

OVERVIEW OF GST

Subodh Vora & Co.

04.12.2019

GST LEGISLATIONS- HISTORY- APPLICABLE ACTS



1. *Constitution Amendment Bill (August 2016)*



2. *CGST Act, Rules, Notifications & Circulars (July 2017)*



3. *IGST Act, Rules, Notifications & Circulars (July 2017)*



4. *UTGST Act, Rules, Notifications & Circulars (July 2017)*



5. *Respective State GST Act, Rules, Notifications & Circulars (July 2017)*

WHAT IS GST?



1. Comprehensive tax on supply of goods + services



2. Destination/ consumption based tax

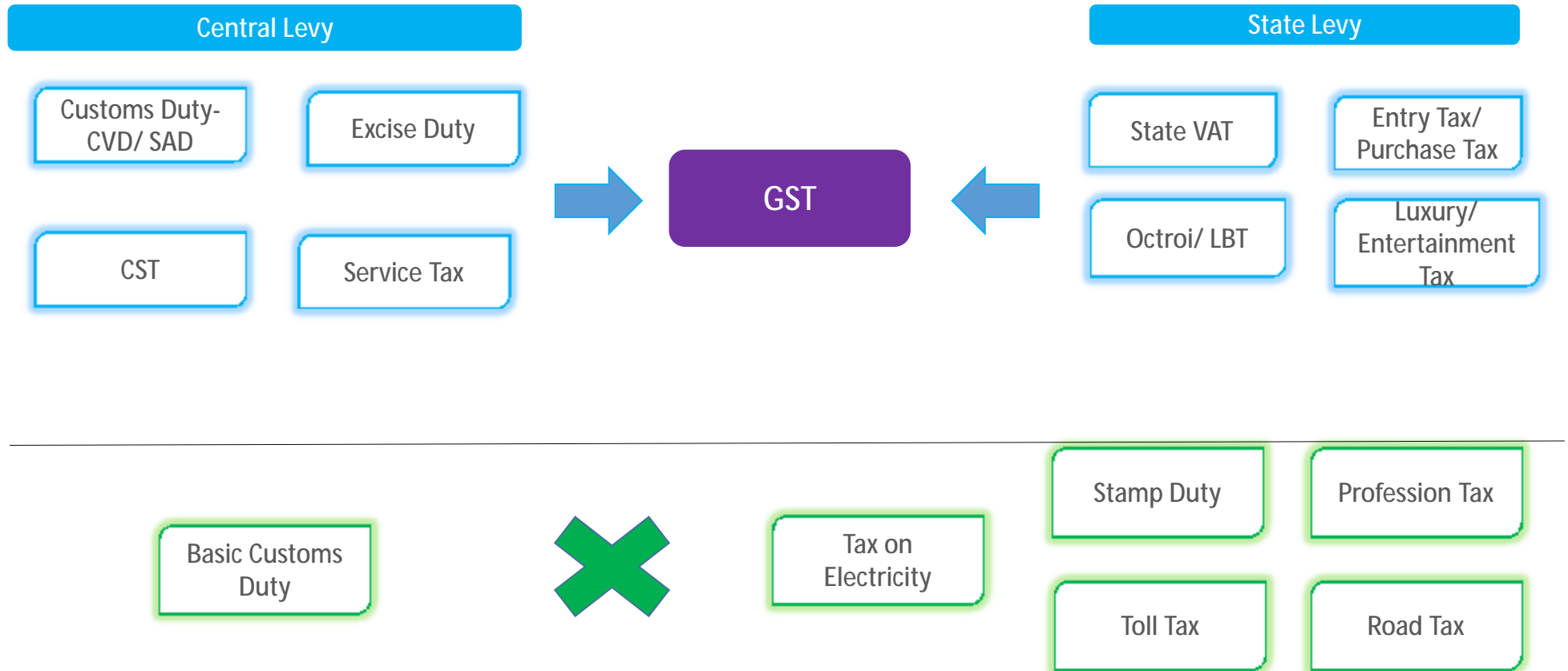


3. Indian Dual GST Model- CGST + SGST or (IGST-Inter-state transaction)

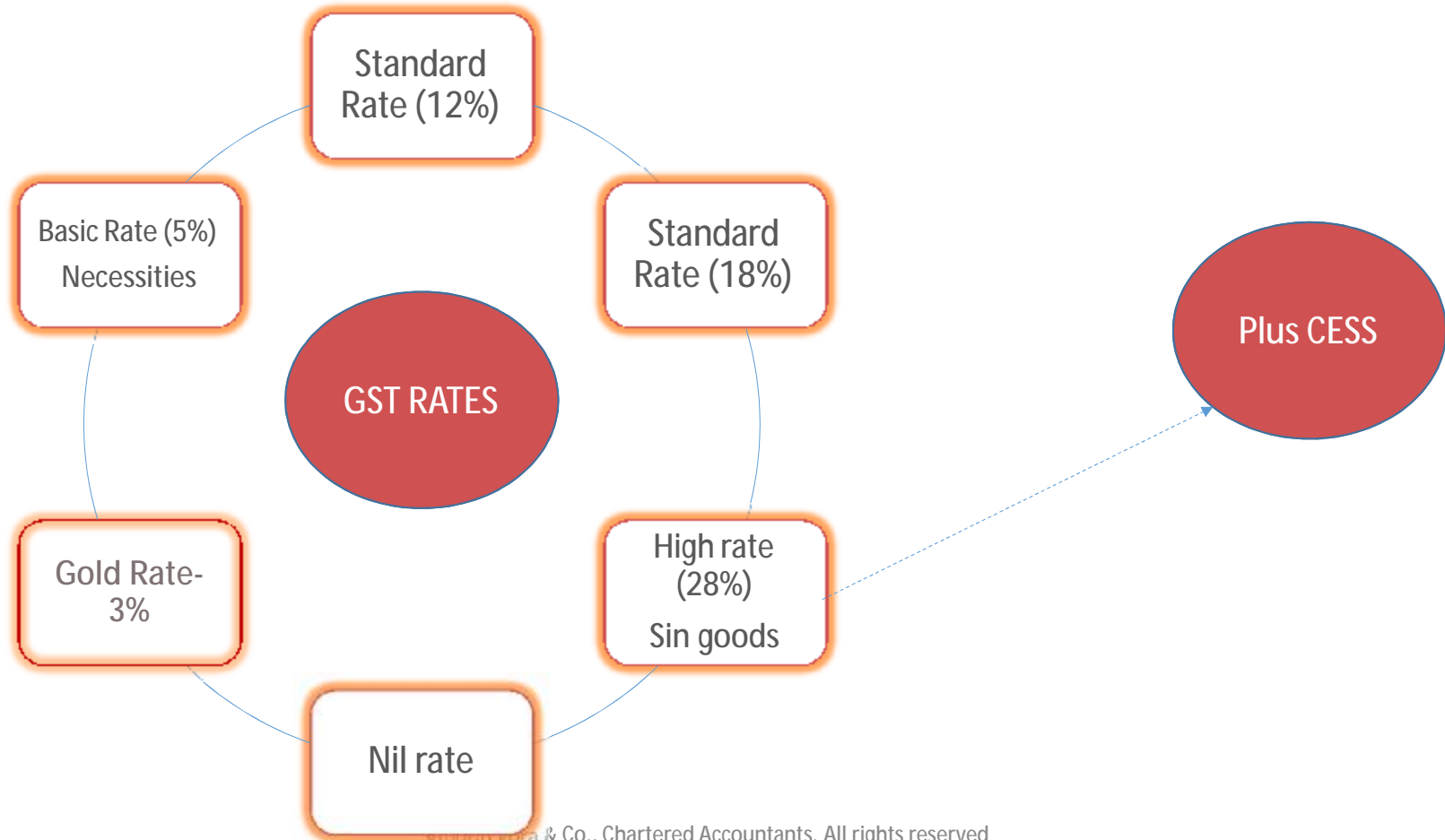


4. Fungibility of Credits. No Overlapping of tax

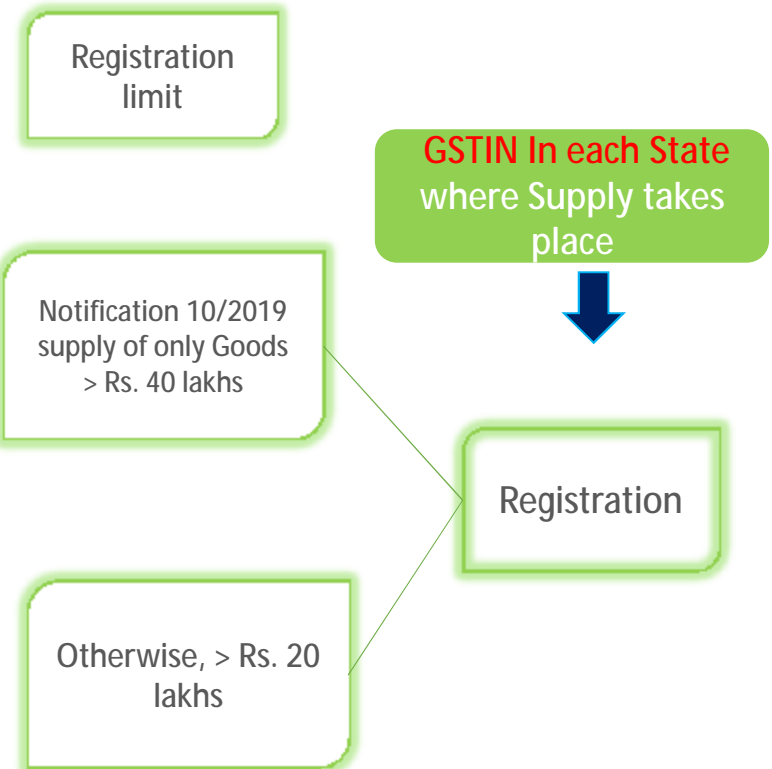
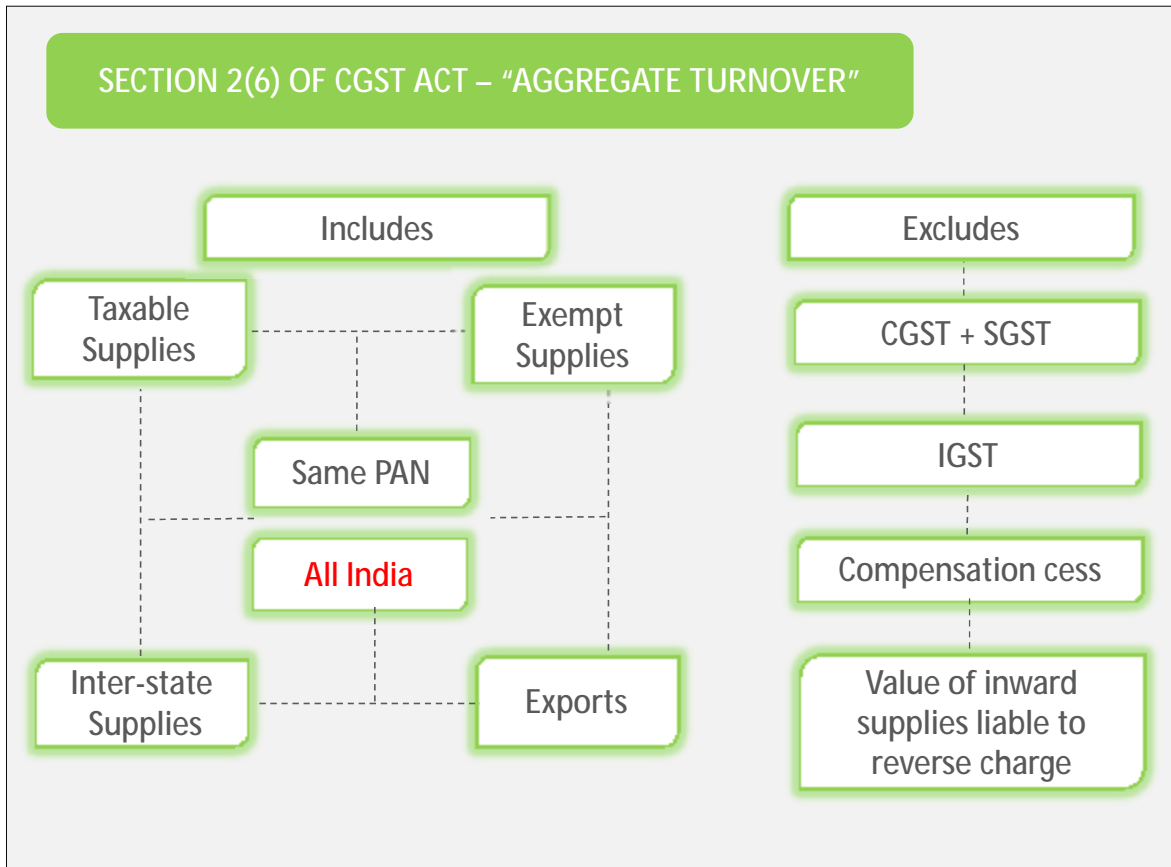
TAXES TO BE SUBSUMED & NOT TO BE SUBSUMED



