payable

| Description | IGST# | CGST# | SGST# | Compoun | ding Tax |
|--------------------------------------------------|-------|-------|-------|---------|----------|
| | | | | CGST | SGST |
| (1) | (2) | (3) | (4) | (5) | (6) |
| Tax payable for previous tax period ³ | | | | | |
| (i) Outward supplies | | | | | |
| (ii) Inward supplies on reverse charge | | | | | |
| Tax payable for current tax period | | | | | |
| (i) Outward supplies | | | | | |
| (ii) Inward supplies on reverse charge | | | | | |
| | | | | | |
| Interest | | | | | |
| Late Fees | | | | | |
| Penalty | | | | | |
| Others (Please Specify) | | | | | |

| Total | | | | |
|-------|-------|--|--|--|
| | Total | | | |

Tax paid in respect of supplies attracting reverse charge and those received from unregistered persons

\$ Details for tax payable for previous tax period will be reflected Quarter- wise.

14. Details of Tax Payment

(figures in Rs)

| | Cash Ledger Debit Entry No. | Date | IGST | CGST | SGST | Compounding | Tax | Total tax paid |
|---------------|--------------------------------------|------|------|------|------|-------------|------|----------------|
| | Entry NO. | | | | | CGST | SGST | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Tax paid | | | | | | | | |
| Interest paid | | | | | | | | |
| Fee paid | | | | | | | | |
| Penalty | | | | | | | | |
| Others | | | | | | | | |

15. Refund Claimed

| S.N | Description | Minor head | CGST | SGST | IGST | Compour | nding Tax |
|-----|---------------------------------|-----------------------------------------|------|------|------|---------|-----------|
| 0 | | (Tax/Interest/ Fee/ Penalty/Other | | | | CGST | SGST |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1. | Refund claimed from cash ledger | | | | | | |
| 2. | Bank Account Details* | | | | | | |

*This should be one of the bank accounts mentioned in the GSTIN

16. Are you likely to cross composition limit before the date of next return: Y/N

I ______ hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished by 18th of the month succeeding the quarter

Government of India/State Department of ------

GSTR-4A

[See Rule.....]

AUTO DRAFTED DETAILS

- 1. **GSTIN**
- 2. Name of the Taxable Person.....
- 3. Address

| - | | | | | | |
|---|--|--|--|--|--|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(S. No. 1, 2 and 3 shall be auto-populated on logging)

4. Period of Return From...... To.....

Part A

5. Inward supplies received from registered taxable person

(figures in Rs)

| GSTIN of supplier | | |] | Invoice | | | 1 | GST | CGST | | SG | ST |
|----------------------|-----|------|-------|--------------------|-------------|------------------|------|-----|------|------|------|------|
| | No. | Date | Value | Goods/ Services | HSN/ SAC | Taxable Value | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |

| Aut | o populated | | | | | | | | | |
|-----|-------------|--|--|------|----------------|-------------|----------------|--------------|-----|--|
| | | | | Shal | be auto popula | ted from co | ounterparty GS | STR1 and GST | TR5 | |
| | | | | | | | | | | |

5A. Amendments to details of inward supplies received from registered taxable persons in earlier tax periods

| Original Invoice | Revised Details | IGST | CGST | SGST |
|------------------|-----------------|------|------|------|
| | | | | |

| GSTIN of supplier | No. | | GSTIN of supplier | | Date | Value | Goods/ Service s | | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt |
|----------------------|-----|-----|-------------------------|-----|------|-------------|------------------------|-----------|------------------|---------|-------|------|------|---------|--------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| | | | | | | | | | | | · · · | | | · · · · | , <i>, ,</i> |
| | | | | | 2 | hall be aut | o populat | ed from c | ounterparty GS | TR1 and | GSTR5 | | | | |
| | | | | | | | | | | | | | | | |

6. Details of Credit/Debit Notes received

| GSTIN of supplier | Type of note (Debi t/Cre dit) | Debit N | ote/ credit note | Original | Invoice | Differential Value (Plus or Minus) | | | Differer | ntial Tax | K | |
|-------------------------|----------------------------------------------|---------|------------------|--------------|--------------|---------------------------------------------|-----------|------|----------|-----------|------|------|
| | | No. | Date | No. | Date | | IGST CGST | | SGST | | | |
| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | | | | | | | | | | | | |
| | | | Details shall b | e auto popul | ated from co | unterparty GSTR1 | and GSTF | R 5 | | | | |
| | | | | | | | | | | | | |

6A. Amendment to Details of Credit/Debit Notes Issued and Received of earlier tax periods

| GSTIN of supplier | Type of note (Debit/Credi t | Original De credit i | bit Note/ note | | ll d Debit redit note | Differential Value (Plus or Minus) | Differential Tax | | | | | | |
|-------------------------|-----------------------------------|-------------------------|-------------------|---------------|-----------------------------|---------------------------------------------|------------------|-----|------|------|------|------|--|
| | | No. | Date | No. | Date | | IGST | | CGST | 1 | SGST | | |
| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | | Shall | be auto popu | lated from co | ounterparty G | STR1 and GSTR 5 | 5 | | | | | | |

Part B

7. TDS Credit received

| GSTIN of | Invoic | e/Docun | nent | Date of Payment to | Value on which TDS | TDS_IGS | ST | TDS_C | GST | (figures in R TDS_SGST | | |
|-------------|--------|---------|-------|-----------------------|-----------------------|---------------|-----|-------|------|---------------------------|------|--|
| deductor | No | Date | Value | deductee | has been deducted | Rate | Amt | Rate | Amt | Rate | Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| | | | Shall | be auto popula | ted from counterp | arty TDS retu | 'n | | | | | |

This auto drafted form is generated by the GST system.

Government of India/State

Department of -----

GSTR-5

[See Rule....]

RETURN FOR NON RESIDENT TAXABLE PERSONS (FOREIGNERS)

- 1. GSTIN
- 2. Name of the Taxable Person.....
- 3. Address

(S. No. 1, 2 and 3 shall be auto-populated on logging)

5. Goods imported

| S. No. | Description of goods | Bill of Entry No. | Bill of Entry Date | HSN Code* | UQC | Quantity | Value | IGST paid, if any | Eligibility for ITC as inputs/capital goods/none | Total IGST available as ITC | ITC available this month |
|-----------|-------------------------|-------------------------|--------------------------|--------------|-----|----------|-------|-------------------------|-----------------------------------------------------------|--------------------------------------|-----------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (8A) | (9) | (10) | (11) |
| | | | | | | | | | | | |

* at 8-digit level

5A. Amendments in Goods imported of earlier tax periods

| Origina Entry | al Bill of | | Revised | l/Origin | nal Bill o | of entry | I | GST | Eligibility for ITC as inputs/capital | Total IGST available as ITC | ITC available this month |
|------------------|------------|-----|---------|----------|------------|------------------|------|-----|---------------------------------------------|-----------------------------------|--------------------------|
| No. | Date | No. | Date | Value | HSN | Taxable value | Rate | Amt | goods/none | ne | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

6. Services received from a supplier located outside India (Import of services)

| | | | | | | | (figures in Rs) |
|------|---------|------------|------------------|------------------------------|-----------------------------------|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Invoice | | | IC | GST | ITC Admi | ssibility |
| Date | Value | SAC | Taxable value | Rate | Amt | Total ITC Admissible as input services/none | ITC admissible this month |
| (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | Date Value | Date Value SAC | Date Value SAC Taxable value | Date Value SAC Taxable Rate value | Date Value SAC Taxable value Rate Amt | Date Value SAC Taxable value Rate Amt Total ITC Admissible as input services/none Image: Contract of the service servi |

