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

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Form GSTR-1

[See Rule…..]

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

(figures in Rs)

Original Invoice		GSTIN/ UIN	Revised/Original 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		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)	(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			No.	Date	Goods/Se rvices	HSN/S AC	Taxable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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

(figures in 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	HSN/ 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

(figures in Rs)

GSTIN /UIN/ Name of recipie nt	Type of note (Debit/Credit)	Debit Note/credit note		Original Invoice		Differenti al Value (Plus or Minus)	Differential Tax					
		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)
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

(figures in Rs)

GSTI N/UI N/Na me of recipi ent	Type of note (Debit/Cre dit)	Original		Revised		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)
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)

(figures in Rs)

Description	Original Invoice		Revised Invoice					Shipping bill/ bill of export		IGST		CGST		SGST		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	No.	Date	Goods /Servi ces	HSN /SAC	Taxabl e	No	Date	Rate	Amt	Rate	Amt	Rate	Amt	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Without payment of 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	Docum ent No.	Date	Goods/ Servic es	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					
										IGST		CGST		SGST	
GSTIN/ UIN/Name of customer	Document Number	Date	GSTIN/UIN/ Name of customer	State Code	Document No.	Date	Goods /Services	HSN/SAC of supply to be made		Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

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

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)**

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.

<div align="center">
Government of India/State

Department of ---------

Form GSTR-1A
</div>

<div align="center">
AUTO DRAFTED DETAILS
</div>

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

<div align="right">(figures in Rs)</div>

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/ 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)

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 (only if different from the location of recipien
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods /Servi ces	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)
							Shall be auto populated from counterparty GSTR1 and GSTR5									

8. Details of Credit/Debit Notes

(figures in Rs)

GSTIN/UIN / Name	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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					
									IGST		CGST		SGST	
		No.	Date	No.	Date	No.	Date		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.

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 unregistered supplier	Invoice						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
	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)

Auto populated																		
			Shall be auto populated from counterparty GSTR1 and GSTR5															
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								
		Shall be auto populated from counterparty GSTR1 and GSTR5						
Others								

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

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

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

(figures in Rs)

Original Invoice			Revised Details						IGST		CGST		SGST		POS (only if different from the location of recipien	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

20

(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																							
	Shall be auto populated from counterparty GSTR1 and GSTR5																						
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																							
	Shall be auto populated from counterparty GSTR1 and GSTR5																						
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)

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. Details of Credit/Debit Notes

(figures in Rs)

GST IN	Type of note (Debit /Credit)	Debit Note/ credit note		Original Invoice		Differe ntial Value (Plus or Minus)	Differential Tax						Eligibili ty 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)	(1 0)	(1 1)	(1 2)	(1 3)	(14)	(1 5)	(16)	(17)	(1 8)	(19)	(20)
Other than reverse charge																			
Reverse charge																			
					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		
								IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
GST IN	N o.	Da te	GST IN	N o.	Da te			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																				

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

(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								

10(2) TCS Credit received

(figures in Rs)

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

<div align="right">(figures in Rs)</div>

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

<div align="right">(figures in Rs)</div>

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					
										IGST		CGST		SGST	
GSTIN/ Name of customer	Document No.	Document Date	GSTIN / Name of customer	State Code	Document No.	Date	Goods /Services	HSN/SAC of supply to be made		Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(figures in Rs)

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

(figures in Rs)

Invoice 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.

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

GSTR-2A

AUTO DRAFTED DETAILS

1. **GSTIN………..** …

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

3. **Period :** **Month………** **Year ……**

Part A

4. Inward supplies received from Registered Taxable Persons

(figures in Rs)

GSTIN of supplier	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							

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 recipien
GSTIN of supplier	No.	Date	GSTIN of supplier	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)
					Shall be auto populated from counterparty GSTR1 and GSTR5										

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					
		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)
		Shall be auto populated from counterparty GSTR1 and GSTR 5										

Part B

6. ISD credit received

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

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							

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Part D

7(2)   TCS Credit received

(figures in Rs)

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			

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/UIN	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														
Capital Goods														
Services														

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

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				
Services				

9A. TDS credit received during the month   (Auto-populated from GSTR-2)

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

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)

<div align="right">(figures in Rs)</div>

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				Shall be auto populated from counterparty GSTR1 and GSTR5								
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				Shall be auto populated from counterparty GSTR1 and GSTR5								
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/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)
Other than supplies attracting reverse charge															
Auto populated							Shall be auto populated from counterparty GSTR1 and GSTR5								
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							Shall be auto populated from counterparty GSTR1 and GSTR5								
Others															

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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								

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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					
								IGST		CGST		SGST	
GSTIN	No.	Date	GSTIN	No.	Date			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/unregistered 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

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

Month	Original Details				Revised Details				Taxable Value of supply	TAX					
	GSTIN/UIN /Name of customer/ unregistered supplier	State Code	Goods/ Services	HSN/ SAC	GSTIN/UIN Name of customer/unregistered supplier	State Code	Goods /Services	HSN/SAC		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[5]					
(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						

\# 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…..]