GST RATES



Registration [S. 22]



PERSONS NOT LIABLE FOR REGISTRATION [S.23]

- Persons engaged exclusively in the business of supplying goods and/or services not liable to tax / wholly exempt from tax.
- An agriculturist, to the extent of supply of produce out of cultivation of land.
- Person making only reverse charge supplies. [Notification No. 5/2017 CT dated 19.06.2017]

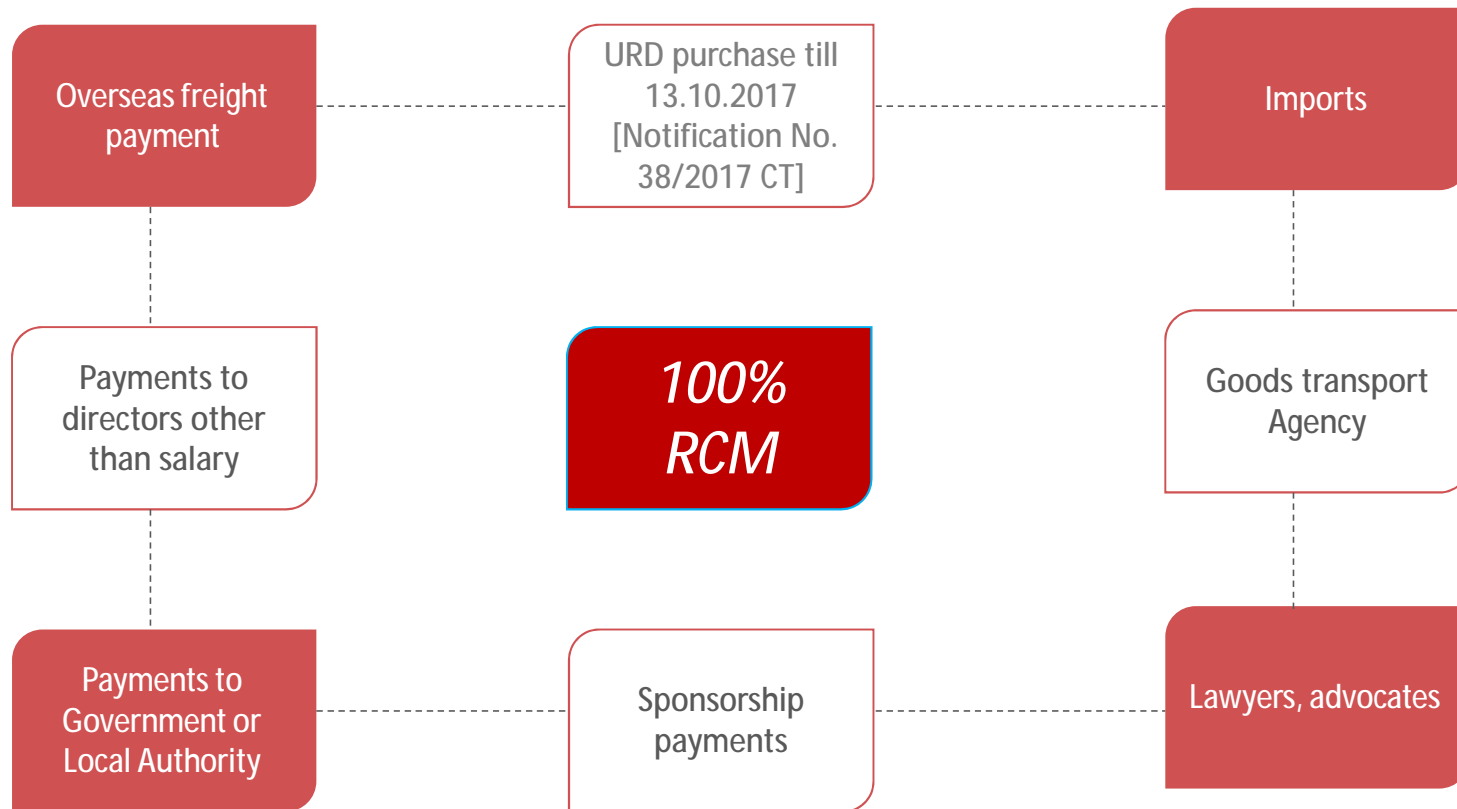
COMPULSORY REGISTRATION [S. 24]

1. Persons making inter- state taxable supply
[Inter-state supply of service- limit of INR 20 Lakhs available- Notification No.10/2017-]
1. Casual taxable persons making taxable supply.
2. Non – Resident taxable person making taxable supply.
3. E- commerce operator who is required to deduct tax at source u/s 52.
4. Persons required to deduct tax u/s 51.
5. Input service distributor
6. Persons making taxable supply on behalf of other taxable person whether as an agent or otherwise.

SUPPLY [S. 7]

For 'Consideration' & for 'Business'	For 'Consideration' & without 'Business'	Schedule I- Activities to be treated as Supply even if made without Consideration	Schedule II	Schedule III-Activities not to be treated as Supply. (Negative list under GST)
<ul style="list-style-type: none"> • Sale, • Transfer • Barter • Exchange; • License; • Rental, • Lease; • Disposal 	<ul style="list-style-type: none"> • Importation of Service 	<ul style="list-style-type: none"> • Permanent transfer/disposal of business assets where ITC is availed. • Supply of goods or services between related persons made in furtherance of business • Supply of goods between principal and agents and vice versa • Importation of service from related person or any of its other establishment for furtherance of business. 	<ul style="list-style-type: none"> • Classification of goods and services 	<ul style="list-style-type: none"> • Services by an employer to the employee in the course of or in relation to his employment. • Actionable claims without lottery, betting, and gambling. • Out and out supplies (i.e. Merchant Trading) • Supply of goods from bonded warehouse. • Supply of goods in high Seas transaction.

"GST PAYMENT UNDER REVERSE CHARGE"



INVOICING UNDER GST (S. 31)

Sr. No.	Type	Prescribed
1.	Normal supply within India	Tax Invoice
2.	Exports	Export invoice
3.	Advances received	Receipt voucher
4.	Composition scheme	Bill of Supply
5.	Reverse Charge payments	Payment voucher
6.	Input Service Distributor	Tax invoice of special nature

TAX INVOICE- PARTICULARS

	Normal Invoice
1.	Name, address and GSTIN of the supplier
2.	Continuous serial number
3.	Name, address and GSTIN, of the recipient;
4.	HSN code for goods or SAC code for services
5.	Description of goods/ services
6.	Place of supply with name of state in case of inter state supplies
7.	Address of delivery
8.	Rate of tax
9.	Whether tax is payable under RCM
10.	Signature or Digital Signature

	Export Invoice
1.	“SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”
2.	Name and address of the recipient;
3.	Address of delivery
4.	Name of the country of destination

Manner

- Original- For Recipient
- Duplicate- For Transporter
- Triplicate- For Supplier

VALUATION (S. 15)

Transaction between unrelated parties and where price is sole Consideration

Transaction Value includes:

1. Price actually paid or payable
2. Taxes other than GST
3. Payments done by Recipient
4. Incidental Expenses (Commission/ Packing)
5. Interest or late fee payable
6. Subsidies provided by government

Transaction Value excludes:

1. Pre-agreed discounts as per invoice

Transaction between related parties or where price not is sole Consideration

Valuation Rules

Rule 27

Rule 28

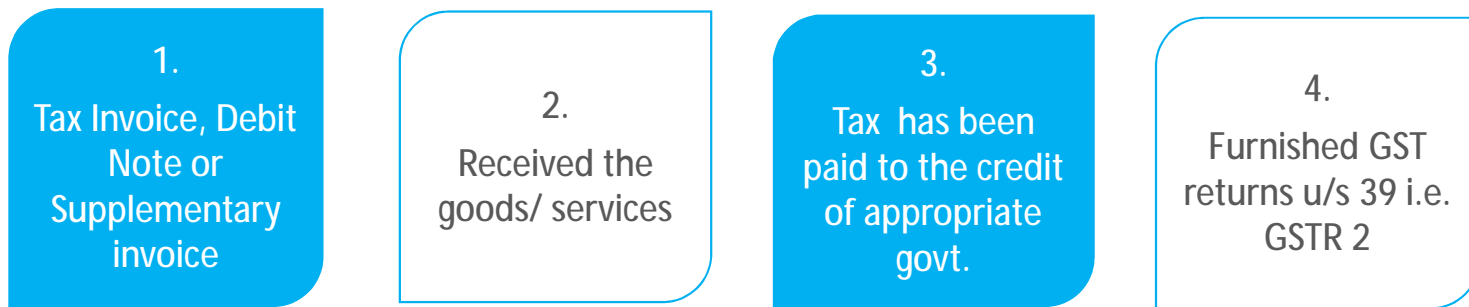
Rule 29

Rule 30

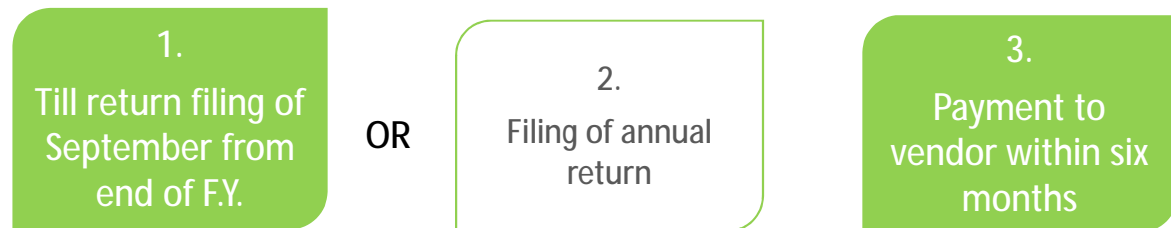
Rule 31

Consideration not wholly in money	Supplies between distinct & unrelated person	Supply made/ received through an agent	Value based on cost	Residual Method (Best judgment method)
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CONDITIONS FOR AVAILING CREDIT [S.16(2)]