6A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods

| Origin | al Invoice | | Revis | ed details | of Invoice | | IG | ST | ITC Admissibility | | |
|--------|------------|-----|-------|------------|------------|------------------|------|-----|------------------------------------------------------|------------------------------|--|
| No | Date | No | Date | Value | SAC | Taxable value | Rate | Amt | Total ITC Admissible as input services/none | ITC admissible this month | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| | | | | | | | | | | | |

7. Outward supplies made:

(figures in Rs.)

| S. | GSTI | Invoice | | | IGST CGST | | SGST | | POS | Indicate | Date of | | | | | |
|-----|-------|---------|-----|------|-----------|-----|-------|------|-----|----------|---------|------|-----|-----------|----------|-----------|
| No | N, if | No. | Dat | Valu | Goo | HS | Taxab | Rate | Amt | Rat | Amt | Rate | Α | (only if | if | time of |
| • | any | | e | e | ds/S | N/S | le | | | e | | | mt | different | supply | supply if |
| | | | | | ervi | AC | value | | | | | | | from the | attracts | it is |
| | | | | | ces | | | | | | | | | location | reverse | before |
| | | | | | | | | | | | | | | of | charge | date of |
| | | | | | | | | | | | | | | recipient | \$ | invoice |
| | | | | | | | | | | | | | |) | | |
| (1) | (2) | (3) | (4) | (5) | (5A) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13 | (14) | (15) | (16) |
| | | | | | | | | | | | | |) | | | |
| | | | | | | | | | | | | | | | | |

7A. Amendments to details in Outward supplies

| | riginal nvoice | GSTIN/ UIN, if any | | Revised/Original Invoice | | | | IC | IGST | | CGST | | | if different from the | Date of time of supply if different from date of invoice |
|-----|-------------------|--------------------------|-----|--------------------------|--------------------|-----|------------------|------|------|------|------|------|------|-----------------------------|----------------------------------------------------------------------|
| No. | Date | | No. | | Goods/S ervices | | Taxable Value | Rate | Amt. | Rate | Amt | Rate | Amt | of recipient) | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |

7. Details of Credit/Debit Notes

| | | | | | | | - | | | | (fi | gures in Rs) | |
|------------------------------------------|---------------------------------------|----------------------------|------|---------------------|------|--------------------------------------------------------|------------------|---------------|---------------|----------------|------|--------------|--|
| GSTIN/ UIN/ Name of receiver | Type of note (Debit/ Credit) | Debit Note/ credit note | | Original Invoice | | Differ ential Value (Plus or Minus) | Differential Tax | | | | | | |
| | | No. | Date | No. | Date | | IG Rat e | ST Am t | C Rat e | GST Am t | Rate | SGST Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | | | | | | | | | | | | | |

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier

7A. Amendment to Details of Credit/Debit Notes of earlier tax periods

| GSTIN/ UIN | Type of note (Debit/ Credit) | credit note | | | al /Revised Note/ credit | Differenti al Value (Plus or Minus) | | | Differential Tax | | | | |
|---------------|------------------------------------|-------------|------|-----|-----------------------------|----------------------------------------------|------|------|------------------|------|------|------|--|
| | | No. | Date | No. | Date | | IGST | IGST | | CGST | | SGST | |
| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | | | | | | | | | | | | | |

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

8. Tax paid

| Description | Tax payable | Debit no. in ITC ledger | ITC (IGST) utilized | Debit no. in cash ledger | Tax paid in cash (after adjusting ITC) |
|-------------|-------------|----------------------------|---------------------|-----------------------------|-------------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| IGST | | | | | |
| CGST | | | | | |
| SGST | | | | | |
| Interest | | | | | |
| Penalty | | | Non-editable | | |
| Fee | | | Non-editable | | |
| Total | | | | | |

9. Closing stock of Goods

| S. No. | Description of goods | HSN | UQC | Quantity | Value (Rs.) | |
|--------|----------------------|-----|-----|----------|-------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | |
| | | | | | | |

10. Refund Claimed from Cash Ledger

| S.No | | IGST | CGST | SGST |
|------|---------------------------------|------|------|------|
| (1) | (2) | (3) | (4) | (5) |
| 1. | Refund claimed from cash ledger | | | |
| 2. | Bank Account Details* | | | |

I ______ hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished on monthly basis by 20th of the month succeeding tax period & within 7 days after expiry of registration
Government of India/State Department of -----

GSTR-6

[See Rule....]

RETURN FOR INPUT SERVICE DISTRIBUTOR

1. GSTIN:

4. From Registered Taxable Persons (to be auto-populated from counter party GSTR-1 and GSTR-5)

(figures in Rs)

| GSTIN | | | In | voice | | | Ι | GST | CGS | т | SC | | POS (only if | | Total 7 availat | | | | vailabl 1 \$ | e this |
|-----------------------------------|-------|-------|--------|----------|---------|--------------|-------|---------|--------|--------|------|------|---------------------------------------------------------|---------------|--------------------|----------|----------|------|-----------------|--------|
| of supplier | | | | | | | | | | | | | differe nt from the locatio n of recipie | Input/Capital | IGST | CGS T | SGS T | IGST | CGS T | SGST |
| | No. | Date | Value | | SAC | Taxa | Rat | Amt | Rate | Amt | Rat | Amt | | | Amt | Amt | Amt | Amt | Amt | Amt |
| | | | | ces | | ble value | e | | | | e | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| Oth | er th | an su | pplies | attra | cting 1 | reverse | chai | ·ge | | | | | | | | | | | | |
| Auto populated | | | Sha | ll be au | to popu | lated fro | m cou | nterpar | ty GST | R1 and | GSTR | 5` | | | | | | | | |
| Not auto populated (Claimed | | | | | | | | | | | | | | | | | | | | |

\$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

)

Note: If the supply is received in more than one lot, the invoice information should be reported in the return period in which the last lot is received and recorded in the books of accounts.

4A. Amendments to details of inward supplies received in earlier tax periods

(figures in Rs)

| Origin al Invoic e | GST | | eviso | ed/Oi | rigina | al In | voice | IC | GST | CGS | ST | SC | ST | POS (only if differen t from the location of | Eligibilit y of ITC as Input/Ca pital goods/In put services/ | ITC \$ IGST | 'ax ava CGS T | | month | | this SGST |
|-----------------------------|-----------------------------------------------|-----|----------|-----------|--------------|-------|----------------------|----------|---------|----------|--------|----------|------|----------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------|---------------------|------|-------|------|--------------|
| | | No. | Dat e | Valu e | Serv ices | | Taxabl e value | Rat e | Amt | Rat e | Amt | Rat e | Amt | recipien t | | Amt | Amt | Amt | Amt | Amt | Amt |
| (1)(2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| | | | | | cting | | erse cha | | | | | | | | | | | | | | |
| | Auto | | | | | | | | | | | | | | Input | | | | | | |
| | popu lated | | | Sł | all be | auto | populated | from c | ounterp | artv GS | STR1 a | nd GS | TR5 | | None | | | | | | |
| | Not auto popu lated (Clai med) | | | | | | a. X | | | | | | | | Same as above | | | | | | |

