

REPORT

OF

THE JOINT COMMITTEE ON BUSINESS PROCESS FOR GST

ON

GST RETURN

Empowered Committee of State Finance Ministers

New Delhi

October, 2015

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# 1. Introduction

1.1 During the Empowered Committee meeting held on 10<sup>th</sup> March, 2014, it was decided that a Joint Committee under the co-convenership of the Additional Secretary (Revenue), Government of India and the Member Secretary, Empowered Committee should be constituted to look into the Report of the Sub-Group-I on Business Processes for GST and make suitable recommendations for Registration and Return to the Empowered Committee. It was also decided that the Joint Committee should also keep in view the Registration and Return requirements necessary for IGST Model. Accordingly, a Joint Committee, in consultation with the Government of India, was constituted on 7<sup>th</sup> April, 2014.

1.2 The Committee held its deliberations on 28<sup>th</sup> October, 2014, 12<sup>th</sup> November, 2014, 25<sup>th</sup> November, 2014, 22<sup>nd</sup> December, 2014, 2<sup>nd</sup> and 3<sup>rd</sup> February, 2015, 19<sup>th</sup> and 20<sup>th</sup> February, 2015, 16<sup>th</sup> and 17<sup>th</sup> April 2015, 7<sup>th</sup> and 8<sup>th</sup> July, 2015, 22<sup>nd</sup> and 23<sup>rd</sup> July, 2015 and 9<sup>th</sup> October, 2015. The list of the participants of the last meeting of the Committee held on 9<sup>th</sup> October, 2015 is appended. (Annexure-I)

1.3 A return is a statement of specified particulars relating to business activity undertaken by the taxable person during a prescribed period. A taxable person has a legal obligation:

- (i) To declare his tax liability for a given period in the return;
- (ii) Furnish details about the taxes paid in accordance with that return; and
- (iii) File correct and complete return within stipulated time frame.

1.4 GST is a self-assessed destination based taxation system. The submission and processing of return is an important link between the taxpayer and tax administration as it is an important tool for:

- (i) Compliance verification program of tax administration;
- (ii) Providing necessary inputs for taking policy decision;
- (iii) Management of audit and anti-evasion programs of tax administration;
- (iv) Finalization of the tax liabilities of the taxpayer within stipulated period of limitation.

1.5 This document lists out the salient aspects of the process related to filing of GST returns.

1.6 There will be common e-return for CGST, SGST, IGST and Additional Tax.

**Who needs to file Return in GST regime?**

1.7 Every registered person is required to file a return for the prescribed tax period. A return needs to be filed even if there is no business activity (i.e. Nil Return) during the said tax period of return.

1.8 UN agencies etc. will have unique GST ID and will file return for the month (in simpler form) during which they make purchases. They would not be required to file regular return. They would submit their purchase statements (without purchase invoices) as per the periodicity prescribed for claim of refund.

1.9 Government entities / PSUs , etc. not dealing in GST supplies or persons exclusively dealing in exempted / Nil rated / non –GST goods or services would neither be required to obtain registration nor required to file returns under the GST law. However, State tax authorities may assign Departmental ID to such government departments/ PSUs / other persons. They will ask the suppliers to quote the Department ID in the supply invoices for all inter-State purchases being made to them. Such supplies will be at par with B2C supplies and will be governed by relevant provisions relating to B2C supplies.

## 2. Periodicity of Return Filing

2.1 Common periodicity of returns for a class of taxpayers would be enforced. There will be different frequency for filing of returns for different class of taxpayers, after payment of due tax, either prior to or at the time of filing return. The return can be filed without payment of self-assessed tax as per the return but such return would be treated as an invalid return and would not be taken into consideration for matching of invoices and for inter-governmental fund settlement among States and the Centre. The periodicity of return for different categories of taxpayers is as follows:

| S. No. | Return / Ledger | For                                                                           | To be filed by                     |
|--------|-----------------|-------------------------------------------------------------------------------|------------------------------------|
| 1      | GSTR 1          | Outward supplies made by taxpayer (other than compounding taxpayer and ISD)   | 10 <sup>th</sup> of the next month |
| 2      | GSTR 2          | Inward supplies received by a taxpayer (other than a compounding taxpayer and | 15 <sup>th</sup> of the next month |