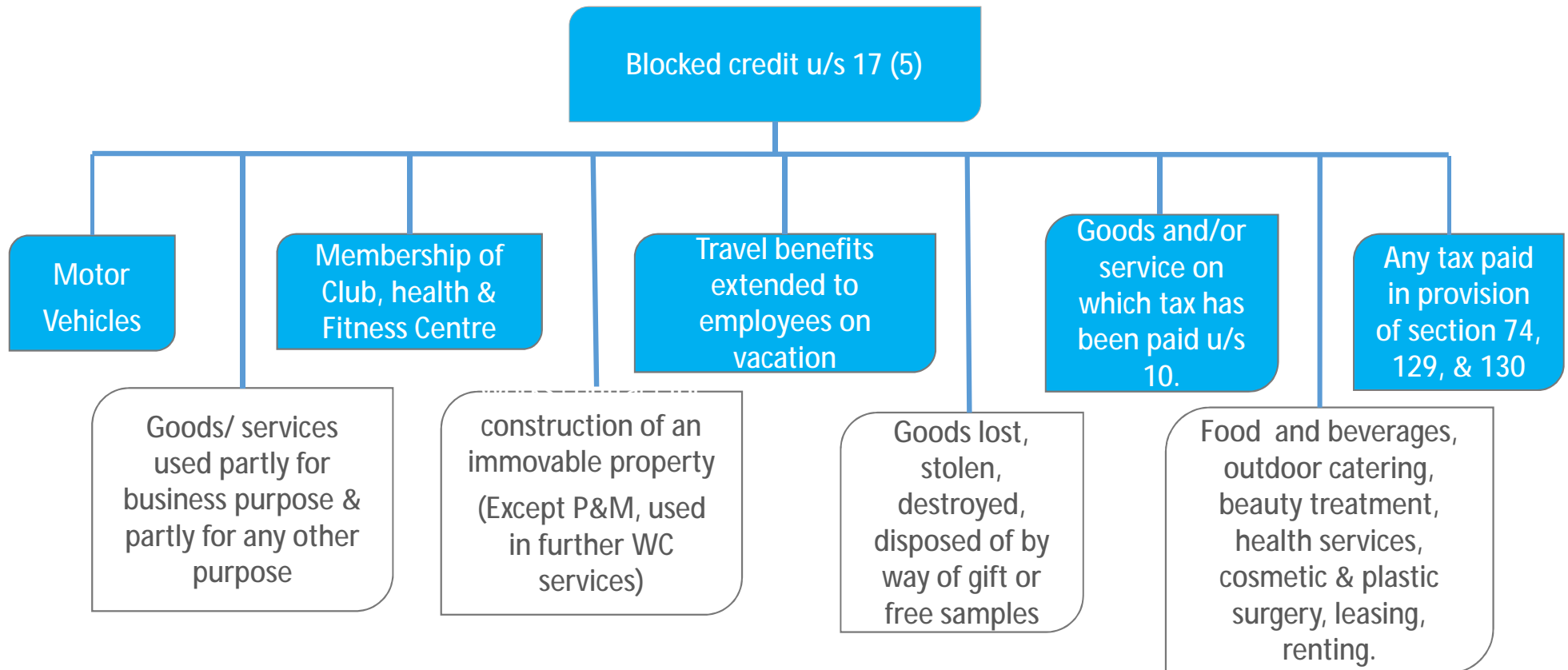


TIME LIMIT



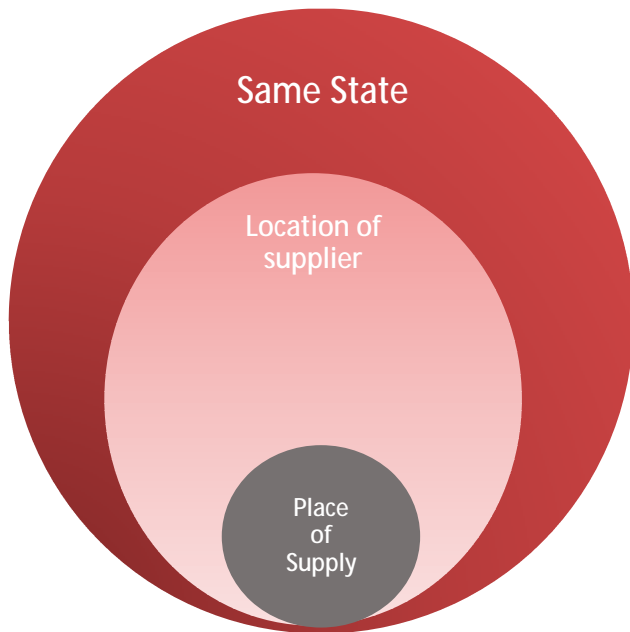
Whichever is earlier

RESTRICTIONS OF ITC

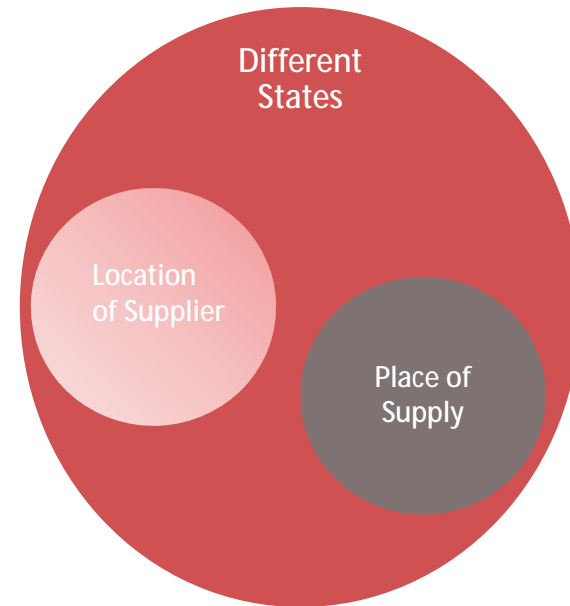


PLACE OF SUPPLY- SECTION 5 OF IGST

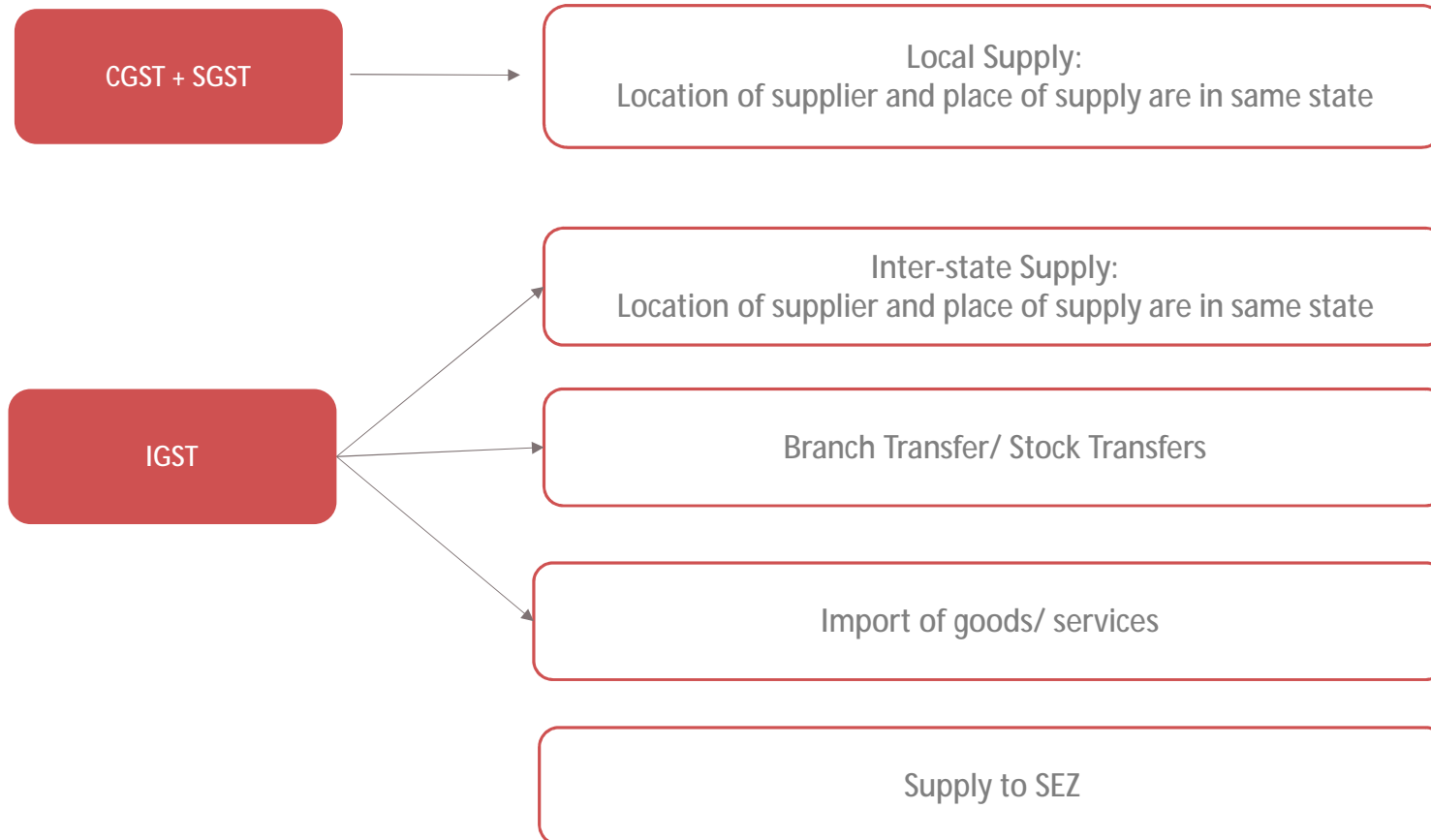
CGST + SGST



IGST



“GST PAYMENT UNDER NORMAL CHARGE”