\$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

5. Details of Credit/Debit Notes

| GST IN | Type of note (Debit /Credit) | N cr n | ebit fote/ redit fote | Origin Invoice | e | Differe ntial Value (Plus or Minus) | | | | itial 7 | | | Eligibili ty for ITC (select from drop | avai ITC | | as | this | availa month | |
|-----------|---------------------------------------|--------------|--------------------------------|-------------------|--------------|----------------------------------------------------|----------|---------|----------|---------|----------|---------|-------------------------------------------------------|-------------|----------|----------|----------|-----------------|----------|
| | | No | Date | No. | Date | | IG | ST | CGS | ST | SGS | ST | down as in Table | IG ST | CG ST | SG ST | IG ST | CGS T | SGS T |
| | | | | | | | Ra te | A mt | Ra te | A mt | Ra te | A mt | 5 above) | A mt | Am t | Am t | A mt | Amt | Amt |
| (1) | | (2) | (3) | (4) | (5) | (7) | (8) | (9) | (1 0) | (1 1) | (1 2) | (1 3) | (14) | (1 5) | (16 | (17 | (1 8) | (19) | (20) |
| Other | than reverse | charg | ge | 1 | 1 | 1 | | | | , | | | | | | | | I | I |
| | | | | | | | | | | | | | | | | | | | |
| Revers | se charge | | | | | | | | | | | | | | | | | | |
| | | | | Deta | ils shall be | auto populat | ed from | n coui | iterpar | ty GS | FR1 ar | nd GST | °R 5 | | | | | | |

5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

| Original Debit Note/ credit note Note/ credit Note/ credit Note/ credit Note/ credit Note/ credit | | Differen tial Value (Plus or Minus) | Differential Tax | Eligibi lity for ITC (select | Total Tax available as ITC | ITC available this month |
|------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------|------------------|---------------------------------------|----------------------------------|-----------------------------|
|------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------|------------------|---------------------------------------|----------------------------------|-----------------------------|

| GST IN | N 0. | Da te | GST IN | N 0. | Da te | | | IGS | ST | CGS | T | SGS | Т | from drop | IGS T | CG ST | SG ST | IGS T | CG ST | SG ST |
|-----------|---------|----------|-----------|---------|----------|-----|-----|----------|---------|----------|---------|----------|---------|------------------------------------|----------|----------|----------|----------|----------|----------|
| | | | | | | | | Ra te | A mt | Ra te | A mt | Ra te | A mt | down as in Table 5 above) | Am t | Amt | Amt | Am t | Amt | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |

| Other | han reve | erse cha | irge | | | | | | | | | | | | |
|--------|----------|----------|------|------|-----------------|---------|---------|--------|--------|---------|-------|------------|--|--|--|
| | | | | Deta | ails shall be a | uto poj | oulated | from o | ounter | party (| GSTR1 | and GSTR 5 | | | |
| Revers | e charge |) | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

6. Input Service Distribution

(figures in Rs)

| GSTIN of | Document | No. | Date | SAC | GSTIN of receiver | | Invoi | ce/Documer | nt No. | |
|--------------|------------------------------------------------------------------------------------------------|-----|------|-----|--------------------------|-----|-------|------------|----------------|-------|
| the Supplier | Туре | | | | of credit | No. | Date | ISD C | Credit distril | outed |
| | (invoice/revised invoice/debit note/revised debit note/credit note/credit note) | | | | | | | IGST | CGST | SGST |
| (1) | (2) | (3) | (4) | | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | | |

6A. Revision of Input Service Distribution of earlier tax periods

(figures in Rs)

| GSTIN of receiver | Original Invo | oice/Document No. | | Revis | ed Invoice/I | Document No | • |
|--------------------------|---------------|-------------------|-----|-------|--------------|-----------------|--------|
| of credit | No. | Date | No. | Date | IS | D Credit distri | ibuted |
| | | | | | IGST | CGST | SGST |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | |

7. ISD Ledger

(figures in Rs)

| Description | IGST | CGST | SGST | Total |
|---------------------|------|------|------|-------|
| (1) | (2) | (3) | (4) | (5) |
| Opening Balance | | | | |
| ITCs received* | | | | |
| ITC Reversal | | | | |
| ITC Distributed | | | | |
| Distributed as IGST | | | | |
| Distributed as CGST | | | | |
| Distributed as SGST | | | | |
| Closing balance | | | | |

I ______ hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished by 13^{th} of the month succeeding the tax period)

Government of India/State Department of -----

GSTR-6A

[See Rule....]

AUTO DRAFTED DETAILS

1. GSTIN:

| 2. | Name of th | e Registered person: | ••••• |
|----|---------------------|-------------------------------|-------|
| | (S.No. 1 and 2 will | be auto-populated on logging) | |
| 3. | Period: | Month | Year |

4. From Registered Taxable Persons (to be auto-populated from counter party GSTR-1 and GSTR-5)

(figures in Rs)

| GSTIN of supplier | | | Iı | ivoice | | | I | GST | CGST | | SC | GST | POS (only if different from the location of recipient) |
|----------------------|-----|------|-------|----------|-----|------------------|------|-----|------|------|------|------|---------------------------------------------------------------------------|
| | No. | Date | Value | Services | SAC | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |

Other than supplies attracting reverse charge

| Auto populated | | | | | | | | |
|----------------|--|---------------|--------------|----------------|-----------|---|--|--|
| | | ll be auto po | pulated from | n counterparty | and GSTR5 | ` | | |

\$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

Note: If the supply is received in more than one lot, the invoice information should be reported in the return period in which the last lot is received and recorded in the books of accounts.

4A. Amendments to details of inward supplies received in earlier tax periods

(figures in Rs)

| Origi <u>Invoi</u> | 0 | GSTIN of supplier | r | | | | | I | GST | CGST | | SC | GST | POS (only if different from the location of recipient | |
|-----------------------|--------|-------------------------|---------|---------|----------|--------------|-----|-------------------|-------------|----------------------------------------------|----------|---------|----------|--------------------------------------------------------------|------|
| | | | No. | Date | | Servic es | SAC | Taxable value | Rate | Amt | Rate Amt | | Rate | Amt | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Othe | r than | supplies | attract | ing rev | erse cha | irge | / | | , , , , | , , , , , , , , , , , , , , , , , , , | . | | . | | |
| | | Auto populate d | | | | | Sha | ll be auto popul: | ited from c | ounterparty | GSTR1 an | d.GSTR5 | | | |

\$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

5. Details of Credit/Debit Notes

| | | | | | | | | | (figures in Rs) |
|----------|---------|---------|-------------------|----------|---------|--------------|------|------------------|-----------------|
| GSTIN | Type | Debit N | lote/ credit note | Original | Invoice | Differential | - | Differential Tax | |
| of | of note | | | | | Value | | | |
| supplier | (Debit/ | | | | | (Plus or | | | |
| | Credit | | | | | Minus) | | | |
| |) | | | | | , | | | |
| | | No. | Date | No. | Date | | IGST | CGST | SGST |

| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
|-----|-----|-----|--------------|-------------|---------------|------------------|---------|------|------|------|------|------|
| (1) | (2) | (3) | (4) | (5) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | | | Details shal | be auto pop | ulated from o | ounterparty GSTR | and GS1 | fr 5 | | | | |
| | | | | | | | | | | | | |

5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

| GSTIN Ty of (D supplier (1) | Type of note (Debit/Credi t | Original De credit | | | ll d Debit redit note | Differential Value (Plus or Minus) | | | Differer | itial Tax | X | |
|--------------------------------------|-----------------------------------|-----------------------|---------------------------|---------------|-----------------------------|---------------------------------------------|-----------|-----|----------|-----------|------|------|
| | | No. | Date | No. | Date | | IGST CGST | | SGST | | | |
| | | | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | Shal | H be auto popu | lated from co | unterparty G | STR1 and GSTR 5 | | | | | | |

This auto drafted form is generated by the GST system.