|    |                         |                                                          |                                               |
|----|-------------------------|----------------------------------------------------------|-----------------------------------------------|
|    |                         | ISD)                                                     |                                               |
| 3  | GSTR 3                  | Monthly return (other than compounding taxpayer and ISD) | 20 <sup>th</sup> of the next month            |
| 4  | GSTR 4                  | Quarterly return for compounding Taxpayer                | 18 <sup>th</sup> of the month next to quarter |
| 5  | GSTR 5                  | Periodic return by Non-Resident Foreign Taxpayer         | Last day of registration                      |
| 6  | GSTR 6                  | Return for Input Service Distributor (ISD)               | 15 <sup>th</sup> of the next month            |
| 7  | GSTR 7                  | Return for Tax Deducted at Source                        | 10 <sup>th</sup> of the next month            |
| 8  | GSTR 8                  | Annual Return                                            | By 31 <sup>st</sup> December of next FY       |
| 9  | ITC Ledger of taxpayer  |                                                          | Continuous                                    |
| 10 | Cash Ledger of taxpayer |                                                          | Continuous                                    |
| 11 | Tax ledger of taxpayer  |                                                          | Continuous                                    |

2.2 Other important points relating to periodicity of return filing are as under:-

- (i) Normal / Regular taxpayers (including casual taxpayers) would have to file GSTR-1 (details of outward supplies) (Annexure-II), GSTR-2 (details of inward supplies) (Annexure-III) and GSTR-3 (monthly Return) (Annexure-IV) for each registration.
- (ii) Normal / Regular taxpayers with multiple registrations (for business verticals) within a State would have to file GSTR-1, GSTR-2 and GSTR-3 for each of the registrations separately.
- (iii) Compounding taxpayers would have to file a quarterly return called GSTR-4 (Annexure-V).
- (iv) Taxpayers otherwise eligible for the compounding scheme can opt against the compounding and file monthly returns and thereby make their supplies eligible for ITC in hands of the purchasers.
- (v) Casual/ Non - Resident Taxpayers (other than foreigners) would have to file GSTR-1, GSTR-2 and GSTR-3 returns for the period for which they have obtained registration. The registration of Casual/Non -Resident taxpayers will be done in the same manner as that of Normal / Regular taxpayers.

- (vi) Non- Resident Taxpayers (foreigners) would be required to file GSTR-5 return for the period for which they have obtained registration within a period of seven days after the date of expiry of registration. In case registration period is for more than one month, monthly return(s) would be filed and thereafter return for remaining period would be filed within a period of seven days as stated earlier. For these taxpayers the registration format to be used will be the same as that for UN Bodies/Embassies (Annexure-VI).
- (vii) Annual return (GSTR-8) (Annexure-IX) will be filed by all normal / regular taxpayers. It will be based on financial records.
- (viii) Compounding taxpayer will also file a simple annual return.
- (ix) Cut-off date for filing of details of outward supplies (GSTR-1), inward supplies (GSTR-2) and Monthly return (GSTR-3) would be 10<sup>th</sup>, 15<sup>th</sup> and 20<sup>th</sup> day respectively of the succeeding month for all Monthly filers.
- (x) Cut-off date for filing of Quarterly return (GSTR-4) by compounding taxpayer would be 18<sup>th</sup> day of the first month of the succeeding quarter.
- (xi) Cut-off date for filing of Input Service Distributor return (GSTR-6) (Annexure-VII) would be 15<sup>th</sup> day of the succeeding month.
- (xii) Cut-off date for filing of TDS (Tax Deducted at Source) return (GSTR-7) (Annexure-VIII) by Tax Deductor would be 10<sup>th</sup> day of the succeeding month.
- (xiii) For Annual return, the cut-off date would be 31<sup>st</sup> December following the end of the financial year for which it is filed.
- (xiv) The filing of return would be only through online mode although the facility of offline generation and preparation of returns would be provided. The returns prepared in offline mode would have to be uploaded.

**3. Monthly Return:** There would be separate returns for the outward supplies, inward supplies and a consolidated return based on these two returns. Besides that, there would be separate returns for the Input Service Distributors, non-resident taxpayers (foreigners) and Tax Deductors. The components of each of these return is being discussed hereunder:

**3.1. Components of valid GST Return for Outward Supplies made by the Taxpayer (GSTR-1):**

3.1.1 This return form would capture the following information:

1. Basic details of the Taxpayer i.e. Name along with GSTIN
2. Period to which the Return pertains
3. Gross Turnover of the Taxpayer in the previous Financial Year. This information would be submitted by the taxpayers only in the first year and will be auto-populated in subsequent years.
4. Final invoice-level supply information pertaining to the tax period separately for goods and services:
  - (i) For all B2B supplies (whether inter-state or intra-state), invoice level specified details will be uploaded.
  - (ii) For all inter-state B2C supplies (including to non-registered Government entities, Consumer / person dealing in exempted / NIL rated / non GST goods or services), the suppliers will upload invoice level details in respect of every invoice whose value is more than Rs. 2,50,000/-. For invoices below this value, State-wise summary of supply statement will be filed covering those invoices where there is

address on record. The address of the buyer has to be mandatorily reflected in every invoice having a value of Rs. 50,000/- or more. **(Model GST Law may provide for such a provision)**. Invoices for a value less than Rs. 50,000/- that do not have address on record will be treated as intra-state supply. In other words, State-wise summary of inter-State supply would be filed covering (a) those invoices value of which is less than Rs. 50000/- and where address is on record and (b) those invoices whose value is between Rs. 50000/- to Rs. 250000/-.

(iii) The recommendation of the Committee on IGST and GST on Imports with respect to the details about HSN code for goods and Accounting code for services to be captured in an invoice have been accepted with certain modifications. The details proposed by this Committee are as follows:-

- a) HSN code (4-digit) for Goods and Accounting Codes for Services will be mandatory initially for all taxpayers with turnover in the preceding financial year above **Rs. 5 Crore** (For the first year of operations of GST, self-declaration of turnover of previous financial year will be taken as the basis as all India turnover data will not be available in the first year. From the 2<sup>nd</sup> year onwards, turnover of previous financial year under GST will be used for satisfying this condition).
- b) For taxpayers with turnover between Rs 1.5 Crores and Rs 5 Crores in the preceding financial year, HSN codes may be specified only at

2-digit chapter level as an optional exercise to start with. From second year of GST operations, mentioning 2-digit chapter level HSN Code will be mandatory for all taxpayers with turnover in previous financial year between Rs. 1.5 Crores and Rs. 5.0 Crores.

- c) Any taxpayer, irrespective of his turnover, may use HSN code at 6-digit or 8-digit level if he so desires.
  - d) To start with, compounding dealers may not be required to specify HSN at 2-digit level also.
  - e) Prescribed Accounting code will be mandatory for those services for which Place of Supply Rules are dependent on nature of services to apply the destination principle, irrespective of turnover.
  - f) HSN Codes at 8-digit level and Accounting Codes for services will be mandatory in case of exports and imports.
- (iv) The above parameters with respect to HSN code for goods and Accounting Code for services will apply for submitting the information in return relating to relevant invoice level information for B2B supplies (both intra-state and inter-state) and inter-state B2C supplies (where taxable value per invoice is more than Rs. 2.5 lakhs). It is proposed that in the return form the description of goods and services may not be required to be submitted by the taxpayer as the same will be identified through the submission of HSN code for goods and Accounting Code for services. In order to differentiate between the HSN code and the Service Accounting Code (SAC), the latter will be prefixed with “s”. The taxpayers who have turnover below the limit of Rs. 1.5 Crore will have

to mention the description of goods/service, as the case may be, wherever applicable.

- (v) For all Intra-State B2C supplies (including to non-registered Government entities, consumer / person dealing in exempted / NIL rated / non GST goods or services), consolidated sales (supply) details will be uploaded. However a dealer may at his option furnish invoice wise information in respect of exempted and nil rated supplies also.
  - (vi) The supply information will also have details relating to the Place of Supply in order to identify the destination state as per the Place of Supply Rules where it is different from the location of the recipient.
  - (vii) Details relating to supplies attracting Reverse charge will also be submitted
5. Details relating to advance received against a supply to be made in future will be submitted in accordance with the Point of Taxation Rules as framed in the GST law.
  6. Details relating to taxes already paid on advance receipts for which invoices are issued in the current tax period will be submitted.
  7. Details relating to supplies exported (including deemed exports) both on payment of IGST as well as without payment of IGST would be submitted.
  8. There will be a separate table for submitting the details of revisions in relation to the outward supply invoices pertaining to previous tax periods. This will include the details of Credit/Debit Note issued by the suppliers and the differential value impact and the concomitant tax payable or refund/tax credit sought.

9. There will be a separate table for effecting modifications/correcting errors in the returns submitted earlier. The time period for correcting these errors will be provided in the GST Law.

10. There will be a separate table for submitting details in relation to NIL rated, Exempted and Non GST outward supplies to ( both inter-state and intra-state) to registered taxpayers and consumers.

3.1.2 The return (GSTR-1) would be filed by the 10<sup>th</sup> of the succeeding month. Late filing would be permitted on payment of late fees only.