REFUND PROVISIONS

Refund available on

- Exports + Deemed Exports
- Supplies to SEZ unit or SEZ developer
- Accumulated credit on account of input rate being higher than output tax rate

Time Limit

- 2 Years from relevant date
- Refund order to be passed within 60 days from date of receipt of application

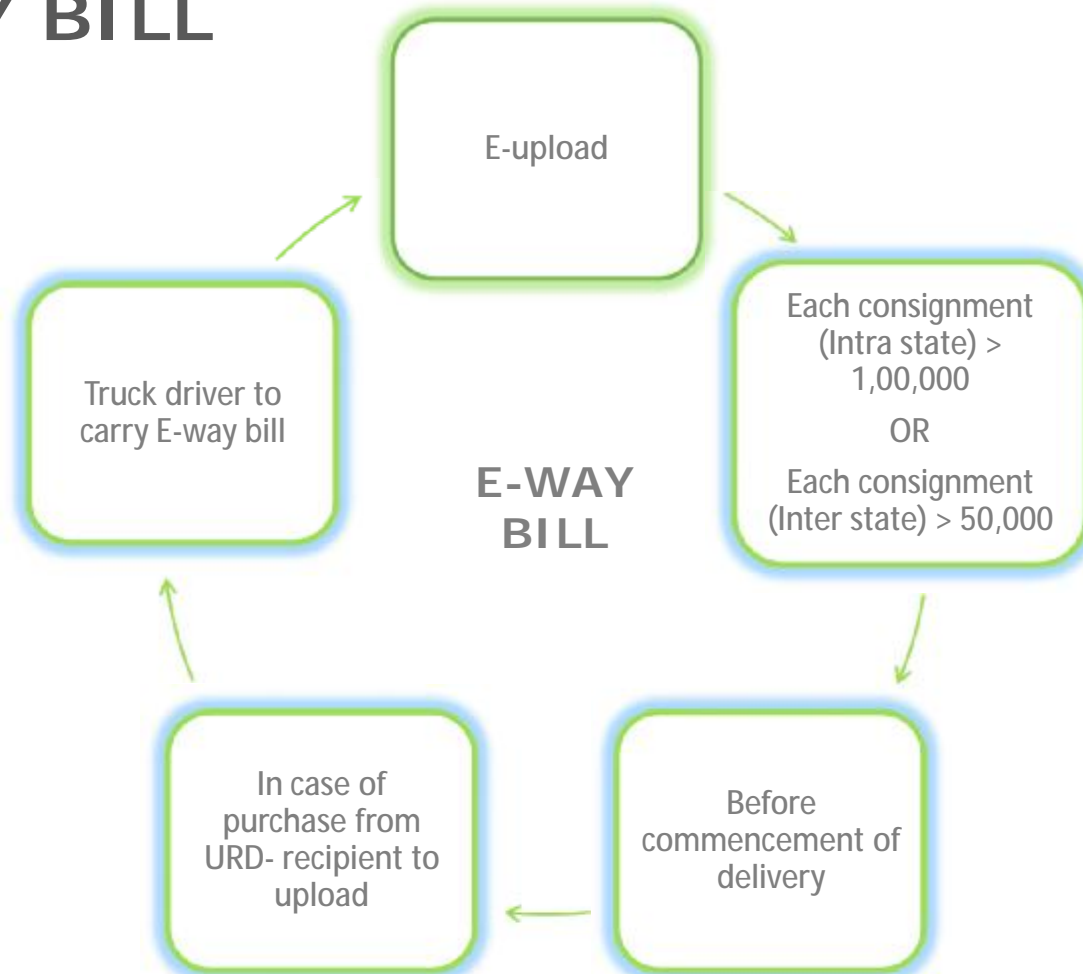
Provisional Refund

90% refund to be granted within 7 days from the date of acknowledgement on provisional basis subject to:

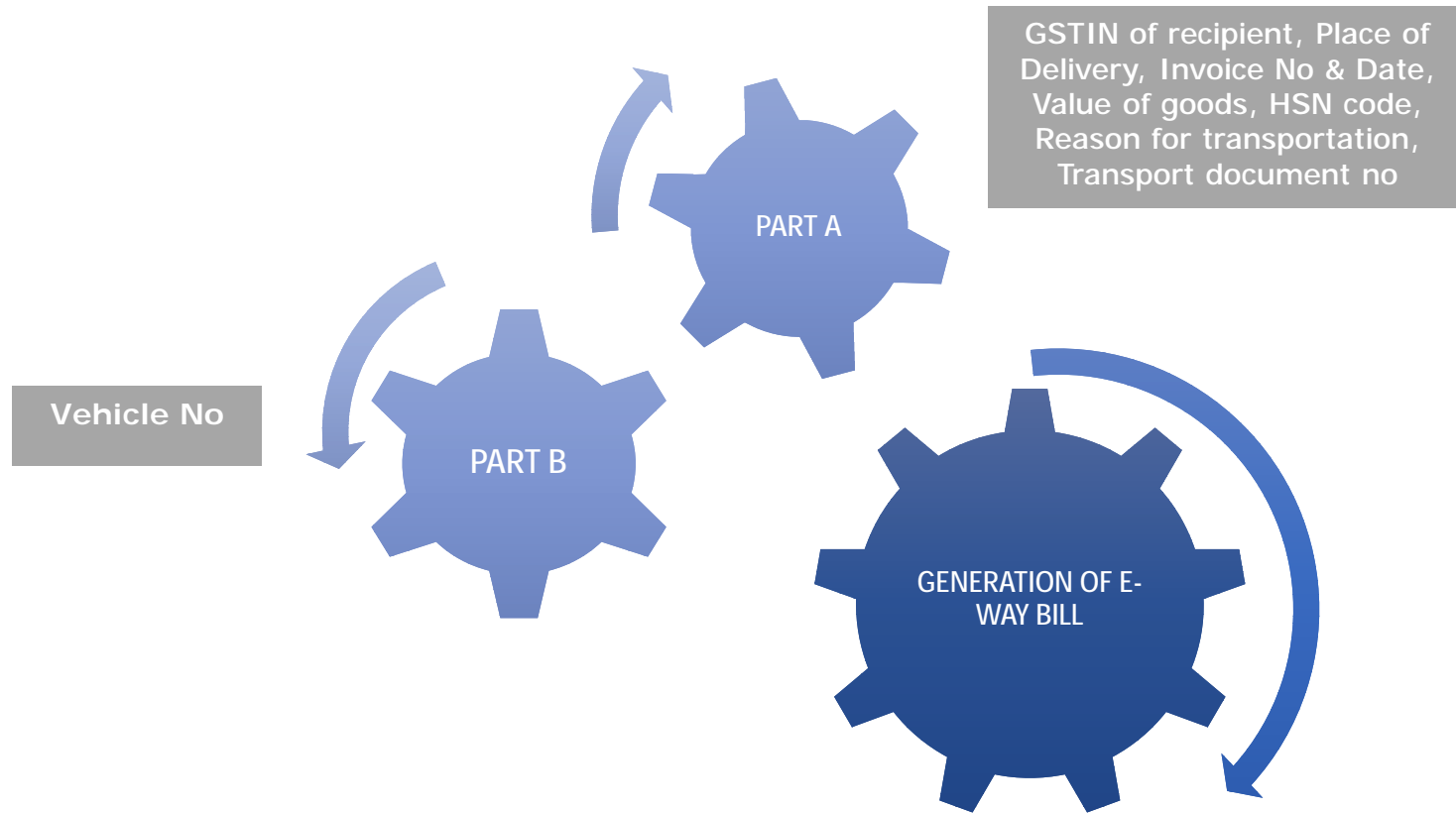
- No prosecution in last 5 years
- GST compliance rating to be not less than 5
- No pending appeal, revision or review

Balance 10%- on verification of documents

E-WAY BILL



PROCEDURE OF E-WAY BILL



E-WAY BILL- PARTICULARS

Part A

- 1. GSTIN of recipient*
- 2. Place of Delivery [i.e. Pin code of place of delivery]*
- 3. Invoice or Challan number*
- 4. Invoice or Challan date*
- 5. Value of goods*
- 6. HSN code [2 digit if t/o less than 5 Cr in previous FY, else 4 digit HSN code]*
- 7. Reason for transportation [Supply or Export / Import or Job work or SKD / CKD or Recipient not known or Line sales or sales return or exhibition / fairs or for own use or others]*
- 8. Transport Document Number [Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number]*

Part B

Vehicle Number

NO E-WAY BILL IN CASES:



For exempted goods i.e. GST NIL rated



Goods transported in non motorized conveyance



Goods transported from port, air cargo, airport to inland container depot or container freight station for clearance by Customs



Any other supply notified under respective state GST Act



Goods transported less than 50 kms from consignor to transporter for further transportation

E - WAY BILL SYSTEM



HOME

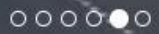
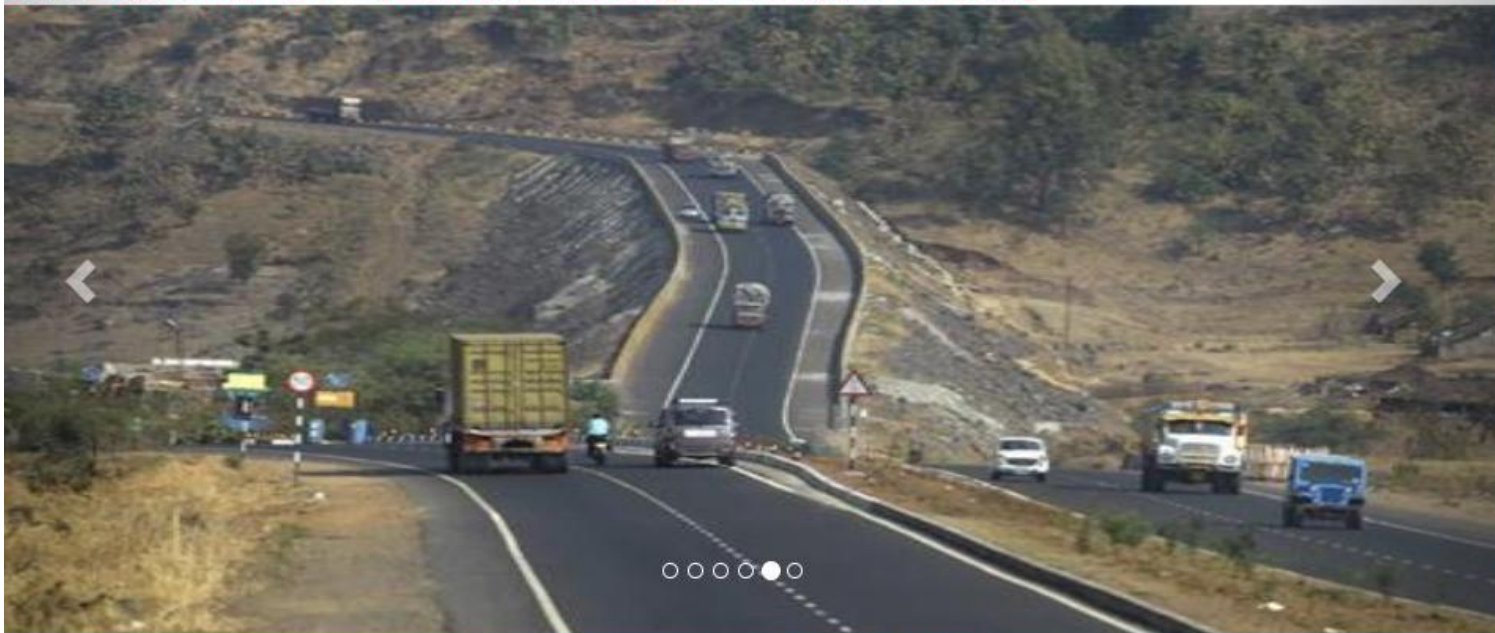
LAWS

