

DRAFT

GOODS AND SERVICES TAX -

RETURN RULES, 20--

Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28th September, 2016.

Chapter-__: RETURNS

1. Form and manner of furnishing details of outward supplies

- (1) Every registered taxable person required to furnish the details:
- (a) of outward supplies of goods and/or services effected during a tax period under sub-section (1) of section 25; and
 - (b) of outward supplies of goods and/or services effected during an earlier tax period under sub-section (2) of section 25

shall furnish such details in **FORM GSTR-1** electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) The details of outward supplies furnished by the supplier shall be made available electronically to each of the registered taxable persons (recipients) in **Part A** of **FORM GSTR-2A** through the Common Portal after the due date of filing of **FORM GSTR-1**.

(3) The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under sub-section (1) of section 26 or **FORM GSTR-4** under section 27 shall be made available to the supplier electronically in **FORM GSTR-1A** through the Common Portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished by the supplier shall stand amended to the extent of modifications accepted by him.

2. Form and manner of furnishing details of inward supplies

(1) Every registered taxable person required to furnish the details of inward supplies of goods and/or services received during a tax period under sub-section (2) of section 26 shall, on the basis of details contained in **Part A** of **FORM GSTR-2A**, prepare such details in the manner specified in sub-section (1) of the said section and furnish the same in **FORM GSTR-2** electronically through the Common Portal, either directly or from a Facilitation Centre, notified by the Board or Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 26.

(2) Every registered taxable person shall furnish the details, if any, required under sub-section (3) of section 26 electronically in **FORM GSTR-2**.

(3) The recipient of goods and/or services shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in **FORM GSTR-2** where such eligibility can be determined at the invoice level.

(4) The recipient of goods and/or services shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in **FORM GSTR-2**.

(5) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 7 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the Common Portal and the said recipient may include the same in **FORM GSTR-2**.

(6) The details of tax deducted at source by the deductor under section 37 furnished in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A**

electronically through the Common Portal and the said deductee may include the same in **FORM GSTR-2**.

(7) The details of tax collected at source by an e-commerce operator under section 43C furnished in **FORM GSTR-8** shall be made available to the concerned taxable person in **Part D** of **FORM GSTR 2A** electronically through the Common Portal and such taxable person may include the same in **FORM GSTR-2**.

3. Form and manner of submission of monthly return

(1) Every registered taxable person, other than a taxable person paying tax under section 8, shall furnish a return under sub-section (1) of section 27 in **FORM GSTR-3** electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) **Part A** of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through returns in **FORM GSTR-1, FORM GSTR-2**, electronic credit ledger, electronic cash ledger and electronic tax liability register of the taxable person.

(3) Every registered taxable person furnishing the return under sub-rule (1) shall, subject to the provisions of section 35, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger and/or electronic credit ledger as per the details contained in **Part B** of the return in **FORM GSTR-3**.

(4) A registered taxable person, claiming refund of any balance in the electronic cash ledger as per sub-section (6) of section 35, may claim such refund in **Part B** of the return in **FORM GSTR-3** and such return shall be deemed to be an application filed under section 38.

(5) Where the time limit for furnishing **FORM GSTR-1** under sub-section (1) of section 25 and **FORM GSTR-2** under sub-section (2) of section 26 has been extended, return in **FORM GSTR-3** may be furnished in such manner as may be notified by the Commissioner/Board.

4. Form and manner of submission of quarterly return by the composition supplier

(1) Every registered taxable person paying tax under section 8 shall, after adding, correcting or deleting the details contained in **FORM GSTR-4A**, furnish a quarterly return in **FORM GSTR-4** electronically through the Common Portal, either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) Every registered taxable person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger.

5. Form and manner of submission of return by non-resident taxable person

Every registered non-resident taxable person shall furnish a return in **FORM GSTR-5** electronically through the Common Portal, either directly or from a Facilitation Centre, notified by the Board or Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount

payable under the Act or these rules within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

6. Form and manner of submission of return by an input service distributor

Every input service distributor shall, after adding, correcting or deleting the details contained in **FORM GSTR-6A**, furnish electronically a return in **FORM GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section 17, through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

7. Form and manner of submission of return by a person required to deduct tax at source

(1) Every registered taxable person required to deduct tax at source under section 37 shall furnish a return in **FORM GSTR-7** electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in **Part C** of **FORM GSTR-2A** on the Common Portal after the due date of filing of **FORM GSTR-7**.

(3) The certificate referred to in sub-section (3) of section 37 shall be made available electronically to the deductee on the Common Portal in **FORM GSTR-7A** on the basis of the return filed under sub-rule (1).

8. Form and manner of submission of statement of supplies effected through e-Commerce

(1) Every e-Commerce operator required to collect tax at source under section 43C shall furnish a statement in **FORM GSTR-8** electronically through the Common Portal, either directly or from a Facilitation Centre, notified by the Board or Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 43C.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in **Part D** of **FORM GSTR-2A** on the Common Portal after the due date of filing of **FORM GSTR-8**.

9. Notice to non-filers of returns

A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered taxable person who fails to furnish return under section 27 and section 31.