### **3.2. Components of valid GST Return for Inward Supplies received by the Taxpayer (GSTR-2):**

3.2.1 This return form would capture the following information:

1. Basic details of the Taxpayer i.e. Name along with GSTIN
2. Period to which the Return pertains
3. Final invoice-level inward supply information pertaining to the tax period for goods and services separately
4. The information submitted in GSTR-1 by the Counterparty Supplier of the taxpayer will be auto populated in the concerned tables of GSTR-2. The same may be modified i.e. added or deleted by the Taxpayer while filing the GSTR-2. The recipient would be permitted to add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services.

5. There will be separate tables for submitting details relating to import of Goods/Capital Goods from outside India and for the services received from outside India.
6. The details of inward supplies would be auto-populated in the ITC ledger of the taxpayer on submission of his return. The taxpayer will select the invoice details regarding the in-eligibility and eligibility of ITC in relation to these inward supplies and the quantum available in a particular tax period.
7. There will be a separate table for submitting details in relation to ITC received on an invoice on which partial credit has been availed earlier.
8. In respect of capital goods, there will be a field to capture appropriate information regarding availment of ITC over a period **(to be prescribed in GST Law in terms of duration and number of installments)** from the date of accountal of capital goods in the taxpayer's books of accounts. **[GST Law may provide that Input credit pertaining to Capital Goods will be allowed to be availed over a period of 2 years in two equal installments]**
9. In respect of inputs, there can be two situations. If inputs are received in one lot, the ITC will be given in the return period in which the purchase is recorded in the books of accounts. In case inputs covered under one invoice are received in more than one instance/lot, the ITC will be given in the return period in which the last purchase is recorded in the books of accounts. **(GST Law to contain appropriate provision in this regard)**. A note in this regard has been incorporated in the Return form for the guidance of the taxpayer.

10. There will be a separate table for submitting the details of revisions in relation to inward supply invoices pertaining to previous tax periods (including post purchase discounts received). This will include the details of Credit/Debit Note issued by the suppliers and the differential value impact and concomitant tax payable or refund/tax credit sought.
11. There will be a separate table for effecting modifications/correcting errors in the returns submitted earlier. The time period for correcting these errors will be provided in the GST Law.
12. There will be a separate table for submitting details in relation to NIL rated, Exempted and Non GST inward Supplies ( Both Inter-State and Intra-State) including those received from compounding taxpayers and unregistered dealers.
13. There will be a separate table for the ISD credit received by the taxpayer.
14. There would be a separate table for TDS Credit received by the taxpayer.

3.2.2 Auto Population in this return from GSTR-1 will be done on or after 11<sup>th</sup> of the succeeding month. Addition or Deletion of the invoice by the taxpayer will be permitted between 12<sup>th</sup> and 15<sup>th</sup> of the succeeding month. Adjustments would be permitted on 16<sup>th</sup> and 17<sup>th</sup> of the succeeding month.

3.2.3 The return (GSTR-2) would be filed by 17<sup>th</sup> of the succeeding month. Late filing would be permitted on payment of late fees only.

### **3.3. Components of valid GST Return (GSTR-3).**

3.3.1 The GST Monthly Return form would capture the following information.

1. Basic details of the Taxpayer i.e. Name and Address along with GSTIN
2. Period to which the Return pertains
3. Turnover Details including Gross Turnover, Export Turnover, Exempted Domestic Turnover, Nil Rated Domestic Turnover, Non GST Turnover and Net Taxable Turnover
4. Final aggregate level outward and inward supply information. These details will be auto populated from GSTR-1 and GSTR-2.
5. There will be separate tables for calculating tax amounts on outward and inward supplies based on the information contained in various tables in the GSTR-3 return.
6. There will be a separate table for capturing the TDS credit received and which has been credited to his cash ledger (the deductee).
7. Tax liability under CGST, SGST, IGST and Additional Tax.
8. Details regarding revision of invoices relating to outward and inward supplies (as per details in para 3.1.1 and 3.2.2 above)
9. Details of other liabilities (i.e. Interest, Penalty, Fee, others etc.).
10. Information about ITC ledger, Cash ledger and Liability ledger (these are running electronic ledgers maintained on the dashboard of taxpayer by GSTN). These would be updated in real time on an activity in connection with these ledgers by the taxpayer. Both the ITC ledger and the cash ledger will be utilized by the taxpayer for discharging the tax liabilities of the returns and

others. Details in these ledgers will get auto populated from previous tax period return (irrespective of mode of filing return i.e. online / offline utility)

11.Details of ITC utilized against tax liability of CGST, SGST and IGST on supplies of goods and services.

12.Net tax payable under CGST, SGST, IGST and Additional Tax.