HOW TO USE

SEARCH

CONTACT US

- Welcome to Tax Payers and Transporters. Have a nice e-waybill operations
- Now, One Nation One e-Waybill for movement of goods throughout the country



Login

3 ERN 7

Login

[Forgot Password ?](#) [Forgot Username ?](#)

[e-Way Bill Registration](#)

[Enrolment for Transporters](#)

[Enrolment for Citizens](#) [Forgot Trans ID](#)

Latest Updates -11/01/2018

- Uttarakhand Govt. has issued notification for e-waybill system from 01/01/2018
- Rajasthan Govt. has issued notification for e-waybill system from 20/12/2017

Important Links



E - WAY BILL SYSTEM



E-Way Bill Registration Form

Enter GSTIN	<input type="text"/>
	<p>2 2 YRF </p> <p>Enter the code as shown above</p> <input type="text"/> <input type="button" value="Go"/> <input type="button" value="Exit"/>



E - WAY BILL SYSTEM



29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

e- WayBill Entry Form

[• indicates mandatory fields for E-Way Bill and • indicates mandatory fields for GSTR-1]

Transaction Details

Transaction Type • Outward Inward Sub Type • Supply Export Job Work SKD/CKD Recipient Not Known For Own Use Exhibition or Fairs Line Sales Others

Document Type • Invoice Document No. • Document Date •

From

Name Address
 GSTIN •
 Place
 Pincode •

TO

Name Shipping
 GSTIN • Address
 Place
 Pincode •

Item Details

Product Name	Description	HSN •	Quantity	Unit	Value/Taxable Value (Rs.) •	Tax Rate(C+S+I+Cess) •
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<input type="text"/>
Total Amount/Tax'ble Amount • <input type="text"/>		CGST Amount • <input type="text"/>	SGST Amount • <input type="text"/>	IGST Amount • <input type="text"/>	CESS Amount • <input type="text"/>	

Transporter Details

Mode • Road Rail Air Ship

Transporter Name
 Transporter ID •
 Transporter Doc. No. & Date •

OR

Part - B
 Vehicle No. •
 (Format: AB12AB1234)

GSTR 9 & GSTR 9C

	GSTR 9	GSTR 9C
Due Date: F.Y. 2017-18	31st December 2019	31st December 2019
Due Date: F.Y. 2018-19	31st March 2019	31st March 2019
Threshold limit	No threshold limit. However, optional filing for turnover upto 2 Crore	> 2 Crore

THANK YOU

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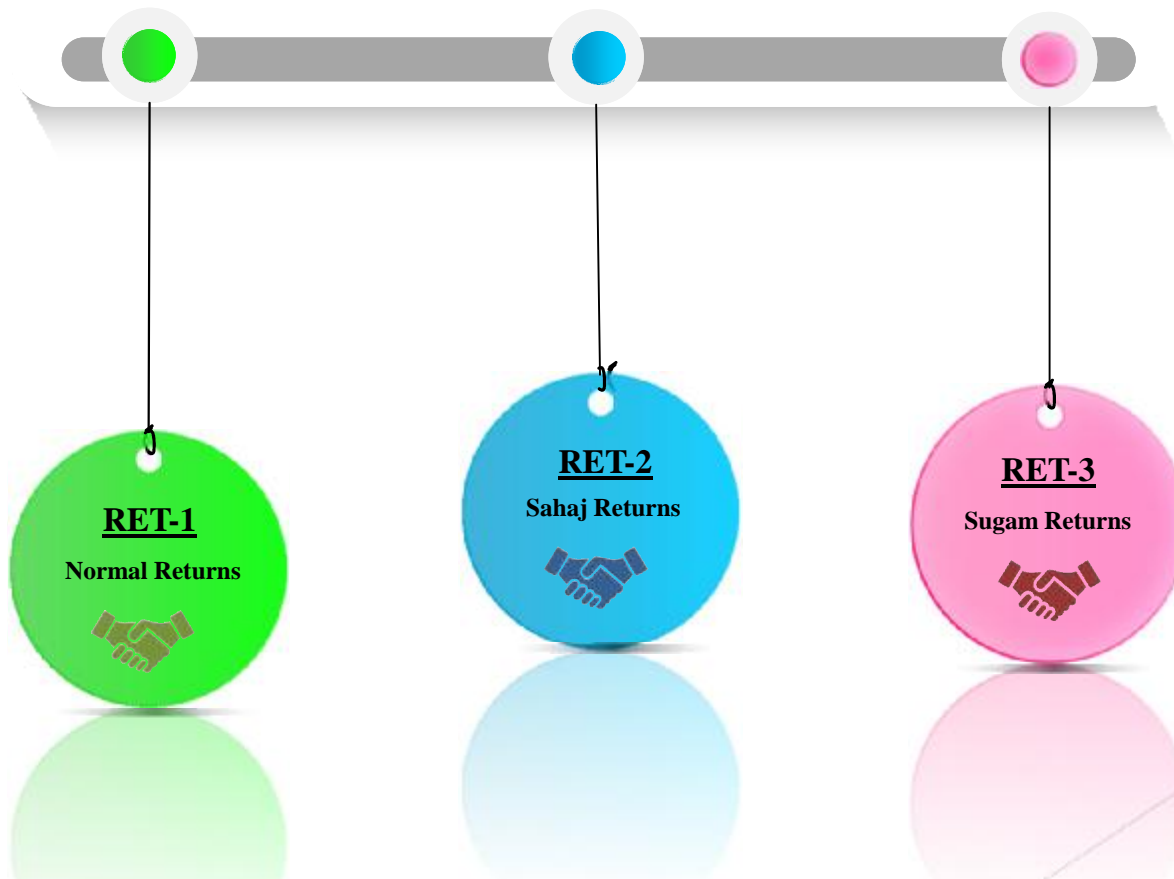
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GST NEW RETURN FORMS

CA Kavita Dholu
C.A. , DISA



q THREE TYPES OF RETURNS



q TWO ANNEXURES

01



ANX-1

Declaration of outward supplies, imports and inward supplies attracting reverse charge.



02



ANX-2

Taking action on details of auto-drafted inward supplies.

Which return applies
To
which category
Of
TaxPayers ?



Taxpayers Classified In Two Categories

Large TaxPayers

Aggregate Annual Turnover > 5 cr in previous F.Y.



- No Option
- File RET-1 on monthly basis only.



Small TaxPayers

Aggregate Annual Turnover < 5 cr in previous F.Y.



- Option to file return on Monthly/Quarterly basis
- He can file any one from RET-1 or RET-2 or RET-3
- RET-1 (Normal) can be filed on Monthly/Quarterly basis
- RET-2(Sahaj) & RET-3(Sugam) can be filed on Quarterly basis only.

- ❑ **Compulsory** for large taxpayers on **monthly** basis
- ❑ Small taxpayers can **choose** to file RET-1 either on monthly or quarterly basis

**RET-1(Normal Return) –
Monthly/Quarterly**

**RET-2 (Sahaj Return) &
RET-3 (Sugam Return) -
Quarterly**

- ❑ It can be **Filed** by **Small Taxpayers** and on **Quarterly** basis only.

RET-1	RET-2	RET-3
<ul style="list-style-type: none"> • Can be filed monthly or quarterly basis. 	<ul style="list-style-type: none"> • Can be filed on quarterly basis only. 	<ul style="list-style-type: none"> • Can be filed on quarterly basis only.
<ul style="list-style-type: none"> • All type of supplies can be declared. 	<ul style="list-style-type: none"> • Outward supplies only under B2C & Inward supplies attracting reverse charge can only be declared. 	<ul style="list-style-type: none"> • Outward supplies under B2C & B2B & Inward Supplies attracting reverse charge can only be declared.
	<ul style="list-style-type: none"> • Taxpayers shall not be allowed to make any other type of inward or outward supplies. 	
	<ul style="list-style-type: none"> • E-commerce operators or suppliers making supply through E-comm operators on which tax is requires to be collected U/S 52 cannot file RET-2 / RET-3 	
<ul style="list-style-type: none"> • Can take the credit on <u>Missing Invoice</u>. 	<ul style="list-style-type: none"> • Person filing RET-2/RET-3 cannot take credit on <u>Missing Invoice</u>. 	

q In case of newly registered taxpayer turnover is considered as Zero & hence, he can file either RET-1 on monthly or any return from RET-1 or RET-2 or RET-3 on quarterly basis.

q Taxpayer opting to file quarterly return can choose to file any of the quarterly return namely, RET-1(Normal), RET-2(Sahaj) or RET-3(Sagam)



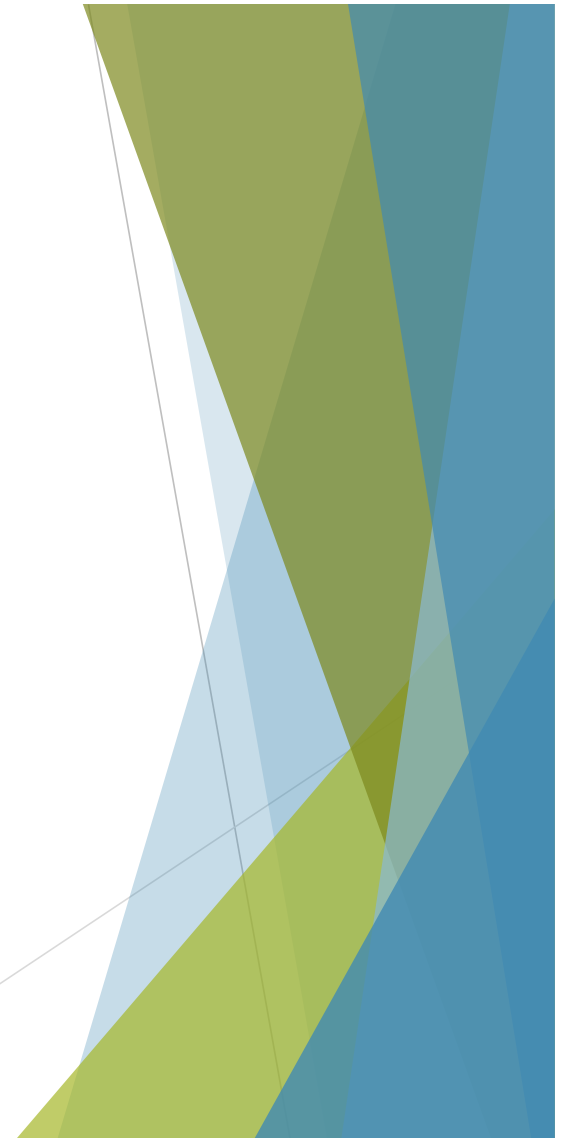
However, Taxpayer opting to file quarterly return is required to choose specifically for the same otherwise periodicity of return filing will be deemed to be on monthly basis.