10. Matching of claim of input tax credit

The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 28, shall be matched under section 29 after the due date for furnishing the return in **FORM GSTR-3**

- (a) GSTIN of the supplier

- (b) GSTIN of the recipient
- (c) Invoice/Debit Note date
- (d) Invoice/Debit Note number
- (e) Taxable value
- (f) Tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** under sub-section (1) of section 25 and **FORM GSTR-2** under sub-section (2) of section 26 has been extended, the date of matching relating to claim of input tax credit shall be extended to such date as may be notified by the Board/Commissioner.

Explanation: (1) The claim of input tax credit in respect of invoices and debit notes in **FORM GSTR-2** that were accepted by the recipient in **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding supplier has furnished a valid return.

(2) The claim of input tax credit shall be considered as matched, where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or Debit Note, as the case may be, by the corresponding supplier.

11. Final acceptance of input tax credit and communication thereof

(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 29, shall be made available electronically to the registered taxable person making such claim in **FORM GST ITC-1** through the Common Portal.

(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier and/or recipient shall be finally accepted and made available electronically to the taxable person making such claim in **FORM GST ITC-1** through the Common Portal.

12. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit

(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 29 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy shall be made available to the registered taxable person making such claim and the supplier electronically in **FORM GST ITC-1** through the Common Portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the

recipient in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation: (1) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.

(2) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

13. Claim of input tax credit on the same invoice more than once

Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered taxable person in **FORM GST ITC-1** electronically through the Common Portal.

14. Matching of claim of reduction in the output tax liability

The following details relating to the claim of reduction in output tax liability shall be matched under section 29A after the due date for furnishing the return in **FORM GSTR-3**

- (a) GSTIN of the supplier
- (b) GSTIN of the recipient
- (c) Credit Note date
- (d) Credit Note number
- (e) Taxable value
- (f) Tax amount:

Provided that where the time limit for furnishing FORM GSTR-1 under sub-section (1) of section 25 and FORM GSTR-2 under sub-section (2) of section 26 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended to such date as may be notified by the Board/Commissioner.

Explanation: (1) The claim of reduction of output tax liability due to issuance of credit notes in **FORM GSTR-1** that were accepted by the recipient in **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding recipient has furnished a valid return.

(2) The claim of reduction in the output tax liability shall be considered as matched, where the amount of reduction claimed is equal to or less than the claim of reduction of input tax credit admitted and discharged on such credit note by the corresponding recipient in his valid return.

15. Final acceptance of reduction of output tax liability and communication thereof

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 29A, shall be made available

electronically to the taxable person making such claim in **FORM GST ITC-1** through the Common Portal.

(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier and/or recipient shall be finally accepted and made available electronically to the taxable person making such claim in **FORM GST ITC-1** through the Common Portal.

16. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction

(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 29A, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy shall be made available to the registered taxable person making such claim and the recipient electronically in **FORM GST ITC-1** through the Common Portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation: (1) Rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.

(2) Rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

17. Claim of reduction in output tax liability more than once

Duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered taxable person in **FORM GST ITC-1** electronically through the Common Portal.

18. Refund of interest paid on reclaim of reversal

The interest to be refunded under sub-section (9) of section 29 or sub-section (9) of section 29A shall be claimed by the taxable person in his return in **FORM GSTR-3** and shall be credited to his electronic cash ledger in **FORM GST PMT-3** and the amount credited shall be available for payment of any future liability of interest or the taxable person may claim refund of the amount under section 38.

19. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier

The following details relating to the supplies made through an e-Commerce operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**-

- (a) GSTIN of the supplier
- (b) GSTIN/UIN of the recipient, if the recipient is a registered taxable person
- (c) State of place of supply
- (d) Date of invoice of the supplier
- (e) Invoice Number of the supplier
- (f) Tax rate
- (g) Taxable value
- (h) Tax amount:

Provided that for all supplies where the supplier is not required to furnish the details separately for each supply, the following details relating to such supplies made through an e-Commerce operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**-

- (a) GSTIN of the supplier
- (b) State of place of supply
- (c) Tax rate
- (d) Total taxable value of all supplies made in the State
- (e) Tax amount on all supplies made in the State:

Provided further that where the time limit for furnishing **FORM GSTR-1** under sub-section (1) of section 25 has been extended, the date of matching of the above mentioned details shall be extended to such date as may be notified by the Board/Commissioner.

20. Communication and rectification of discrepancy in details furnished by the e-Commerce operator and the supplier

(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to both electronically in **FORM GST ITC-1** through the Common Portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in **FORM GSTR-3** for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the Common Portal in **FORM GST ITC-1**.

21. Annual return

(1) Every registered taxable person shall furnish an annual return under sub-section (1) of section 30 electronically in **FORM GSTR-9** through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner:

Provided that a taxable person paying tax under section 8 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every registered taxable person whose aggregate turnover during a financial year exceeds one crore rupees shall get his accounts audited under sub-section (4) of section 42 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9B**, electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

22. Final return

Every registered taxable person required to furnish a final return under section 31, shall furnish such return electronically in **FORM GSTR-10** through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

23. Details of inward supplies of persons having Unique Identity Number

(1) Every person, who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods and/or services in **FORM GSTR-11** either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) Every person, who has been issued a Unique Identity Number for purposes other than refund of the taxes paid, shall furnish the details of inward supplies of taxable goods and/or services as may be required by the proper officer in **FORM GSTR-11**.