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					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/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)
					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					
		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									

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					
		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)
			Shall be auto populated from counterparty GSTR1 and GSTR 5									

Part B

7. TDS Credit received

(figures in Rs)

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							

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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)

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

<div align="right">(figures in Rs)</div>

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

<div align="right">(figures in Rs)</div>

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

<div align="right">(figures in Rs)</div>

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	
		No.	Date	No.	Date		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

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

<div align="right">(figures in Rs)</div>

GSTIN/ UIN	Type of note (Debit/ Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		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)	(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 recipie	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 Amt	CGST Amt	SGST Amt	IGST Amt	CGST Amt	SGST 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			Shall be auto populated from counterparty GSTR1 and GSTR5`																	
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		GSTIN 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 Amt	CGST Amt	SGST Amt	IGST Amt	CGST Amt	SGST Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Other than supplies attracting reverse charge																						
		Auto populated														**Input**						
						Shall be auto populated from counterparty GSTR1 and GSTR5										**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		Differe ntial Value (Plus or Minus)	Differential Tax						Eligibili ty 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)	(1 0)	(1 1)	(1 2)	(1 3)	(14)	(1 5)	(16)	(17)	(1 8)	(19)	(20)
Other than reverse charge																			
Reverse charge																			
				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/Cr edit)	Differen tial Value (Plus or Minus)	Differential Tax	Eligibi lity for ITC (select	Total Tax available as ITC	ITC available this month

GSTIN	No.	Date	GSTIN	No.	Date			IGST		CGST		SGST		from drop down as in Table 5 above)	IGST	CGST	SGST	IGST	CGST	SGST
								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 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

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

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	Servic es	SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Other than supplies attracting reverse charge															
		Auto populate d					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									

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					
		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)
		Shall be auto populated from counterparty GSTR1 and GSTR 5										

This auto drafted form is generated by the GST system.

<div align="center">

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

GSTR-7

[See Rule…..]

</div>

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

No.	Date	Value	No.	Date	Value	Deductee		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……………………

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	Amt.	
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 | 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)** |

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

GSTR-9

[See Rule…..]

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

1. **GSTIN** …………………………………

2. **Name of the Taxable Person** ……………………………….

(S. No. 1 and 2 will be auto-populated on logging)

2C. **Whether liable to Statutory Audit**   **O** Yes   **O** No

3. **Date of statutory Audit** ……………………………………..

4. **Auditors** ……………………………………………………

5. **Details of expenditure**:

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

Goods

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

Services

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

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

Goods

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

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?
OYes   **O**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?
   O Yes   **O** No

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

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

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

(4)Services (attracting reverse charge)
Whether services (attracting reverse charge) have been procured?   O Yes
                                                          O No

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

B) Total value of purchases (Imports)

(1) Goods
Whether goods have been imported? O Yes   **O** No

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

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

Sl.No.	Description	SAC	Taxable Value	IGST

C) Other Expenditure (Expenditure other than purchases)

Sl. No.	Specify Head	Amount

6. Details of Income:

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

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

B) Other Income (Income other than from supplies)
Whether the Taxable Person has income other than from supplies? O Yes   O No

Sl. No.	Specify Head	Amount

7. Return reconciliation Statement

A   Compounding tax (on outward supplies)

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

B   CGST   Paid on reverse charge basis

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

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

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

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

D IGST paid on reverse charge basis

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

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

**

8. Other Amounts@@

A. Arrears (Audit/Assessment etc.)

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

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															

	Details of payment		Sl. no.	Particulars	Debit Entry No.	CGST	SGST	
				1	Amount of Tax payable		XXX	XXX	
				2	Amount of Tax paid				
10.3 INPUTS IN FINISHED GOODS				2A	ITC Ledger	XXXXX	XXX	XXX	
10.4 INPUT SERVICES						XXXXX	XXX	XXX	
				2B	Cash Ledger				
10.5 CAPITAL GOODS									
Total									

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

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

12.	Verification	I/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. Signature of Authorized Signatory _____ Full Name (first name, middle, surname) _____ Designation/Status _____ Place - ---------------- Date --- DD/MM/YYYY

<div align="center">

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

Form GSTR - 11

[See Rule ----]

</div>

<div align="center">

INWARD SUPPLIES STATEMENT FOR UIN

</div>

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 ☐ Renewal ☐
2.	Enrolling Authority	M	Centre Authority ☐ State Authority ☐
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)

Form GST –TRP 5

[See Rule ----]

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.