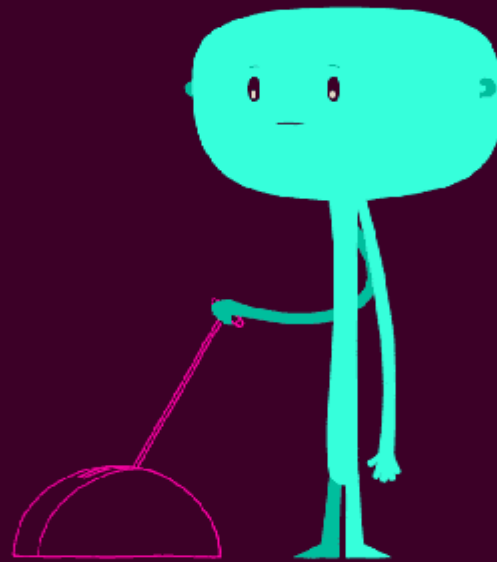
Option to change the periodicity of return filing would be available only once at the time of filing of the first return of the F.Y.



Periodicity of return filing will remain unchanged during the next F.Y. unless changed specifically before filing the first return of that year.



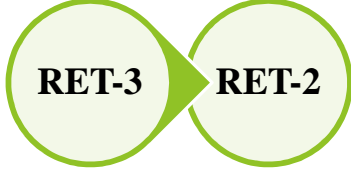
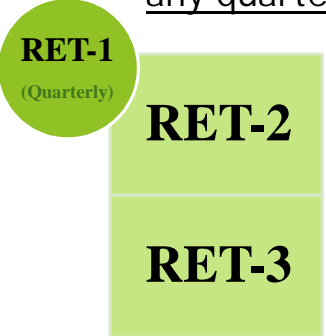
Switching Over Of The Returns



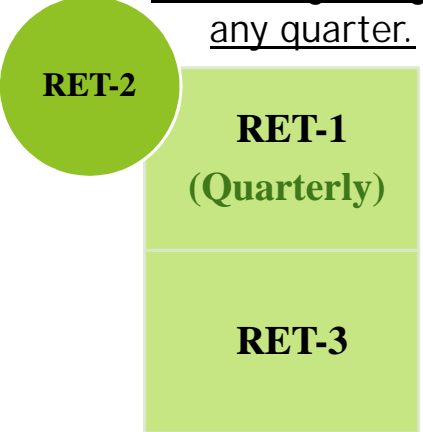
Ø Three forms are available for return filing for quarterly return files.



- Only Once in a F.Y. at the beginning of any quarter.



- More than once in a F.Y. at beginning of any quarter.



RET-1 (Monthly)

20th of the month succeeding the **month** to which return pertains.

PMT-08 (Monthly)

20th of the month succeeding the **month** to which the tax liability pertains.

RET-1 (Quarterly) /RET-2/RET-3

25th of the month succeeding the **quarter** to which return pertains.



DUE DATE

Profile Updation

Intimation of option for return periodicity and type of quarterly return

Sr. No.	Description	Option	
		3	4
1	2	3	4
01	Was your aggregate turnover during the preceding financial year upto Rs. 5.00 Cr.?	Yes	No
02	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	Yes	No
03	If reply is 'Yes' at Sr. No. 2, choose your return -		
	(i) Sahaj	Yes	No
	(ii) Sugam	Yes	No
	(iii) Quarterly (Normal)	Yes	No

Questionnaire for uploading information in FORM GST ANX-1

Part A – Brief questions about retaining the option given in previous tax period

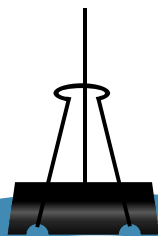
Sr. No.	Description	Option	
1	2	3	4
1.	I understand that the amount of tax specified in the outward supplies for which the details are being uploaded by me in this annexure shall be deemed to be the tax payable by me under the provisions of the Act.	Yes	
2.	Would you like to change the reply to the questions regarding nature of supplies as filled in the questionnaire of the return of the last tax period, if already filled in?	Yes	No

Note - In case the reply to question at S No. 2 is 'Yes', the following questionnaire will be opened for exercising the option. In the first tax period, it would be open for all taxpayers.

Part B – Detailed Questionnaire


Sr. No.	Description	Option	
		3	4
1.	Have you made B2C supply (table 3A)?	Yes	No
2.	Have you made B2B supply (table 3B)?	Yes	No
3.	Have you made exports with payment of tax (table 3C)?	Yes	No
4.	Have you made exports without payment of tax (table 3D)?	Yes	No
5.	Have you made supply to SEZ units / developers with payment of tax (table 3E)?	Yes	No
6.	Have you made supply to SEZ units / developers without payment of tax (table 3F)?	Yes	No
7.	Have you made any supply which is treated as deemed exports (table 3G)?	Yes	No
8.	Have you received inward supplies attracting reverse charge (table 3H)?	Yes	No
9.	Have you made import of services (table 3I)?	Yes	No
10.	Have you made import of goods (table 3J)?	Yes	No
11.	Have you imported goods from SEZ units / developer on Bill of Entry (table 3K)?	Yes	No
12.	Has your supplier not uploaded invoices on which you have claimed input tax credit (i.e. credit on missing invoices) two tax periods ago (for monthly) or previous tax period (for quarterly) (table 3L)?	Yes	No
13.	Have you made any supply through e-commerce operators on which tax was required to be collected under section 52?	Yes	No

Note - Option against all questions will be 'No' by default. User can select 'Yes' as per his requirement.



Other Points

- q A facility will be provided to file NIL return through SMS.
- q Invoice details can be uploaded by the supplier and the same can be viewed by the recipient on near real time basis. Facility to take action(i.e. accept/reject/keep it pending/reset/unlock) by the recipient on documents uploaded by supplies shall be made available.

- 
- Registered person can upload the details of documents any time during a month/quarter to which it pertains or of any prior period but not later than the due date for furnishing of return for the month of September or second quarter following the end of the financial year to which such details pertains or the actual date of furnishing of relevant annual return whichever is earlier except that -
 - i. The taxpayer filing the return on monthly basis will not be able to upload the details of documents from 18th to 20th of the month following the tax period.
 - ii. The taxpayer filing the return on quarterly basis will not be able to upload the details of documents from 23rd to 25th of the month following the quarter.

- Details of the documents issued during the tax period or of any prior period by the supplier and uploaded by him after filing of the return for such prior period will be accounted for towards the tax liability of the supplier in the return in which such details have been uploaded.

- Matching tool shall be made available which will help taxpayer to match their ITC based on ANX-2 & Purchase Register.

- Recipient will get credit during a tax period on the basis of the details of documents uploaded by the supplier up to the 10th of the month following the month for which the return is being filed for. Such credit can be availed i.e. credited to the ledger of the recipient only on filing of his (i.e. recipient's) return. There may be following two scenarios:

(i) If the recipient files his return on a monthly basis, say, for the month of January, 2019 on 20th February, 2019, he shall be eligible to take credit in his return based on the documents uploaded by the supplier up to the 10th of February, 2019 irrespective of whether the supplier files his return on monthly or quarterly basis.

(ii) If the recipient files his return on a quarterly basis (Normal, Sahaj or Sugam), say for the quarter January - March, 2019 on 25th April, 2019, he shall be eligible to take credit in his return based on the documents uploaded by the supplier up to the 10th of April, 2019 irrespective of whether the supplier files his return on monthly or quarterly basis.

Supplies attracting reverse charge will be reported only by the recipient and not by the supplier in this annexure. Such supplies shall be reported GSTIN wise and amount of tax and taxable value will be net of debit / credit notes and advance paid (on which tax has already been paid at the time of payment of advance), if any.

Tax amount shall be computed by the system based on the taxable value and tax rate. The tax amount so computed will not be editable except by way of issue of debit / credit notes. However, the tax amount under cess will be reported by the taxpayer himself.

- Place of supply shall have to be reported mandatorily for all supplies. For intra-State supplies, the POS will be the same State in which the supplier is registered.
- Tax rate applicable on IGST supplies can be selected from the drop down menu. For intra-State supplies, the tax rate shall be applied at half the rate of Integrated tax equally for Central tax and State / UT tax. Cess, if applicable, shall be reported under the cess column.

- Value of supplies and amount of tax shall be reported in whole number or up to two decimal points at the most.
- Wherever supplies are reported as net of debit/credit notes, the values may become negative in some cases and the same may be reported as such e.g. (-100).

All suppliers with annual aggregate turnover of more than Rs. 5 cr and that in relation to exports, imports and SEZ supplies will upload HSN level data. HSN code shall be reported at least at 6 digit level.

Other TaxPayers(Turnover Upto Rs. 5 cr) shall have an optional facility to report HSN code in the relevant table or leave in blank.

Advances received on account of supply of services shall not be reported here. Advances received and adjustment there of shall be reported in relevant table of RET-1,RET-2,RET-3

- GSTIN/UIN of the recipient to whom supplies have been made shall be reported in table 3B, 3E, 3F & 3G

GSTIN of suppliers from whom supplies have been received shall be reported in table 3H, 3K & 3L. PAN may be reported in 3H, if RCM supplies are received from unregistered person.

- Debit / Credit notes issued by the supplier with respect to supplies other than RCM supplies shall be reported in the respective tables. If debit / credit note is issued for the difference in tax rate only, then taxable value shall be reported as 'Zero', so that the liability computation is not disturbed. Only tax amount shall be reported in such cases.



- Details of the documents uploaded upto the 10th of the following month may be edited by the supplier upto the said date (10th of the following month) only if such documents are not accepted by the recipient. If a document has already been accepted (upto the 10th) by the recipient, then such document has to be reset / unlocked by the recipient and only then, it can be edited by the supplier.




- The return system provides for all editing or amendments from the supplier's side only. The recipient will have the option to reset / unlock or reject a document but not editing is allowed.
- Accepted documents will mean that supplies reported in such document have been received before filing of the return by the recipient and the details given in the document reported by suppliers in his ANX-1 are correct



Documents rejected by the recipient shall be conveyed to the supplier only after filing of the return by the recipient.