24. Provisions relating to a Tax Return Preparer

(1) An application in **FORM GST TRP-1** may be made to the officer authorised in this behalf for enrolment as Tax Return Preparer by any person who satisfies any of the conditions specified below, namely:

- (a)
 - (i) he is a citizen of India;
 - (ii) he is a person of sound mind;
 - (iii) he is not adjudicated as insolvent;
 - (iv) he has not been convicted by a competent court for an offence with imprisonment not less than two years; and
- (b) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or
- (c) he has passed:

- (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
- (ii) a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in clause (i); or
- (iii) any other examination notified by the Government for this purpose; or
- (iv) any degree examination of an Indian University or of any Foreign University recognized by any Indian University as equivalent of the degree examination and has also passed any of the following examinations, namely.-
 - (a) final examination of the Institute of Chartered Accountants of India; or
 - (b) final examination of the Institute of Cost Accountants of India; or
 - (c) final examination of the Institute of Company Secretaries of India; or

(2) On receipt of the application referred to in sub-rule (1), the authorised officer shall, after making such enquiry as he considers necessary, either enroll the applicant as a Tax Return Preparer and issue a certificate to that effect in **FORM GST TRP-2** or reject his application where it is found that the applicant is not qualified to be enrolled as a Tax Return Preparer.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled.

(4) If any Tax Return Preparer is found guilty of misconduct in connection with any proceeding under the Act, the authorised officer may, by order, in **FORM GST TRP-4** direct that he shall henceforth be disqualified under section 34, after giving him a notice to show cause in **FORM GST TRP-3** against such disqualification and after giving him a reasonable opportunity of being heard.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of the order under sub-rule (4), appeal to the Commissioner against such order.

(6) A list of Tax Return Preparers enrolled under sub-rule (1) shall be maintained on the Common Portal in **FORM GST TRP-5** and the authorised officer may make such amendments to the list as may be necessary from time to time, by reason of any change of address or death or disqualification of any Tax Return Preparer.

(7) Any taxable person may, at his option, authorise a Tax Return Preparer on the Common Portal in **FORM GST TRP-6** or, at any time, withdraw such authorisation in **FORM GST TRP-7** and the Tax Return Preparer so authorised shall be allowed to undertake such tasks as indicated in **FORM GST TRP-6** during the period of authorisation.

(8) Where a statement required to be furnished by a taxable person has been furnished by the Tax Return Preparer authorised by him, a confirmation shall be sought

from the taxable person over email or SMS and the statement furnished by the tax return preparer shall be made available to the taxable person on the Common Portal:

Provided that where the taxable person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statements furnished by the Tax Return Preparer.

(9) A Tax Return Preparer can undertake any or all of the following activities on behalf of a taxable person, if so authorised by the taxable person to:

- (a) furnish details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make payments for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration.

(10) Any taxable person opting to furnish his return through a Tax Return Preparer shall-

- (a) give his consent in **FORM GST TRP-6** to any Tax Return Preparer to prepare and furnish his return; and
- (b) before confirming submission of any statement prepared by the Tax Return Preparer, ensure that the facts mentioned in the return are true and correct.

(11) The Tax Return Preparer shall-

- (a) prepare the statements with due diligence; and
- (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.

25. Conditions for purposes of appearance

(1) No person shall be eligible to attend before any authority, as a Tax Return Preparer, in connection with any proceeding under the Act on behalf of any taxable person or person unless his name has been entered in the list maintained under sub-rule (6) of rule 20 .

(2) An Accountant or a Tax return preparer attending on behalf of a taxable person or a person in any proceeding under the Act before any authority shall produce before such authority, if required, a copy of the authorization given by the taxable person or person in **Form GST-TRP-6**.

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

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

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

	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)	(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

Original Invoice		GSTIN/ UIN	Revised/Original Invoice						IGST		CGST		SGST		(figures in Rs)			
			No.	Date	Value	Goods/Services	HSN/SAC	Taxable Value	Rate	Amt.	Rate	Amt	Rate	Amt	POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge \$	Tax on this Invoice is paid under provisional assessment (Checkbox)	GSTIN of e-commerce operator (if applicable)
(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

(figures in Rs)

Recipient's State code	Name of the recipient	Invoice						IGST		POS (only if different from the location of recipient)	Tax on this Invoice is paid under provisional assessment (Checkbox)
		No.	Date	Value	Goods/Services	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

(figures in Rs)

Original Invoice		Recipient's State code	Name of the recipient	Revised Invoice					IGST		POS (only if different from the location of recipient)	Tax on this Invoice is paid under provisional assessment (Checkbox)
				No.	Date	Goods/Services	HSN/SAC	Taxable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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

(figures in Rs)

Goods/Services	HSN/SAC	State code (Place of Supply)	Aggregate Taxable Value	IGST		CGST		SGST		Tax on this supply is paid under provisional assessment (Checkbox)
				Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

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)