Government of India/State Department of -----

<u>GSTR-7</u>

[See Rule.....]

TDS Return

- GSTIN: 1.
- 2.
- 3. Return period: Month...... Year.....

4. **TDS details**

| | | | | | | | | | | | | | (figu | res in Rs.) |
|----------|-----|----------|--------|-------|---------|-------|----------|-----------|--------|------|-------|------|-------|-------------|
| GSTIN | Con | tract Do | etails | Invoi | ce/Docu | ment | Date of | Value on | TDS_IG | ST | TDS_C | CGST | TDS_S | GST |
| of | | | | | | | Payment | which TDS | | | | | | |
| deductee | No | Date | Value | No | Date | Value | to | is to be | Rate | Amt | Rate | Amt | Rate | Amt |
| | | | | | | | deductee | deducted | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

4A. Revision in TDS details

(figures in Rs.)

| Revised/Original GSTIN | Cont | tract D | etails | Invoi | ce/Doci | | Revised/Original Date of Payment | Revised/Original Value on which | TDS | IGST | TDS | _CGST | TDS_ | SGST |
|---------------------------|------|---------|--------|-------|---------|-------|-------------------------------------|------------------------------------|------|------|------|-------|------|------|
| | No | Date | Value | No | Date | Value | | TDS is to be deducted | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| | | | | | | | | | | | | | | |

5. Liability payable and paid

| | | | | | | | (figures in Rs |
|------------------------------------|-----------------|-----------------|-----------------|---------|-----------|-----------|----------------|
| Description | IGST Payable | CGST Payable | SGST Payable | Dr. No. | IGST Paid | CGST Paid | SGST Paid |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TDS | | | | | | | |
| Interest on delayed payment of TDS | | | | | | | |
| Fees for late filing of return | | | | | | | |
| Others (please specify) | | | | | | | |
| Total | | | | | | | |

6. Refund Claimed

| S.No | Description | CGST | SGST | IGST |
|------|---------------------------------|------|------|------|
| (1) | (2) | (3) | (4) | (5) |
| 1. | Refund claimed from cash ledger | | | |
| 2. | Bank Account Number* | | | |

I ______ hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished by 10th of the month succeeding the month of deduction

Government of India/State Department of -----

Form GST 7A

(See Rule ----)

Tax Deduction Certificate

(To be maintained at the Common Portal)

GSTIN -

Name –

Period - From ------ To ------(dd/mm/yyyy)

Act - /All

| | CERTIFICA | TE OF DEDU | CTION OF TAX AT SOUR | CE | | |
|--------------------------------------|-----------------|------------|----------------------|--------------|----------|----------|
| | | | | | | |
| | | | | | | |
| Description | | | | | | |
| TDS Certificate No. | | | | | | |
| GSTIN of TDS Deductor | | | | | | |
| Name of the Taxable person / Contra | ictor: | | | | | |
| GSTIN of Contractor (Supplier) | | | | | | |
| Assessment Circle / Ward | | | | | | |
| Tax Period for which GSTR 7 is filed | | | | | | |
| GSTIN of Deductee | | | | | | |
| Contract Details | | | | | | |
| | Invoice Details | Date of | | TDS_IGST | | |
| | | Payment | Value on which TDS | deducted and | | |
| | | to | is deducted | deposited | TDS_CGST | TDS_SGST |

| | | | | | | Deductee | | | | | | | |
|------------------------|-------------------------------------------------------------------------------------------------------------------|-------|-----|------|-------|----------|---|------|-----|------|-----|------|-----|
| No. | Date | Value | No. | Date | Value | | | Rate | Тах | Rate | Тах | Rate | Тах |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |
| This Certificate has b | This Certificate has been generated on the basis of information furnished in the return by the TDS Deductee GSTIN | | | | | | | | | | | | |

Department of Revenue Government of India Government of India/State Department of ------

Form GSTR -8

[See Rule ----]

STATEMENT FOR E-COMMERCE OPERATORS

- 1. GSTIN: ----- (to be auto-populated)
- 2. Name of the Taxable Person: ------ (to be auto-populated)
- 3. Period: Month..... Year

4. Details of the supplies to registered Taxable Persons made through the e-commerce operator

| Invoic | Dat | Merchan | GSTIN | Gross | Taxabl | Goods | HSN/ | IG | ST | SG | ST | CG | \ \ | Place |
|--------|-----|-----------|---------|---------|---------|------------|------|------|------|------|------|------|------------|--------|
| e No. | e | t ID | of | Value | e value | (G)/ | SAC | | | | | | | of |
| | | issued by | supplie | of | | Services | | D (| | D | | D (| | Suppl |
| | | e- | r | supplie | | (S) | | Rate | Amt. | Rate | Amt. | Rate | Amt | У |
| | | commerc | | s | | | | | | | | | • | (State |
| | | e | | | | | | | | | | | | Code) |
| | | operator | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

 $(\mathbf{f}_{\mathbf{a}}, \mathbf{p}_{\mathbf{a}})$

| L | | | | | | |
|---|--|--|--|--|--|--|

4A. Amendment to Details of the supplies to registered Taxable Persons made through the e-commerce operator

(figure in Rs.)

| GSTI | Ori | gina | Revis | ed/Orig | Mer | cha | GST | Π | Gross | Taxa | Goods | HSN/S | Ι | GST | S | GST | CC | GST | Place |
|--------|-----|------|--------|---------|-------|-----|------|-----|--------|-------|--------|-------|----|------|----|------|----|-----|-------|
| N of | 1 | | inal I | nvoice | nt | ID | Ν | of | Value | ble | (G)/ | AC | | | | | | | of |
| Suppli | Inv | oice | | | issue | ed | supp | pli | of | value | Servic | | | | | | | | Supp |
| er | Ν | Da | No. | Date | by | e- | er | | suppli | | es (S) | | Ra | Amou | Ra | Amou | Ra | Am | ly |
| | 0. | te | | | com | me | | | es | | [other | | te | nt | te | nt | te | t. | (Stat |
| | | | | | rce | | | | | | than | | | | | | | | e |
| | | | | | oper | ato | | | | | brand | | | | | | | | Code |
| | | | | | r | | | | | | ed] | | | | | | | |) |
| 1 | 2 | 3 | 4 | 5 | 6 | | 7 | | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | 1 | | 1 | | | |
| | | | | | | | | | | | | | | | | | | | |

(5) Details of the supplies to unregistered persons made through the e-commerce operator

| | | | - | | | | | | (figure | in Rs.) |
|-----------|--------------------------------------------|---|---------------------------------|------------------|------|-----|------|-----|---------|---------|
| Sr No. | Merchant ID issued by e-commerce portal | | Place of Supply (State Code) | Taxable value | IGST | | CGST | | SGST | |
| | | | | | Rate | Amt | Rate | Amt | Rate | Amt |
| 1 | 3 | 4 | 5 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | |

(5A) Amendment to details of the supplies to unregistered persons made through the e-commerce operator

| () | , | | | | | | | | ••• | | °P°- | | |
|-----------|------------------------------|---------------------------------|------------------------------|---------------------------------|----------|-------------------------|------------------|------|-----|------|------|---------|---------|
| | | | | | | | | | | | | (figure | in Rs.) |
| Sr No. | Original De | etails | Revised De | Revised Details N is c | | GSTIN of supplier | Taxable value | IGST | | CGST | | SGST | |
| | Tax period of supplies | PlaceofSupply(StateCode)(State) | Tax period of supplies | PlaceofSupply(StateCode)(State) | - portal | | | Rate | Amt | Rate | Amt | Rate | Amt |
| 1 | 2 | 3 | 4 | 5 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | |

6. Tax Collected at Source (TCS) Details

| | _ | - | | _ | | | _ | | _ | | | (figure in Rs.) |
|-----------|--------------------------------|-------------------------------------|-------------------------|----------------------------|---------------------------------------|----------------------------------|----------|------|-------------------|------|----------|-----------------|
| Sr No. | Tax Period of payment | Merchant ID allocate by e- | GSTIN of supplier | Name of suppli er | Value on which TCS is collected | Nature of supply (B2B/B2C) | TCS_IGST | | TCS_IGST TCS_CGST | | TCS_SGST | |
| | to supplier | commerc e portal | | | | | Rate | Amt. | Rate | Amt. | Rate | Amt. |
| 1 | 2 | 3 | 4 | 5 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | |

7. Liability payable and paid (figures in Rs.) Description **TCS CGST TCS IGST TCS CGST TCS SGST** Cash **TCS IGST TCS SGST** Paid Payable Payable Payable ledger Paid Paid Dr. No. (1)(2) (3) (4) (5) (6) (7) (8) Tax Collected at Source (TCS) Interest on delayed payment of TCS Fees for late filing of return Others (pls. specify) Total

Notes -

- 1. Taxable value is exclusive of exempted supplies.
- 2. B to B supplies means supplies made to registered Taxable Persons. GSTIN of both supplier as well as recipient should have been mentioned on the invoice.
- 3. B to C supplies means supplies made to persons other than registered.
- 4. Invoice wise detail may be kept safely for a period prescribed in the Act.
- 5. An e-commerce portal supplying goods through his own portal shall not be required to file this return in respect of such supplies.
- 6. To be furnished by the 10th of the month succeeding the tax period
- 7. To be furnished by e-commerce operator(s) providing facility of supplying goods and/or services, other than branded services, of other suppliers through his portal

Usual declaration and signature.

| Declaration | Ihereby declare that the information | on given in this statement is true, correct and complete in |
|-------------|-------------------------------------------------------------|-------------------------------------------------------------|
| | every respect. I further declare that I have the legal auth | nority to submit this statement. |
| | Place: | |
| | Date: | (Signature of Authorized |
| | Person) | |
| | | |

Government of India/State Department of ------

<u>GSTR-9</u>

[See Rule.....]

ANNUAL RETURN

[To be furnished by the 31st December of the next Financial Year]

- 1. **GSTIN**
- 2. Name of the Taxable Person
- (S. No. 1 and 2 will be auto-populated on logging)
- 2C. Whether liable to Statutory Audit **O** Yes **O** No
- 3. Date of statutory Audit
- 4. Auditors

5. Details of expenditure:

(a) Total value of purchases on which ITC availed (inter-State)

Goods

| S. No. | Description | HSN Code | UQC | Quantity | Tax Rate | Taxable Value | IGST Credit |
|--------|-------------|----------|-----|----------|----------|---------------|-------------|
| | | | | | | | |

Services

| | S. No. | Description | Accounting Code | Tax Rate | Taxable Value | IGST Credit |
|---|--------|-------------|-----------------|----------|---------------|-------------|
| - | | | | | | |
| - | | | | | | |

b) Total value of purchases on which ITC availed (intra-State)

Goods

| | | | | | | Tax Rate | | Tax Credit | |
|------|-------------|----------|-----|----------|---------------|----------|------|------------|------|
| S.No | Description | HSN Code | UQC | Quantity | Taxable Value | CGST | SGST | CGST | SGST |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Services

| | Description | | Taxable Value | Tax Rate | | Tax Credit | | |
|------|-------------|-----|---------------|----------|------|------------|------|--|
| S.No | | SAC | | CGST | SGST | CGST | SGST | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

C) Total value of purchases on which ITC availed (Imports)

Goods

| S.No. | Description | HSN Code | UQC | Quantity | Tax Rate | CIF Value | IGST | CustomDuty paid |
|-------|-------------|----------|-----|----------|----------|-----------|------|--------------------|
| | | | | | | | | |
| | | | | | | | | |

Services

| S.No. | Description | SAC | Tax Rate | Taxable Value | IGST |
|-------|-------------|-----|----------|---------------|------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

(d) Other Purchases on which no ITC availed

| S.No. | Goods/Services | Purchase Value |
|-------|----------------|----------------|
| | | |
| | | |

(e) Sales Returns

| S.No | Goods | HSN Code | Taxable Value | IGST | CGST | SGST |
|------|-------|----------|---------------|------|------|------|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(f) Other Expenditure (Expenditure other than purchases)

| S. No. | Specify Head | Amount |
|--------|--------------|--------|
| | | |
| | | |

6. Details of Income:

(a)Total value of supplies on which GST paid (inter-State Supplies)

Goods

| Γ | S. No. | Description | HSN Code | UQC | Quantity | Tax Rate | Taxable Value | IGST |
|---|--------|-------------|----------|-----|----------|----------|---------------|------|
| | | | | | | | | |
| | | | | | | | | |

Services

| S | 5. No. | Description | Accounting Code | Tax Rate | Taxable Value | IGST |
|---|--------|-------------|-----------------|----------|---------------|------|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(b)Total value of supplies on which GST Paid (intra-State Supplies)

Goods

| | ~ ~ ~ | | | | | T 11 | Tax Ra | te | Tax | |
|---|-------|-------------|----------|-----|----------|------------------|--------|------|------|------|
| | S.No | Description | HSN Code | UQC | Quantity | Taxable Value | CGST | SGST | CGST | SGST |
| Ī | | | | | | | | | | |
| | | | | | | | | | | |

Services

| | | | Tax Rate | | Tax | | |
|------|-------------|-----|---------------|------|------|------|------|
| S.No | Description | SAC | Taxable Value | CGST | SGST | CGST | SGST |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

(c)Total value of supplies on which GST Paid (Exports)

Goods

| S.No | Goods | HSN Code | UQC | Quantity | Tax Rate | FOB Value | IGST | Custom Duty |
|------|-------|----------|-----|----------|----------|--------------|------|-------------|
| | | | | | | | | |
| | | | | | | | | |

Services

| S.No | Services | SAC | Tax Rate | FOB Value | IGST |
|------|----------|-----|----------|-----------|------|
| | | | | | |
| | | | | | |

(d)Total value of supplies on which no GST Paid (Exports)

Goods

| Sl.No | Goods | HSN Code | UQC | Quantity | Tax Rate | FOB Value |
|-------|-------|----------|-----|----------|----------|-----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Services

| Sl.No | Services | SAC | Tax Rate | FOB Value |
|-------|----------|-----|----------|-----------|
| | | | | |
| | | | | |
| | | | | |