- The rejected documents may be edited before filing any subsequent return for any month or quarter by the supplier. However, credit in respect of the document so edited or uploaded shall be made available through the ANX-2 to the recipient in the tax period in which it was edited. However, the liability for such edited documents will be accounted for in the tax period (month or quarter) in which the documents have been uploaded by the supplier.

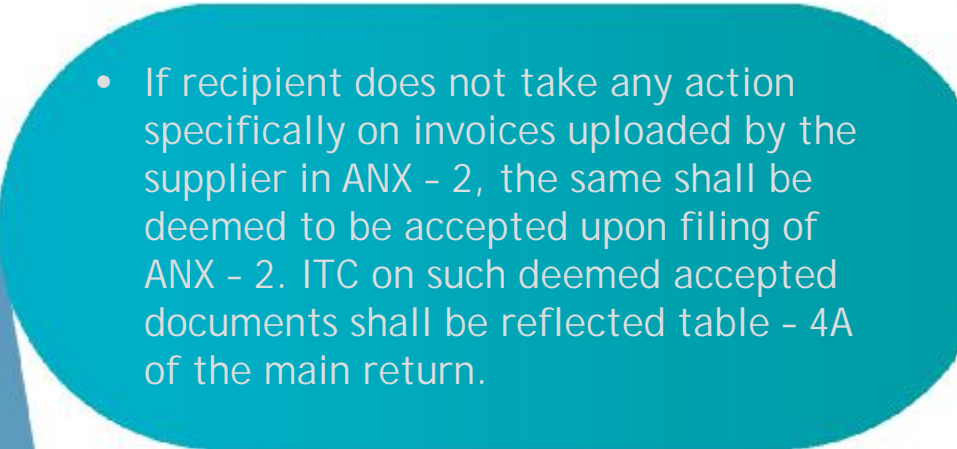

- Any invoice with an error that cannot be corrected through financial debit/credit note shall be rejected for Example – recipient does not agree with some of the details like HSN code or GSTIN of recipient is erroneous and therefore, it is visible in ANX – 2 of registered person who is not concerned with supply.



In certain situations, the particulars of the document may be correct but the document has been reported in the wrong table. Therefore, when such documents are rejected by the recipient, instead of amending the document, a facility of shifting such documents to the appropriate table will be provided.

Pending action will mean that the recipient has deferred the decision of accepting/rejecting the details of the invoice. There may be multiple reasons for the same as supplies are yet to be received or the recipient is not able to decide whether to claim ITC in this tax period or not, etc...

- 
- The input tax credit in respect of pending invoices shall not be accounted for in table 4A of the main return of the recipient and such invoices would be rolled over to FORM GST ANX-2 of the next tax period.
 - Pending invoices will not be available for amendment by the supplier until rejected by the recipient.

- 
- If recipient does not take any action specifically on invoices uploaded by the supplier in ANX - 2, the same shall be deemed to be accepted upon filing of ANX - 2. ITC on such deemed accepted documents shall be reflected table - 4A of the main return.
- 

- **Amendment of documents relating to supplies made to persons other than persons filing return in FORM GST RET-1/2/3(e.g. supplies made to composition taxpayers, ISD, UIN holders etc.) –**

The documents relating to such supplies may be amended by the supplier at any time and the same shall not be dependent upon the action taken (accept/reject/pending) by the recipient.

- Separate functionality would be provided to search and reject an accepted document on which credit has already been availed. Input tax credit availed on such document shall be shown for reversal in table 4B(1) of main return which may be adjusted in table to arrive at the credit availed. However, such reversal of credit for the recipient will be with interest as per provisions of the law read with the rules made thereunder.

- **FORM GST ANX-2** will be treated as deemed filed upon filing of the main return relating to the tax period.

- The documents uploaded in ANX-1 for month 'M' by a supplier who did not file his return for the previous two consecutive tax periods (M-1 and M-2 months) shall be made available to the recipient in ANX-2 with an indication that the credit shall not be available on such documents. In other words, such documents will be visible to the recipient but the recipient cannot claim ITC on such inward supplies. However, the recipient can reject or keep such documents pending until filing of return by the supplier. For suppliers filing return on quarterly basis, this period will be one quarter i.e. if return of one quarter has not been filed, then recipient will not be able to claim credit on the invoices uploaded during next quarter.

Option to file 'Nil' return -

Description	Option	
Do you intend to file Nil return?	Yes	No

Note – Nil return can be filed if you have not uploaded FORM GST ANX-1 and no inward supplies (purchases) have been auto-populated in FORM GST ANX-2 and no other information is required to be reported in the main return i.e. FORM GST RET-1.

FORM GST RET-1

[See rule ----]

Financial Year				
Tax period	From --- To --			

Monthly / Quarterly (Normal) Return

1.	GSTIN															
2.	(a)	Legal name of the registered person	<Auto>													
	(b)	Trade name, if any	<Auto>													
	(c)	ARN	<Auto (after filing)>													
	(d)	Date of ARN	<Auto (after filing)>													

3. Summary of outward supplies, inward supplies attracting reverse charge, debit / credit notes, etc. and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

A. Details of outward supplies

1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1]	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B of FORM GST ANX-1]	<Auto>				
3.	Exports with payment of tax [table 3C of FORM GST ANX-1]	<Auto>				
4.	Exports without payment of tax [table 3D of FORM GST ANX-1]	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax [table 3E of FORM GST ANX-1]	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax [table 3F of FORM GST ANX-1]	<Auto>				
7.	Deemed exports [table 3G of FORM GST ANX-1]	<Auto>				
8.	Liabilities relating to the period prior to the	<User input>				

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	introduction of current return filing system and any other liability to be paid					
9.	Sub-total (A) [sum of 1 to 8]	<Auto>				
B. Details of inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				
2.	Import of services (net of debit / credit notes and advances paid, if any) [table 3I of FORM GST ANX-1]	<Auto>				
3.	Sub-total (B) [sum of 1 & 2]	<Auto>				
C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities						
1.	Debit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
3.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)	<User input>				
4.	Advances adjusted	<User input>				
5.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User input>				
6.	Sub-total (C) [1-2+3-4-5]	<Auto>				
D. Details of supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies (including No Supply / Schedule III supplies)	<User input>				
3.	Outward supplies attracting reverse charge (net of debit/ credit notes)	<User input>				
4.	Supply of goods by a SEZ unit / developer to DTA on a Bill of Entry	<User input>				
5.	Sub-total (D) [sum of 1 to 4]	<Auto>				
E. Total value and tax liability (A+B+C+D)		<Auto>				

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in FORM GST ANX-2 (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1 st July, 2017) not availed prior to the introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				
5.	Inward supplies attracting reverse charge (net of debit/credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				
6.	Import of services (net of debit /credit notes and advances paid, if any and excluding services received from SEZ units) [table 3I of FORM GST ANX-1]	<Auto>				
7.	Import of goods [table 3J of FORM GST ANX-1]	<Auto>				
8.	Import of goods from SEZ units / developers [table 3K of FORM GST ANX-1]	<Auto >				
9.	ISD Credit (net of ISD credit notes) [table 5 of FORM GST ANX-2]	<Auto>				
10.	Provisional input tax credit on documents not uploaded by the suppliers [net of ineligible credit]	<User input>				
11.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
12.	Sub-total (A) [sum of 3 to 11]	<Auto>				

B. Details of reversals of credit

1.	Credit on documents which have been accepted in previous returns but rejected in current tax period (net of debit/ credit notes)	<Auto>				
2.	Supplies not eligible for credit (including ISD credit) [out of net credit available in table 4A above]	<User input>				
3.	Reversal of credit in respect of supplies on which provisional credit has already been claimed in the previous tax periods	<User input>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	but documents have been uploaded by the supplier in the current tax period (net of ineligible credit)					
4.	Reversal of input tax credit as per law (Rule 37, 39, 42 & 43)	<User input>				
5.	Other reversals including downward adjustment of ITC on account of transition from composition levy to normal levy, If any	<User input>				
6.	Sub-total (B) [sum of 1 to 5]	<Auto>				
C. ITC available (net of reversals) (A- B)		<Auto>				
D. ITC declared during first two months of the quarter (Only for quarterly return filers)						
1.	First month	<Auto>				
2.	Second month	<Auto>				
Sub-total (D) [sum of 1& 2]		<Auto>				
E. Net ITC available (C-D)		<Auto>				
Input tax credit on capital goods (out of C)		<User input>				
Input tax credit on services (out of C)		<User input>				

5. Amount of TDS and TCS credit received in electronic cash ledger

Sr. No.	Type of tax	Integrated tax	Central tax	State /UT tax
1	2	3	4	5
1.	TDS			
2.	TCS			
3.	Total			

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods, rejection of accepted documents by the recipient) <i>(to be computed by the system)</i>						
2.	Interest on account of reversal of input tax credit <i>(to be calculated by the taxpayer)</i>						

8. Refund claimed from electronic cash ledger

Sr. No.	Description	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8
1.	Integrated tax						
2.	Central tax						
3.	State/UT tax						
4.	Cess						
	Total						

9. Verification

I hereby solemnly affirm and declare that the information given herein above, in FORM GST ANX-1 and FORM GST ANX-2 is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