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

Month (Tax Period)	Goods and Services	HSN / SAC	State Code	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 recipient	Type of note (Debit/Credit)	Debit Note/credit note		Original Invoice		Differenti al Value (Plus or Minus)	(figures in Rs) Differential Tax					
							IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other than reverse charge												
Reverse charge												

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

GSTIN/UI N/Name of recipient	Type of note (Debit/Credit)	Original		Revised		Original Invoice details		Differenti al Value (Plus or Minus)	(figures in Rs) Differential Tax					
									IGST		CGST		SGST	
									Rate	Amt	Rate	Amt	Rate	Amt

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Other than reverse charge														
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						Shipping bill/ bill of export		IGST		CGST		SGST		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	No	Date	Rate	Amt	Rate	Amt	Rate	Amt	
	(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)

Description	Original Invoice		Revised Invoice					Shipping bill/ bill of export		IGST		CGST		SGST		(figures in Rs) Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	No.	Date	Goods/Services	HSN/SAC	Taxable	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 GST																
With payment of GST																

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

(figures in Rs)

GSTIN/UIN/ Name of customer	State Code	Document No.	Date	Goods/Services	HSN/SAC of supply	Amount of advance received/ Value of Supply provided without raising a bill	TAX					
							IGST		CGST		SGST	
							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 Details			Revised Details						Amount of advance received/ Value of Supply provided without raising a bill	TAX					
GSTIN/ UIN/Name of customer	Document Number	Date	GSTIN/ UIN/ Name of customer	State Code	Document No.	Date	Goods /Services	HSN/S AC of supply to be made		IGST		CGST		SGST	
										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 (A number assigned by the system when tax was paid)	TAX Paid on receipt of advance/on account of time of supply					
		IGST		CGST		SGST	
		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

(figure in Rs.)

Invoice No.	Date	Merchant ID issued by e-commerce operator	GSTIN of e-commerce portal	Gross Value of supplies	Taxable value	Goods (G)/ Services (S)	HSN/ SAC	IGST		SGST		CGST		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

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 pre-populated 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	IGST		CGST		SGST	
					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 Details		Revised Details		Merchant ID issued by e-commerce portal	GSTIN of e-commerce portal	Taxable value	IGST		CGST		SGST	
	Tax period of supplies	Place of Supply (State Code)	Tax period of supplies	Place of Supply (State Code)				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	To	Total number of invoices	Number of cancelled invoices	Net Number of invoices issued
1	2	3	4	5	6	7

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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
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Form GSTR-1A

AUTO DRAFTED DETAILS

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

GSTIN of receiver/ UIN	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge \$	Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	Value	Goods/service s	HSN/ 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)

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

(figures in Rs)

Original Invoice			Revised Details							IGST		CGST		SGST		POS
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	(only if different from the location of recipient)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
							Shall be auto populated from counterparty GSTR1 and GSTR5									

8. Details of Credit/Debit Notes

(figures in Rs)

GSTI N/UIN / Name	Type of note (Debit/Credit)	Debit Note/credit note		Original Invoice		Differenti al Value (Plus or Minus)	Differential Tax						
							IGST		CGST		SGST		
		No.	Date	No.	Date			Rate	Amt	Rate	Amt	Rate	Amt
								(1)	(2)	(3)	(4)	(5)	(6)

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

(figures in Rs)

GSTIN /UIN/ Name	Type of note (Debit/Cr edit)	Original Debit Note/credit note		Revised Debit Note/credit note		Original Invoice details		Differenti al Value (Plus or Minus)	Differential Tax					
		No.	Date	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)	(14)	(15)

This auto drafted form is generated by the GST system.

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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 of unregister ed supplier	Invoice						IGST		CGST		SGST		POS (only if differ ent from the location of recipien t)	Eligibility of ITC as inputs/capit al goods/ input services/no ne	Total Tax available as ITC \$			ITC available this month \$		
															IGST	CGST	SGST	IGST	CGST	SGST
	No.	Date	Value	Goods/Service	HS N/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			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)

Auto populated																				
Not auto populated (Claimed)																				

Shall be auto populated from counterparty GSTR1 and GSTR5

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated																				
Others																				

Shall be auto populated from counterparty GSTR1 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)

Original Invoice			Revised Details							IGST		CGST		SGST		POS (only if different from the location of recipient)	Eligibility of ITC as inputs/capital goods/input services/none	Total Tax available as ITC \$			ITC available this month \$		
																		IGST	CGST	SGST	IGST	CGST	SGST
GSTIN of unregistered supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			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)	(24)
-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

Other than supplies attracting reverse charge

Auto populated																								
Not auto populated (Claimed)																								

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated																								
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	Eligibility of ITC as inputs/capital	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 Bill of Entry/ Import Report		Revised Details of Bill of entry/ Import Report					IGST		Eligibility of ITC as inputs/capital goods/none	Total IGST available as ITC	ITC available this month
No.	Date	No.	Date	Value	HSN	Taxable value	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

[illegible]

(figures in Rs)

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

Original Invoice		Revised details of Invoice					IGST		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. Details of Credit/Debit Notes

(figures in Rs)