(e) Value of Other Supplies on which no GST paid

| Sl. No. | Goods/Services | Value |
|---------|----------------|-------|
| | | |
| | | |
| | | |

(f) Purchase Returns

Goods

| Sl. No | Goods | HSN Code | Taxable Value | IGST | CGST | SGST |
|--------|-------|----------|---------------|------|------|------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Services

| Sl. No | Services | SAC | Taxable Value | IGST | CGST | SGST |
|--------|----------|-----|---------------|------|------|------|
| | | | | | | |
| | | | | | | |

(g) Other Income (Income other than from supplies)

| Sl. No. | Specify Head | Amount |
|---------|--------------|--------|
| | | |
| | | |

7 Return reconciliation Statement

A IGST

| Sl. No | Month | Tax Paid | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|--------|-------|-------------|------------------------------------|------------|----------|---------|
| B CGST | Total | | | | | |
| Sl. No | Month | Tax Paid | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
| | Total | | | | | |

C SGST

| Sl. No. | Month | Tax Paid | Tax Payable (As per audited a/c) | Difference | Interest | Penalty |
|---------|-------|-------------|----------------------------------|------------|----------|---------|
| | | | | | | |
| | | | | | | |
| | Total | | | | | |

8. O Other Amounts@@

| Α | Arrears (Audit/Assessment etc.) | | | | |
|---------|---------------------------------|-------------|----------|---------|--------------------------------|
| Sl. No. | Details of Order | Tax Payable | Interest | Penalty | Current Status of the Order |
| | | | | | |
| | Total | | | | |

B Refunds

| 2 | | | | |
|---------|------------------|----------------|---------------------|-----------------------------|
| Sl. No. | Details of Claim | Date of Filing | Amount of Refund | Current Status of the claim |
| | | | | |
| | | | | |

This may be divided into parts:-

i) amount already paid / refund already received during the year,

ii) amount payable / refund pending.

9. Profit as Per the Profit and Loss Statement Gross Profit

Profit after Tax Net Profit I ______ hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.

Place:

Date:

(Signature of Authorized Person)

GSTR 9B Reconciliation Statement



Government of India/State Department of -----

GSTR-9A

SIMPLIFIED ANNUAL RETURN FOR COMPOUNDING TAXABLE PERSONS

| 1. | GSTIN | | |
|------------|-----------------------------------|-----------------------|------------------------------------------|
| 2. | Name of the Taxable Person | | |
| (S | . No. 1 and 2 will be auto-popul | ated on logging) | |
| 3. | Period of Return | From | То |
| (to | indicate the period for which the | he Taxable Person was | s compounding Taxable Person-dd/mm/yyyy) |
| 3 A | Year for which Return is bei | ng filed From | То |

(to indicate the financial year)

4. Turnover Details

(figures in Rs.)

| 1 | Gross Turnover (GSTIN) | · - | |
|---|-------------------------|-----|--|
| 2 | Gross Turnover (Entity) | | |

5. Details of expenditure:

A) Total value of local purchases including purchases from unregistered persons net off purchase return

(1)Goods (other than attracting reverse charge)

Whether goods have been procured?OYesONo

| Sl. No. | Description | HSN Code | Taxable Value | IGST paid | CGST paid | SGST paid |
|---------|-------------|----------|---------------|-----------|-----------|-----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

(2) Goods (attracting reverse charge) Whether goods (attracting reverse charge) have been procured? O Yes O No

| Sl. No. | Description | HSN Code | Taxable Value | IGST paid | CGST paid | SGST paid |
|---------|-------------|----------|---------------|-----------|-----------|-----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

(3) Services (other than attracting reverse charge)Whether services (other than attracting reverse charge) have been procured?O Yes O No

| Sl. No. | Description | SAC | Taxable Value | IGST paid | CGST paid | SGST paid |
|---------|-------------|-----|---------------|-----------|-----------|-----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

(4)Services (attracting reverse charge)

Whether services (attracting reverse charge) have been procured? O Yes

O No

| Sl. No. | Description | SAC | Taxable Value | IGST paid | CGST paid | SGST paid |
|---------|-------------|-----|---------------|-----------|-----------|-----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |

B) Total value of purchases (Imports)

(1) Goods

Whether goods have been imported? O Yes **O** No

| Sl. No. | Description | HSN Code | Taxable Value | CIF Value | IGST paid | Custom Duty paid |
|---------|-------------|----------|---------------|-----------|-----------|---------------------|
| | | | | | | |
| | | | | | | |

(2) Services Whether services have been imported? O Yes **O** No

| Sl.No. | Description | SAC | Taxable Value | IGST |
|--------|-------------|-----|---------------|------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

C) Other Expenditure (Expenditure other than purchases)

| Sl. No. | Specify Head | Amount |
|---------|--------------|--------|
| | | |
| | | |

6. Details of Income:

A) Total Value of outward supplies made net off sales return (taxable and not taxable)

| | Amount | Compounding Tax Rate | Compounding tax amount |
|---------------------------------|--------|----------------------|------------------------|
| Intra-state supplies (goods) | | | |
| Intra-state supplies (services) | | | |
| Exempted supplies | | | |
| Nil rated supplies | | | |
| Non GST Supplies | | | |
| Export | | | |
| Total | | | |

B) Other Income (Income other than from supplies)

Whether the Taxable Person has income other than from supplies? O Yes O No

| Sl. No. | Specify Head | Amount |
|---------|--------------|--------|
| | | |
| | | |
7. Return reconciliation Statement

A Compounding tax (on outward supplies)

| Sl. No. | Quarter | Turnover as per return | Tax Paid as per return | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|---------|---------|------------------------|---------------------------|------------------------------------|------------|----------|---------|
| | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Q1 | | | | | | |
| | Q2 | | | | | | |
| | Q3 | | | | | | |
| | Q4 | | | | | | |
| | Total | | | | | | |

B CGST Paid on reverse charge basis

Have you paid CGST on reverse charge basis? **O** Yes **O** No

| Sl. No | Quarter | Tax Paid as per return | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|--------|---------|------------------------------|------------------------------------|------------|----------|---------|
| | | | | | | |
| | | | | | | |
| | Total | | | | | |

C SGST paid on reverse charge basis Have you paid SGST on reverse charge basis? **O** Yes **O** No

| Sl. No | Quarter | Tax Paid as per return | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|--------|---------|------------------------------|------------------------------------|------------|----------|---------|
| | | | | | | |
| | | | | | | |
| | Total | | | | | |

D IGST paid on reverse charge basis

Have you paid IGST on reverse charge basis? **O** Yes **O** No

| Sl. No. | Quarter | Tax Paid as per return | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|---------|---------|------------------------------|------------------------------------|------------|----------|---------|
| | | | | | | |
| | | | | | | |
| | Total | | | | | |

**

| 8. | Other Amounts@@ | | | | |
|---------|------------------------------------|-------------|----------|---------|--------------------------------|
| | A. Arrears (Audit/Assessment etc.) | | | | |
| Sl. No. | Details of Order | Tax Payable | Interest | Penalty | Current Status of the Order |
| | | | | | |
| | Total | | | | |

В Refunds

| Sl. No. | Details of Claim (ARN) | Date of Filing | Amount of Refund | Current Status of the claim |
|---------|------------------------|----------------|---------------------|--------------------------------|
| | | | | |
| | | | | |

This may be divided into parts:-iii) amount already paid / refund already received during the year, iv) amount payable / refund pending.