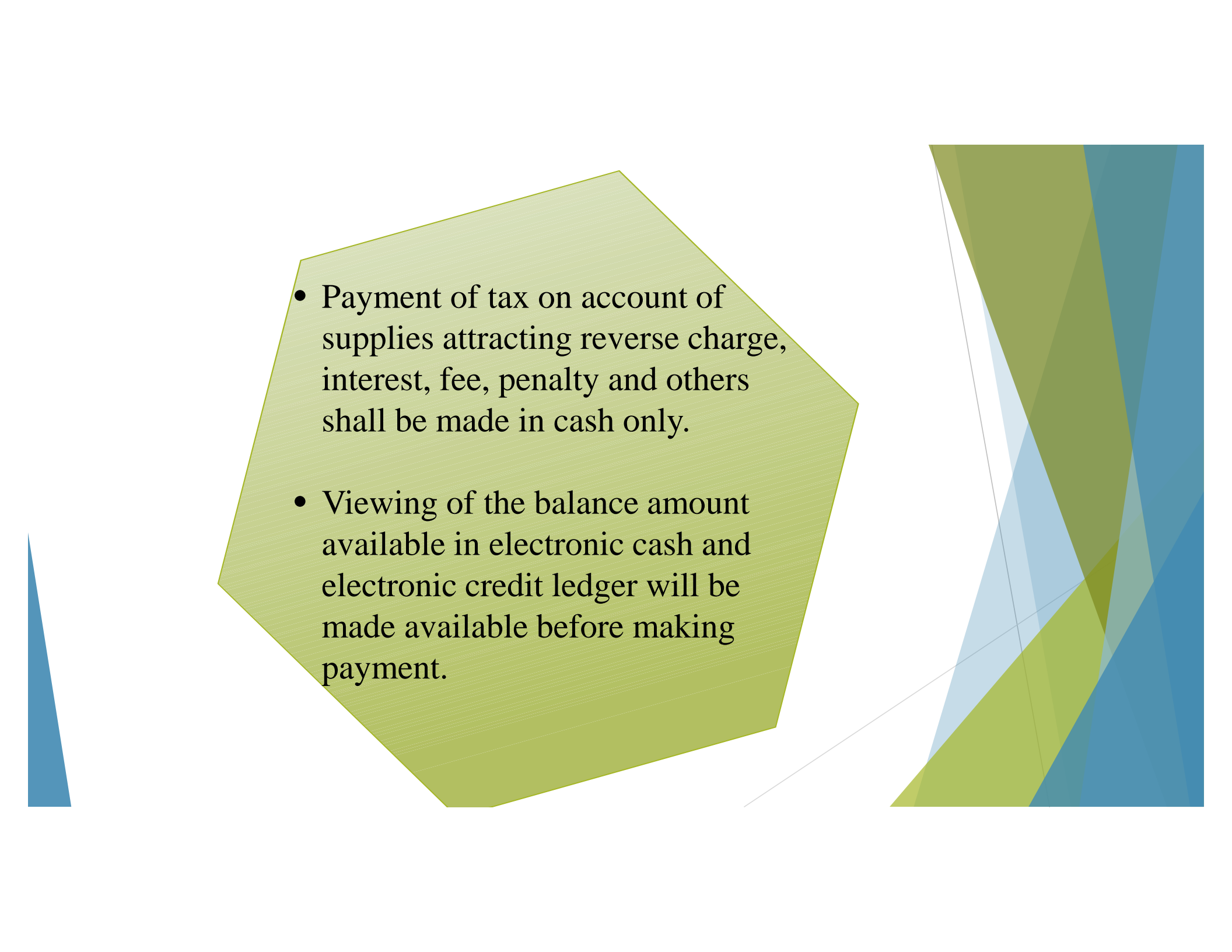
Signature

Place -

Name of Authorized Signatory

Date -

Designation /Status

- 
- Payment of tax on account of supplies attracting reverse charge, interest, fee, penalty and others shall be made in cash only.
 - Viewing of the balance amount available in electronic cash and electronic credit ledger will be made available before making payment.

AMENDMENT TO FORM GST RET -1 (including FORM GST ANX-1)

Questionnaire for filing FORM GST ANX-1A i.e. Amendment to FORM GST ANX-1

Sr. No.	Description	Option	
		3	4
1.	Do you intend to amend B2C supply (table 3A)?	Yes	No
2.	Do you intend to amend exports made with payment of tax (table 3C)?	Yes	No
3.	Do you intend to amend exports made without payment of tax (table 3D)?	Yes	No
4.	Do you intend to amend inward supplies attracting reverse charge (table 3H)?	Yes	No
5.	Do you intend to amend import of services (table 3I)?	Yes	No
6.	Do you intend to amend import of goods (table 3J)?	Yes	No
7.	Do you intend to amend import of goods received from SEZ units / developers on bill of entry (table 3K)?	Yes	No
8.	Do you intend to amend supplies made through e-commerce operators liable to collect tax under section 52 (table 4)?	Yes	No

Note - Option against all questions will be 'No' by default. User can select 'Yes' as per his requirement.

FORM GST ANX-1A

[See rule ----]

Amendment to details of outward supplies, imports and inward supplies attracting reverse charge

Financial Year				
Tax period	From – To--			

1.		GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>																
	(b)	Trade name, if any	<Auto>																
	(c)	ARN	<Auto (after filing)>																
	(d)	Date of filing	<Auto (after filing)>																

3. Amendment to details of outward supplies, inward supplies attracting reverse charge and import of goods and services

(Amount in ₹ for all tables)

Original document details				Revised document Details					Place of supply (name of State/ UT)	HS N code	Tax rate (%)	Taxable value	Tax Amount				Shipping bill/ Bill of Export details	
GST IN	Type	No.	Date	GSTIN	Type	No.	Date	Value					Integrated tax	Central tax	State/ UT tax	Ces	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
3A. Amendment to supplies made to consumers and un-registered persons (Net of debit / credit notes)																		
3C. Amendment to exports with payment of tax																		
3D. Amendment to exports without payment of tax																		
3H. Amendment to inward supplies attracting reverse charge (to be reported by the recipient GSTIN wise, net of debit / credit notes and advances paid, if any)																		
3I. Amendment to import of services (net of debit / credit notes and advances paid, if any)																		
3J. Amendment to import of goods																		



- The amendment will be based on the tax period and for invoices/documents reported therein earlier



- If the missing details of the documents pertaining to the tax period "T" have been reported in the return of the tax period 'T+n' then amendment of such documents shall be made by amending return of the tax period "T"



- Amendment to ANX-1 can be filed as many times as provided in the Act read with the rules made there under



- Filing process will be similar to the process of filing of the original return the annexure will be deemed to have been filed upon filing of main amendment return i.e. RET-1A/RET-2A/RET-3A



- Providing original document details will be mandatory for amending the same except in case of B2C supplies in table 3A, 3H & 3I of ANX-1



- Missing documents of prior period(s) shall not be reported in this annexure but can be reported in ANX-1 itself of subsequent tax period.



- Invoices / documents on which refund has already been claimed by the supplier/recipient shall not be open for amendment.

FORM GST RET – 1A

[See rule ----]

Financial Year				
Tax period	From -- To--			

Amendment to Monthly / Quarterly (Normal) Return

1.	GSTIN												
2.	(a)	Legal name of the registered person	<Auto>										
	(b)	Trade name, if any	<Auto>										
	(c)	ARN	<Auto (after filing)>										
	(d)	Date of filing	<Auto (after filing)>										

3. Amendment to summary of outward supplies, inward supplies attracting reverse charge and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of amendment to outward supplies						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1A]	<Auto>				
2.	Exports with payment of tax [table 3C of FORM GST ANX-1A]	<Auto>				
3.	Exports without payment of tax [table 3D of FORM GST ANX-1A]	<Auto>				
4.	Liabilities relating to the period prior to introduction of current return filing system and any other liability to be paid	<User input>				
5.	Sub-total (A) [sum of 1 to 4]	<Auto>				
B. Details of amendment to inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit /credit notes and advances paid, if any) [table 3H of FORM GST ANX-1A]	<Auto>				
2.	Import of services (net of debit / credit notes and advances paid, if any) [table 3I of FORM GST ANX-1A]	<Auto>				
3.	Sub-total (B) [sum of 1 & 2]	<Auto>				
C. Details of amendment to adjustment of liability						

Sr. No.	Type of supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User Input>				
2.	Sub-total (C) [sum of 1]	<Auto>				
D. Details of amendment to supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies (including No Supply / Schedule III supplies)	<User input>				
3.	Outward supplies attracting reverse charge (net of debit / credit notes)	<User input>				
4.	Supply of goods by SEZ units / developers to DTA on a Bill of Entry	<User input>				
5.	Sub-total (D) [sum of 1 to 4]	<Auto>				
E.	Total value and tax liability (A+B+C+D)	<Auto>				

4. Amendment to summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of amendment to ITC based on auto-population from FORM GST ANX-1A						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM GST ANX-1A]	<Auto>				
2.	Import of services (net of debit / credit notes and excluding services received from SEZ units and advances paid, if any) [table 3I of FORM GST ANX-1A]	<Auto>				
3.	Import of goods (excluding from SEZ units / developers) [table 3J of FORM GST ANX-1A]	<Auto>				
4.	Import of goods from SEZ units / developers [table 3K of FORM GST ANX-1A]	<Auto>				
5.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
6.	Sub-total (A) [sum of 1 to 5]	<Auto>				
B. Details of amendment to reversals of credit						
1.	Supplies not eligible for credit (including ISD credit)	<User input>				
2.	Reversal of input tax credit as per the law (Rule 37, 39, 42 & 43)	<User input>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
3.	Sub-total (B) [sum of 1 & 2]	<Auto>				
C. Net ITC available (A-B)		<Auto>				
Input tax credit on capital goods (out of C)		<User input>				
Input tax credit on services (out of C)		<User input>				

5. Interest and late fee details

Sr. No.	Description	Amount of interest				Amount of late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Fee for making amendment above the limit prescribed in rules <i>(to be computed by the system)</i>						
2.	Interest on account of upward revision of tax liability, if any <i>(to be computed by the system)</i>						
3.	Interest on account of reversal of input tax credit <i>(to be calculated by the taxpayer)</i>						
4.	Other interest liability <i>(to be specified)</i> <i>(to be calculated by the taxpayer)</i>						
5.	Total						

6. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State/UT tax	Cess	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
	Total													

7. Verification

I hereby solemnly affirm and declare that the information given herein above and in FORM GST ANX-1A is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place -

Name of Authorized Signatory

Date -

Designation /Status

- Entries made by the taxpayer in the main return (RET-1/RET-2/RET-3) which were not auto-populated shall be editable in this return.
- Amendment return can be filed for a tax period i.e. either a month or a quarter, as the case may be

- Frequency of filing and period within which it is to be filed will be as per provisions of the Act read with the rules made thereunder
- Payment can be made if the liability arises due to filing of amendment return. If liability becomes negative then no refund shall be paid. However, the negative liability will be carried forward to the main return of next tax period where adjustment can be made.

- Payment process will be similar to that of the main return.
- Revised values shall be reported wherever amendment is required in the returns already filed. For example, if the original value reported was Rs 100/- and revised value is Rs. 120/- then Rs. 120/- shall be reported in these tables .

- Amendment to ITC (upward / downward adjustment) shall be reported in the main return (RET-1/2/3) and not to be taken to the amendment return.

FORM GST PMT - 08
[See rule ---]
Payment of self-assessed tax

Financial Year				
Month				

1.	GSTIN															
2.	(a)	Legal name	<Auto>													
	(b)	Trade name	<Auto>													
	(c)	ARN	<Auto (after filing)>													
	(d)	Date of filing	<Auto (after filing)>													

3. Summary of self-assessed liability and input tax credit (ITC) availed

(Amount in ₹ for all tables)

Sr. No.	Description	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6
1.	Liability to pay tax (other than reverse charge)				
2.	Liability to pay tax (reverse charge)				
3.	Input tax credit availed				

4. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State/ UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
5.	Total													

5. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place -
Date -

Signature
Name of Authorized Signatory
Designation /Status



- Only eligible ITC shall be claimed through this FORM.
- Payment of self-assessed liabilities shall be made for the first 2 Months of the quarter through this FORM.
- Credit of the tax paid during the first 2 Months of the quarter shall be available at the time filing the return for the quarter.



- Liability can be settled out of balance in electronic credit ledger or electronic cash ledger as the case may be.
- Liability and ITC availed shall be bases on self-assessment subject to adjustment in the main return of the quarter.



- Excess ITC claimed, short liability stated or Late payment will attract interest under section 50 of CGST Act.



- The declaration shall also be required to be filed is no supplies have been made during the month.