GST IN	Type of note (Debit /Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month				
		No .	Date	No.	Date			IGST		CGST		SGST		IG ST	CG ST	SG ST	IG ST	CGS T	SGS T		
							Ra te	A mt	Ra te	A mt	Ra te	A mt		A mt	Am t	Am t	A mt	Amt	Amt		
(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
Other than reverse charge																					
Reverse charge																					
				Details shall be auto populated from counterparty GSTR1 and GSTR 5																	

Details shall be auto populated from counterparty GSTR1 and GSTR 5

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

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
GST IN	N o.	Date	GST IN	N o.	Date			IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
								Rate	Amt	Rate	Amt	Rate	Amt							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Other than reverse charge																			
Reverse charge																			

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

(figures in Rs)

Description	HSN Code/ SAC code	Value of supplies received from				
		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/Document details		SAC	ISD Credit		
		No	Date		IGST	CGST	SGST
	(1)	(2)	(3)		(4)	(5)	(6)
Auto populated							
Not auto populated (claimed)		Shall be auto populated from counterparty ISD return					

10(1) TDS Credit received

GSTIN of deductor	Invoice/Document			Date of Payment made to the deductee	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Shall be auto populated from counterparty TDS return								

10(2) TCS Credit received

GSTIN of E-commerce portal	Merchant ID allocated by e-commerce portal	Gross Value of Supplies	Taxable Value on which TCS has been deducted	TCS_IGST		TCS_CGST		TCS_SGST	
				Rate	Amt	Rate	Amt	Rate	Amt
(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 invoice/ doc.		ITC 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 choosing 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 supplier	State Code	Document No.	Document Date	Goods/ Services	HSN/SAC of supply	Taxable Value	TAX					
							IGST		CGST		SGST	
							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.

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

Original Details			Revised Details						Taxable Value	TAX					
GSTIN/ Name of customer	Docum ent No.	Docu ment Date	GSTIN / Name of custom er	State Cod e	Docu ment No.	Date	Goods /Servic es	HSN/S AC of supply to be made		IGST		CGST		SGST	
										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 No.	Invoice Date	Transaction id (A number assigned by the system when tax was paid)	TAX Paid on Time of Supply					
			IGST		CGST		SGST	
			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 Reversal

(figures in Rs)

S.No	Description*	ITC Reversal		
		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	Description*	ITC Reversal					
			IGST		CGST		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.

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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	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)
	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)	(14)

Auto populated													

Shall be auto populated from counterparty GSTR1 and GSTR5

(figures in Rs)

5. Details of Credit/Debit Notes

(figures in Rs)

GSTIN of supplier	Type of note (Debit/Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax					
							IGST		CGST		SGST	
		No.	Date	No.	Date		Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Details shall be auto populated from counterparty GSTR1 and GSTR 5									

Details shall be auto populated from counterparty GSTR1 and GSTR 5

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

GSTIN of supplier	Type of note (Debit/Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		Differential Value (Plus or Minus)	Differential Tax					
							IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Shall be auto populated from counterparty GSTR1 and GSTR 5										

Shall be auto populated from counterparty GSTR1 and GSTR 5

Part B

6. ISD credit received

(figures in Rs)

GSTIN_ISD	Invoice/Document details		SAC	ISD Credit		
	No	Date		IGST	CGST	SGST
(1)	(2)	(3)		(4)	(5)	(6)

Part C

7(1) TDS Credit received

(figures in Rs)

GSTIN of deductor	Invoice/Document			Date of Payment made to the deductee	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Shall be auto populated from counterparty TDS return

Part D

7(2) TCS Credit received

GSTIN of E-commerce portal	Merchant ID allocated by e-commerce portal	Gross Value of Supplies	Taxable Value on which TCS has been deducted	TCS_IGST		TCS_CGST		TCS_SGST	
				Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Shall be auto-populated from counterparty TCS return						

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

(figures in Rs)

A.	Taxable Turnover	
B.	Export Turnover	
C.	Nil rated and Exempted Turnover	
D.	Non GST Turnover	
E.	Total Turnover [A to D]	

6. Outward Supplies

6.1 Inter-state 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 Registered Taxable Persons

(Auto populated 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			

6.3 Inter-State Supplies to Consumers

(Auto populated from GSTR-1)

(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			

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6.4 Intra-State Supplies to Consumers

(Auto populated 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			

6.5 Exports (including deemed exports)

(Auto populated 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 in Rs)

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 from the Tables above)

(figures in Rs)

Month	Value	IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
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				
Capital goods				
Services				
None				
				No amount auto populated

7.2 Intra-State supplies received

(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					
				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	GSTIN/UIDN	State Code	Goods /Services	HSN /SAC	Document type (Invoice/ Debit note/Credit note/Bill of Entry)	Number	Date	Differential Value (Plus or Minus)	IGST	CGST	SGST	ITC available in current month		
												IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(14)	(15)	(16)

Goods-Inputs

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Capital Goods

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Services

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None														
												No amount auto populated	No amount auto populated	No amount auto populated

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)

S.No	Description*	ITC Reversal					
		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

(figures in Rs)

S.No	Output tax added/reduced due to mismatched	Output Tax liability					
		IGST		CGST		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

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Services

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9A. TDS credit received during the month

(Auto-populated from GSTR-2)

(figures in Rs)