9. Profit as Per the Profit and Loss Statement

Gross Profit Profit after Tax Net Profit

10. Declaration

I/We hereby declare that the above particulars are in accordance with the records and books maintained by me/us and correctly stated. I have correctly made the disclosures as provided under Goods and Services Tax Act, ____

Signatures

Note: 1. To be furnished by the 31st December of the next Financial Year Government of India/State Department of -----

Form GSTR-10

[See Rule ----]

Final Return under _____ of Goods and Services Act, 2016 (For taxable person whose registration has been surrendered or cancelled)

| 1. | GSTIN | To be auto populated. | | | | | | |
|-----|-------------------------------------------------|------------------------|--------------|--|--|--|--|--|
| 2. | Legal Name | | | | | | | |
| 3. | Business Name | | | | | | | |
| 4. | Address | | | | | | | |
| | (Principal place of business) | | | | | | | |
| 5. | Application Reference Number (ARN) of sur | | | | | | | |
| 6. | Effective Date of Surrender/Cancellation | | (DD/MM/YYYY) | | | | | |
| 7. | Whether cancellation order has been passed: | | Yes / No | | | | | |
| 8. | If Yes, Unique ID of Cancellation order | | | | | | | |
| 9. | Date of Cancellation Order | | | | | | | |
| | | | (DD/MM/YYYY) | | | | | |
| 10. | Particulars of closing Stock held on date of su | rrender / cancellation | | | | | | |

| Sr No. | HSN Code | Descrip tion of goods | Type Goods (Cap | of / | Unit of measur ement | Quantit y | Price per unit | Value (fair mkt) | In case of CG, % points | ITC already availed (Rs.) | | | | | Output t (Rs.) | 1 | |
|--------------------|-------------|-----------------------------|-----------------------|---------|----------------------------|--------------|----------------------|------------------------|-------------------------------------|---------------------------|------|------|----------|------|-------------------|------|--|
| | | | Other) | | | | | (Rs.) | consider ed for reductio n | CGST | IGST | SGST | CG ST | SGST | CGST | SGST | |
| 1 | 2 | 3 | 4 | | 5 | 6 | 7 | 8 | 8A | 9 | 9A | 10 | 11 | 11A | 12 | 13 | |
| 10.1 INPUTS | S AS SU | СН | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 10.2 INPUTS | S IN SE | MI-FINIS | SHED (| GO | ODS | | | | | | | | | | | | |

| | • | Secure of Baltimore 101 | | | | 1 41 41 | cuiui ș | | No. | | | | | |
|------------------------|------------|-------------------------|-------|----------|---|---------|-----------------------|-----------------|-----|-------|-----|--|-----|---------------------------------------|
| | | | | | | 1 | Amount of Tax payable | | | | XXX | | XXX | |
| | | | | | | 2 | Amou | unt of Tax paid | | | | | | |
| 10.3 INPUT | S IN 1 | FIN | ISHED | GOODS | | 2A | ITC I | edger | | XXXXX | XXX | | XXX | $\left\{ \left\{ 1 \right\} \right\}$ |
| | | | | | | | | | | | | | | |
| 10.4 INPUT | SER' | VIC | ES | | | | | | | XXXXX | XXX | | XXX | |
| | | | | | | 2B | Cash | Ledger | | | | | | |
| 10.5 CAP IT | AL G | 00 | ÐS | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Total | <u> </u> | | | <u> </u> | I | I | 1 | | | | | | _ | |

10A. Amount of tax payable on closing stock:-

| Nature of Tax | Amount |
|---------------|-----------------------|
| CGST | Higher of col. 9 & 12 |
| SGST | Higher of col.10 & 13 |

| 12. | Verification | I/Wehereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory Full Name (first name, middle, surname) Designation/Status Place Date DD/MM/YYYY |
|-----|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|-----|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Government of India/State Department of ------

Form GSTR - 11

[See Rule ----]

INWARD SUPPLIES STATEMENT FOR UIN

1. UIN ----- (to be auto-populated)

- 2. Name of the Government Entity : ------ (to be auto-populated)
- 3. Period:

| 3. 1 Year | Select 🗸 | |
|-----------|----------|--|
| 3.2 Month | Select 🗸 | |

4. Details of purchases made for consumption or use (other than for the purpose of making outward supplies)

| GSTIN of supplier | Invoice | | | | | IGST | | CGST | | SGST | |
|----------------------|---------|------|------------------|-------------------------------------------------------|--------------|------|-----------------------------|------|-----------------------------|------|-----------------------------|
| | No | Date | Supplier Name | Value of Inward Supplies (figures in Rs.) | HSN / SAC | Rate | Amt. (figures in Rs.) | Rate | Amt. (figures in Rs.) | Rate | Amt. (figures in Rs.) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | | |
| | | | | | | | | | | | |

| | | To be | To be auto-populated | | | | | | | |
|-------|--|-------|----------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | |
| | | | | | | | | | | |
| TOTAL | | | | | | | | | | |

Note:

Missed invoices details for inward supplies can be added by the UIN holder.

I ______ hereby declare that the information given in this statement is true, correct and complete in every respect. I further declare that I have the legal authority to submit this statement.

Place:

Date:

(Signature of Authorized Person)

Note:

- 1. To be furnished by 28th of the month following the month for which statement is filed
- 2. To be furnished by the persons holding UIN w.r.t. the inward supplies made during the month for consumption or use

GSTR ITC-1



GST_ITC 1.xlsx

Form GST -TRP -1

[See Rule]

Application for Enrolment as Tax Return Preparer under Goods and Services Tax Act, <<20...>>

| S. No. | Particulars | M/O/D | |
|--------|-------------------------------------------------------|-------|------------------|
| 1. | Type of Application | М | New Renewal |
| 2. | Enrolling Authority | М | Centre Authority |
| 3. | State | М | |
| 4. | Jurisdiction | М | |
| 5. | Period of Enrollment | М | From To |
| 6. | Enrolment sought as: | М | |
| 6.1 | Chartered Accountant holding COP | | |
| 6.2 | Company Secretary holding COP | | |
| 6.3 | Cost & Management Accountant holding COP | | |
| 6.4 | Lawyer currently licensed to practice | | |
| 6.5 | Retired employee of Centre / State Revenue Department | | |
| 6.6 | Others | | |
| 7. | Applicant Details | | |

| 7.1 | Name | | |
|-----|----------------------------------|---|--|
| 7.2 | Date of Birth | M | |
| 7.3 | Gender | M | |
| 7.4 | Aadhar | 0 | |
| 7.5 | PAN | M | |
| 7.6 | Mobile Number | M | |
| 7.7 | Landline Number | 0 | |
| 7.8 | E Mail Id | M | |
| 8. | Professional Address | M | |
| | Building No./ Flat No./ Door No. | | |
| | Floor No. | | |
| | Name of the Premises/ Building | | |
| | Road/ Street Lane | | |
| | Locality / Area /Village | | |
| | District | | |
| | State | | |
| | PIN Code | | |
| 9. | Qualification Details | M | |
| | Qualifying Degree | | |
| | Affiliation University/Institute | | |

| | Membership/ Enrollment Number | | |
|-------------------------|---------------------------------------------------------|------------------------------------------------------------------|------------------------------------------|
| | Date of Enrollment/ Membership | | |
| | Membership Valid up to | | |
| 10. Verification | and Declaration | | |
| I/We my/our knowledg | e and belief and nothing has been concealed there form. | information given hereinabove is true a (Tax Return Preparer) | nd correct to the best of E-Sign/ DSC |
| | | Full Name (fir | st name, middle, last name) |
| Place | | | |
| Date | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Government of.....