GSTIN of TDS deductor	IGST		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 Operator	IGST		CGST		SGST	
	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)

10. ITC received during the month

(figures in Rs)

Description	IGST		CGST		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)

(figures in Rs)

Part (a)

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

Part (b)

	S. No.	Payable			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 20th 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:

Date:

To

_____ (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

(figures in Rs)

GSTIN/ Name of unregistered supplier	Invoice						IGST		CGST		SGST	
	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)

Auto populated												
Not auto populated (Claimed)												

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated											
Others											

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

(figures in Rs)

Original Invoice			Revised Details							IGST		CGST		SGST	
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Service/s	HSN/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)

Other than supplies attracting reverse charge

Auto populated															
Not auto populated (Claimed)															

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated															
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)

*at 8-digit level

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

(figures in Rs)

Original Bill of Entry		Revised details of Bill of entry					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					IGST	
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**(figures in Rs)**

Original Invoice		Revised details of Invoice					IGST	
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

(figures in Rs)

S.No.	Quarter	Revised Turnover	Compounding tax rate		Revised Compounding tax amount	
			CGST	SGST	SGST	SGST
(1)	(3)	(4)	(5)	(6)	(7)	(8)
1						

9. Details of Credit/Debit Notes issued and received

(figures in Rs)

GSTIN	Type of note (Debit /Credit)	Debit Note/ credit note		Original Invoice		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												
Reverse charge												
			Details shall be auto populated from counterparty GSTR1 and GSTR 5									

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

(figures in Rs)

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax					
GSTIN	No.	Date	GSTIN	No.	Date			IGST		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													
				Details shall be auto populated from counterparty			GSTR1 and GSTR 5						
Reverse charge													

10. TDS Credit received

(figures in Rs)

GSTIN of deductor	Invoice/Document			Date of Payment to the deductee	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Shall be auto populated from counterparty TDS return								

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

(figures in Rs)

GSTIN/UIN/ Name of customer/unre- gistered supplier	State Code	Goods/Services	HSN/SAC of supply	Taxable Value of supply	TAX					
					IGST		CGST		SGST	
					Rate	Tax	Rate	Tax	Rate	Tax

Liability under reverse charge

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

	Original Details				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 nregist ered suppli er	State Code	Goods /Servic es	HSN/S AC		IGST		CGST		SGST	
										Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Liability under reverse charge														

12. Tax already paid on account of time of supply for invoices received in the current period relating to reverse charge.

(figures in Rs)

Invoice No.	Transaction id (A number assigned by the system when tax was paid)	Tax Paid on account of time of supply					
		IGST		CGST		SGST	
		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

(figures in Rs)

Description	IGST#	CGST#	SGST#	Compounding Tax	
				CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)
Tax payable for previous tax period ^s					
(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					
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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
						CGST	SGST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tax paid								
Interest paid								
Fee paid								
Penalty								
Others								

15. Refund Claimed

S.No	Description	Minor head (Tax/Interest/ Fee/ Penalty/Other)	CGST	SGST	IGST	Compounding Tax	
						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						IGST		CGST		SGST	
	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)

Auto populated												
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Shall be auto populated from counterparty GSTR1 and GSTR5

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

(figures in Rs)

Original Invoice	Revised Details						IGST	CGST	SGST
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GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Service	HSN/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)

Shall be auto populated from counterparty GSTR1 and GSTR5

6. Details of Credit/Debit Notes received

(figures in Rs)

GSTIN of supplier	Type of note (Debit/Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax					
							IGST		CGST		SGST	
		No.	Date	No.	Date		Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Details shall be auto populated from counterparty GSTR1 and GSTR 5									

Details shall be auto populated from counterparty GSTR1 and GSTR 5

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

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

Shall be auto populated from counterparty GSTR1 and GSTR 5

Part B

7. TDS Credit received

GSTIN of deductor	Invoice/Document			Date of Payment to deductee	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Shall be auto populated from counterparty TDS return

(figures in Rs)

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)

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

5. Goods imported

(figures in Rs.)

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

(figures in Rs)

Original Bill of Entry		Revised/Original Bill of entry					IGST		Eligibility for ITC as inputs/capital goods/none	Total IGST available as ITC	ITC available this month
No.	Date	No.	Date	Value	HSN	Taxable value	Rate	Amt			
(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					IGST		ITC Admissibility	
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)

Original Invoice		Revised details of Invoice					IGST		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. No.	GSTIN, if any	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge \$	Date of time of supply if it is before date of invoice
		No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(5A)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

7A. Amendments to details in Outward supplies

(figures in Rs)

Original Invoice		GSTIN/ UIN, if any	Revised/Original Invoice					IGST		CGST		SGST		POS(only if different from the location of recipient)	Date of time of supply if different from date of invoice
No.	Date		No.	Date	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)	(14)	(15)	(16)

7. Details of Credit/Debit Notes

(figures 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					
							IGST		CGST		SGST	
							Rat e	Am t	Rat e	Am t	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

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

(figures in Rs)

GSTIN/ UIN	Type of note (Debit/ Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		Differenti al Value (Plus or Minus)	Differential Tax					
							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 (figures in Rs.)

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:**
2. **Name of the 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	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Eligibility of ITC as Input/Capital goods/Input services/none	Total Tax available as ITC \$			ITC available this month \$		
															IGST	CGST	SGST	IGST	CGST	SGST
	No.	Date	Value	Services	SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			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)

Other than supplies attracting reverse charge

Auto populated																				
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)

Original Invoice		GST IN of supplier	Revised/Original Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Eligibility of ITC as Input/Capital goods/Input services/none	Total Tax available as ITC \$			ITC available this month \$		
			No.	Date	Value	Services	SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			IGST	CGST	SGST	IGST	CGST	SGST
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			(15)	(16)	(17)	(18)	(19)	(20)
Other than supplies attracting reverse charge																						
		Auto populated														Input						
																None						
		Not auto populated (Claimed)														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

(figures in Rs)

GST IN	Type of note (Debit /Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month							
No	Date	No.	Date	IGST	CGST		SGST		IG ST	CG ST	SG ST	IG ST	CGS T	SGS T										
				Ra te	A mt	Ra te	A mt	Ra te	A mt	A mt	Am t	Am t	A mt	Amt	Amt									
(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)					
Other than reverse charge																								
Reverse charge																								
				Details shall be auto populated from counterparty GSTR1 and GSTR 5																				

Details shall be auto populated from counterparty GSTR1 and GSTR 5

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

Original Debit Note/ credit note	Revised Details of original Debit Note/ credit note	Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax	Eligibility for ITC (select	Total Tax available as ITC	ITC available this month
----------------------------------	---	-----------------------------	------------------------------------	------------------	-----------------------------	----------------------------	--------------------------

GST IN	N o.	Da te	GST IN	N o.	Da te			IGST		CGST		SGST		from drop down as in Table 5 above)	IGS T	CG ST	SG ST	IGS T	CG ST	SG ST
								Ra te	A mt	Ra te	A mt	Ra te	A mt		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 than reverse charge																				
					Details shall be auto populated from counterparty GSTR1 and GSTR 5															
Reverse charge																				

6. Input Service Distribution

(figures in Rs)

GSTIN of the Supplier	Document Type (invoice/revised invoice/debit note/revised debit note/credit note/credit note)	No.	Date	SAC	GSTIN of receiver of credit	Invoice/Document No.				
						No.	Date	ISD Credit distributed		
								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 of credit	Original Invoice/Document No.		Revised Invoice/Document No.				
	No.	Date	No.	Date	ISD Credit distributed		
					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 13th 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 the 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	Invoice						IGST		CGST		SGST		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													
----------------	--	--	--	--	--	--	--	--	--	--	--	--	--

Shall be auto populated from counterparty GSTR1 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)

Original Invoice		GSTIN of supplier	Revised/Original Invoice						IGST		CGST		SGST		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)	(15)	(16)
Other than supplies attracting reverse charge															
		Auto populated													

Shall be auto-populated from counterparty GSTR1 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

5. Details of Credit/Debit Notes

(figures in Rs)

GSTIN of supplier	Type of note (Debit/Credit)	Debit Note/ credit note		Original Invoice		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)	(14)
			Details shall be auto populated from counterparty GSTR1 and GSTR 5									

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

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

This auto drafted form is generated by the GST system.

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

GSTR-7

[See Rule.....]

TDS Return

1. **GSTIN:**
2. **Name of Deductor:** (S.No. 1 and 2 will be auto-populated on logging)
3. **Return period:** Month..... Year.....

4. TDS details

(figures in Rs.)

GSTIN of deductee	Contract Details			Invoice/Document			Date of Payment to deductee	Value on which TDS is to be deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(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 of deductee	Contract Details			Invoice/Document			Revised/Original Date of Payment to deductee	Revised/Original Value on which TDS is to be deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value	No	Date	Value			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

CERTIFICATE OF DEDUCTION OF TAX AT SOURCE						
Description						
TDS Certificate No.						
GSTIN of TDS Deductor						
Name of the Taxable person / Contractor:						
GSTIN of Contractor (Supplier)						
Assessment Circle / Ward						
Tax Period for which GSTR 7 is filed						
GSTIN of Deductee						
Contract Details						
	Invoice Details	Date of Payment to	Value on which TDS is deducted	TDS_IGST deducted and deposited	TDS_CGST	TDS_SGST

						Deductee							
No.	Date	Value	No.	Date	Value			Rate	Tax	Rate	Tax	Rate	Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
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

(figure in Rs.)

Invoice No.	Date	Merchant ID issued by e-commerce operator	GSTIN of supplier	Gross Value of supplies	Taxable value	Goods (G)/ Services (S)	HSN/ SAC	IGST		SGST		CGST		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

--	--	--	--	--	--	--	--	--	--	--	--	--

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

(figure in Rs.)

GSTIN of Supplier	Original Invoice		Revised/Original Invoice		Merchant ID issued by e-commerce operator	GSTIN of supplier	Gross Value of supplies	Taxable value	Goods (G)/ Services (S) [other than branded]	HSN/SAC	IGST		SGST		CGST		Place of Supply (State Code)
	No.	Date	No.	Date							Rate	Amount	Rate	Amount	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(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	GSTIN of supplier	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

(figure in Rs.)