Department of

Form GST –TRP 1 A

[See Rule]

Acknowledgement Receipt

| Application Reference Nu | Application Reference Number (ARN) | | | | |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--|--|--|--|
| Your application has been | Your application has been successfully filed against <acknowledgement number="" reference=""></acknowledgement> | | | | |
| The status of the Application can be viewed through "Track Application Status" at dash board on the GST Portal. | | | | | |
| Form No. | : | | | | |
| Form Description: | | | | | |
| Date of Filing | : | | | | |
| Time of filing | : | | | | |
| Name of the Applicant : | | | | | |
| Center Jurisdiction | : | | | | |
| State Jurisdiction: | | | | | |
| Filed by | : (Name of the Applicant TRP) | | | | |

It is a system generated acknowledgement and does not require any signature.

Form GST TRP -2

(See Rule-)

Enrolment Certificate for Tax Return Preparer

Government of India

And

Government of <State>

Goods and Services Tax Department

Central Goods and Services Tax Act, <2017> and <State> Goods and Services Tax Act, <2017>

[See Rule of the Central Goods and Services Tax Rules, 2017 and Rule <Rule Number. of the State> of the <State> Goods and Services Rules Act, 2017]

*.

| 1. | Enrolment Number | | | <unique by="" generated="" id="" system="" the=""></unique> | | | | |
|----------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------|-----------------|-----------------|--|--|
| 2. | PAN | | | PAN for which Provisional ID is generated | | | | |
| 3. | Name of the Tax Return Preparer | | | (Legal Name of the Taxable Person as per the data shared by States/Center) | | | | |
| 4. | Address Information | and Contact | | | | | | |
| Date | | <date of<="" td=""><td>creation of</td><td>of Certificate></td><td>Place</td><td><state></state></td><td></td></date> | creation of | of Certificate> | Place | <state></state> | | |
| Valid up | Valid up to <a>Date of valid up | | | 0> | | | | |
| Office - | Central/ State | | | | | | | |
| Date | Date DSC of the Enrolment Authority | | | | | | | |
| | | | | Na | me and Designat | ion. | | |

Department of -----Government of -----(State with which the TRP wants to enroll)

Form GST TRP- 3

| | [See Rule] |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| Reference No << Reference Number >> | << Date >> |
| То | |
| (Name of the Applicant) (As mentioned in the regi | stration application) |
| (Address of the Applicant) (As mentioned in the re- | gistration application) |
| Application Reference No. (ARN) | Dated – DD/MM/YYYY |
| TRP Enrolment Number | |
| Noti | ice for Seeking Additional Information / Clarification / Documents for |
| | Application for Registration as Tax Return Preparer, |
| | or, |
| Show cause for disq | ualification in case of misconduct in connection to proceeding by Tax Return Preparer |
| This is with reference to your enrolment applicatio | n referred above filed under |
| | epartment has examined your application and is not satisfied with it for the following reasons:- |
| | partment has examined your appreation and is not satisfied with it for the following reasons |
| | |
| 2 Or | |
| 01 | connection with following proceeding under the Act,:- |
| 1 | |
| 2 | |
| You are directed to submit the above said d | locuments/ file reply / clarification on the above said points within << seven days >>(Date Picker) If no response is |
| received by the stipulated date(Date Picker), your | application is liable for rejection/ Your enrolment is liable for cancellation. |
| Please note that no further notice / reminder will b | e issued in this matter. |
| | Signature (digital)] |
| | Name |
| | (Designation) |

Department of ------Government of ------

(State with which the applicant wants to enroll)

Form GST TRP - 4

| | [See Rule] | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--|
| Reference No << Reference Number >> | << Date >> | |
| To (Name of the Taxable person) (As mentioned in the registration appli (Address of the Taxable person) (As mentioned in the registration ap Enrollment Number | | |
| Application Reference No. (ARN) (Latest) | Dated – DD/MM/YYYY | |
| Application Reference Ro. (ARRY) (Eacst) Discut = DD/MRY FFFF Or Or Disqualification to function as Tax Return Preparer This is with reference to your enrolment application referred above, filed under the Goods and Services Tax Act, 2016. The Department has examined your application and the same has not been found satisfactory for the following reasons:- 1 2 3 If you are not satisfied with the order, you can file an appeal in accordance with the provisions of the Act. | | |
| | [Signature (digital)] | |
| | Name (Designation) | |

| | | | Government of | ••• | | | |
|---------------|-----------------|---------------------------------------------------------------------------|----------------------------|-----------|----------------|----------|-------------|
| | | | Department of | •••• | | | |
| | | | (State with which TRP is e | enrolled) | | | |
| | Form GST –TRP 5 | | | | | | |
| | [See Rule] | | | | | | |
| | | | _ | | | | |
| Serial Number | Name of TRP | Category CA/CS/CA (Cost)/ Advocate/ RetdTax Officials/ Others | Enrolment Number | Address | Contact Number | Email id | Valid up to |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

Form GST TRP 6

[See Rule ---]

From Taxable Person Name GSTIN /Unique ID/Temporary GSTIN To TRP (Enrolment Number)

Address

Subject:- Engagement of TRP

Sir/Madam

I <<name of the Authorized Signatory>> on behalf of the << Name with GSTIN/Unique ID/Temporary ID>> hereby request you to undertake following activities on our behalf :-

- € filing of statements of outward and inward supplies;
- € filing of monthly, quarterly, annual or final return;
- € making of payments for credit into the cash ledger;
- \in file a claim for refund;
- € represent us in any proceeding under the Act other than inspection, search, seizure and arrest;
- € file an appeal to the First Appellate Authority;
- € file an appeal to the Appellate Tribunal *
- € file an application for amendment or cancellation of registration;
- \in Application for fresh registration.

*(should be limited to CA /CS/ICWA & Advocates only)

You are requested to accept the engagement by utilizing the facility available on Common Portal. This engagement would be valid from the date and time of your acceptance on the Common Portal.

(Name of the Taxable Person with GSTIN)

Form GST TRP-7

[See Rule ---]

| From |
|----------------------------------|
| Taxable Person |
| Name |
| GSTIN /Unique ID/Temporary GSTIN |

| То | |
|-----|--------------------|
| TRP | (Enrolment Number) |

Address

Subject:- Disengagement from the assignment

Sir/Madam

I <<name of the Authorized Signatory>> on behalf of the << Name with GSTIN/Unique ID/Temporary ID>> hereby inform you to disengage from the following activities <with date and time> from DD/MM/YYYY with effect from HH/MM assigned to you with effect from DD/MM/YYYY :-

- € filing of statements of outward and inward supplies;
- € filing of monthly, quarterly, annual or final return;
- \in making of payments for credit into the cash ledger;
- \in file a claim for refund;
- € represent us in any proceeding under the Act other than inspection, search, seizure and arrest;
- \in file an appeal to the First Appellate Authority;
- € file an appeal to the Appellate Tribunal *
- € file an application for amendment or cancellation of registration;
- \in Application for fresh registration.

*(should be limited to CA /CS/ICWA & Advocates only) You are requested to accept the disengagement by utilizing the facility available on Common Portal.