Sr No.	Original Details		Revised Details		Merchant ID issued by e-commerce portal	GSTIN of supplier	Taxable value	IGST		CGST		SGST	
	Tax period of supplies	Place of Supply (State Code)	Tax period of supplies	Place of Supply (State Code)				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 to supplier	Merchant ID allocate by e-commerce portal	GSTIN of supplier	Name of supplier	Value on which TCS is collected	Nature of supply (B2B/B2C)	TCS_IGST		TCS_CGST		TCS_SGST	
							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_IGST Payable	TCS_CGST Payable	TCS_SGST Payable	Cash ledger Dr. No.	TCS_IGST Paid	TCS_CGST Paid	TCS_SGST Paid
(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	<p>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.</p> <p>Place:</p> <p>Date: (Signature of Authorized Person)</p>
-------------	--

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

GSTR-9

[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** ☐ Yes ☐ 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

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

Services

S.No	Description	SAC	Taxable Value	Tax Rate		Tax Credit	
				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

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

Services

S. No.	Description	Accounting Code	Tax Rate	Taxable Value	IGST

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

Goods

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

Services

S.No	Description	SAC	Taxable Value	Tax Rate		Tax	
				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
	Total					

B CGST

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@@**A Arrears (Audit/Assessment etc.)**

Sl. No.	Details of Order	Tax Payable	Interest	Penalty	Current Status of the Order
	Total				

B Refunds

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



GSTR 9B.xlsx

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-populated on logging)

3. **Period of Return** From To

(to indicate the period for which the Taxable Person was compounding Taxable Person-dd/mm/yyyy)

3A **Year for which Return is being filed** From To.....

(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?

☐ Yes

☐ No

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?

☐ Yes

☐ 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?

☐ Yes ☐ 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? ☐ Yes

☐ 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? ☐ Yes ☐ No

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

(2) Services

Whether services have been imported? ☐ Yes ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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				

B 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 surrender application, if any							
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 surrender / cancellation							

Sr No.	HSN Code	Description of goods	Type of Goods (Cap / Other)	Unit of measurement	Quantity	Price per unit	Value (fair mkt) (Rs.)	In case of CG, % points considered for reduction	ITC already availed (Rs.)			Rate of Tax		Output tax (Rs.)	
									CGST	IGST	SGST	CGST	SGST	CGST	SGST
1	2	3	4	5	6	7	8	8A	9	9A	10	11	11A	12	13
10.1 INPUTS AS SUCH															
10.2 INPUTS IN SEMI-FINISHED GOODS															

			10.2 Amount of payment																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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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	<p>I/We _____ hereby 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.</p> <p>Signature of Authorized Signatory _____</p> <p>Full Name (first name, middle, surname)</p> <p>_____</p> <p>Designation/Status _____</p> <p>Place - -----</p> <p>Date --- DD/MM/YYYY</p>
-----	--------------	---

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 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	M	New <input type="checkbox"/> Renewal <input type="checkbox"/>
2.	Enrolling Authority	M	Centre Authority <input type="checkbox"/> State Authority <input type="checkbox"/>
3.	State	M	
4.	Jurisdiction	M	
5.	Period of Enrollment	M	From To
6.	Enrolment sought as:	M	
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	O	
7.5	PAN	M	
7.6	Mobile Number	M	
7.7	Landline Number	O	
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 _____ hereby 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 there form..

Signature of Authorized Signatory (Tax Return Preparer)

E-Sign/ DSC

Full Name (first name, middle, last name)

Place

Date

Government of.....

Department of

Form GST –TRP 1 A

[See Rule

Acknowledgement Receipt

Application Reference Number (ARN)

Your application has been successfully filed against <Acknowledgement Reference Number>

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 ID generated by the system>		
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 and Contact Information			
Date	<Date of creation of Certificate>	Place	<State>	
Valid up to	<Date of valid up to>			
Office –Central/ State----				
Date		DSC of the Enrolment Authority		
Name and Designation.				

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

Form GST TRP- 3

[See Rule ----]

Reference No << Reference Number >>

<< Date >>

To

(Name of the Applicant) (As mentioned in the registration application)

(Address of the Applicant) (As mentioned in the registration application)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

TRP Enrolment Number

**Notice for Seeking Additional Information / Clarification / Documents for
Application for Registration as Tax Return Preparer,**

or,

Show cause for disqualification in case of misconduct in connection to proceeding by 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 is not satisfied with it for the following reasons:-

1

2

Or

The Department has found guilty of misconduct in connection with following proceeding under the Act,:-

1

2

.....You are directed to submit the above said documents/ 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 be 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 application)

(Address of the Taxable person) (As mentioned in the registration application)

Enrollment Number

Application Reference No. (ARN) (Latest)

Dated – DD/MM/YYYY

Order of Rejection of Application for enrolment as Tax Return Preparer/

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 enrolled)							
<u>Form GST -TRP 5</u>							
<i>[See Rule ----]</i>							
Serial Number	Name of TRP	Category CA/CS/CA (Cost)/ Advocate/ Retd..Tax 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;
- € 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;
- € 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

To
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;
- € making of payments for credit into the cash ledger;
- € 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;
- € 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.