13.Details of the payment of tax under various tax heads of CGST, SGST, IGST and Additional Tax separately would be populated from the debit entry in Credit/Cash ledger. **GST Law may have provision for maintaining four head wise account for CGST, SGST, IGST and Additional tax and at associated minor heads for interest, penalty, fee and others.** Excess payment, if any, will be carried forward to the next return period. The taxpayer will have the option of claiming refund of excess payment through the return for which appropriate field will be provided in the return form. The return form would display all bank account numbers mentioned in the registration, out of which one will be selected by the taxpayer to which the refund will be credited.

14.Details of other payments – Interest/Penalties/Fee/Others, etc. This will be auto populated from the Debit entry in Cash ledger irrespective of mode of filing i.e. online / offline utility.

15.Details of ITC balance (CGST, SGST and IGST) **at the end of the tax period will be auto-populated in the ITC ledger irrespective of mode of filing return. In case of net exporter or taxpayers dealing with inverted duty structure or similar other cases, where input tax credit is greater than output tax due on supply, the taxpayer would be eligible for refund. The return would have a**

field to enable the tax payer to claim the refund or to carry forward the ITC balance (CGST, SGST and IGST). The return form should display all bank account numbers mentioned in the registration, out of which one will be selected by the taxpayer to which the refund will be credited. **To begin with GST law may provide that the refund will be processed quarterly.**

16.Details of cash balance (CGST, SGST, IGST and Additional tax) in personal ledger at the end of the tax period (this will be auto populated irrespective of mode of filing return).

17.Information regarding quantity of goods (as per Unique Quantity Code) supplied will not be contained in the monthly return. However, the same would be submitted by the taxpayer in the annual return. **(GST Law may contain appropriate provision in this regard)**. The format of the annual return would have a suitable field for this purpose.

3.3.2 The return (GSTR-3) would be entirely auto- populated through GSTR-1 (of counterparty suppliers), own GSTR-2, ISD return (GSTR-6) (of Input Service Distributor), TDS return (GSTR-7) (of counterparty deductor), own ITC Ledger, own cash ledger, own Tax Liability ledger. However, the taxpayer may fill the missing details to begin with.

3.3.3 The return would be permitted to be filed both on online and offline mode. In case of offline mode, payment by debit to cash / ITC ledger can be done at an earlier date also and such debit entry number would be verified at the time of uploading of the return. In online mode, both debiting and filing can be done simultaneously.

3.3.4 The return would be filed by 20<sup>th</sup> of the succeeding month. Late filing would be permitted on payment of late fees only.

### **3.4 Quarterly Return for compounding Taxpayers (GSTR-4):**

3.4.1 After crossing the threshold exemption limit, the taxpayers may opt for compounding scheme wherein they would be required to pay taxes at fixed rate without any ITC facilities. Such taxpayers would be required to file a simplified quarterly return (GSTR-4) as per the format prescribed. In this return the taxpayer is only required to indicate the total value of supply made during the period of return and the tax paid at the compounding rate along with the details of payment of tax in the return. The compounding taxpayer will also need to declare invoice-level purchase information (auto-drafted from supply invoice information uploaded by counter-party taxpayers) for the purchases from normal taxpayers. The Compounding taxpayer will also be required to submit details of the goods and services imported from outside India. The Compounding taxpayers would be allowed to export supplies outside India. **GST Law may provide for suitable provisions with respect to the eligibility of such taxpayers to purchase only tax paid supplies and that they can make purchases from unregistered suppliers on payment of GST on reverse charge basis.**

### **3.5 Non-Resident Foreign Taxpayers (GSTR-5):**

3.5.1 Non-Resident foreign taxpayers would be required to file GSTR-5 for the period for which they have obtained registration within a period of seven days after the date of expiry of registration. In case registration period is for more than one month, monthly return(s) would be filed and thereafter return for remaining period would be filed within a period of seven days as stated earlier.

### **3.6 Components of a valid ISD Return (GSTR-6):**

3.6.1 This return form would capture the following information:

1. Basic details of the Taxpayer i.e. Name along with GSTIN
2. Period to which the Return pertains
3. Final invoice-level inward supply information pertaining to the tax period separately for goods and services on which the ITC is being claimed. This will be auto populated on the basis of GSTR-1 filed by the Counterparty Supplier of the taxpayer. The same may be modified i.e. added or deleted by the Taxpayer while filing the ISD return. The recipient would be permitted to add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the services.
4. Details of the Invoices along with the GSTIN of the receiver of the credit i.e. to whom the ISD is distributing credit.
5. There will be separate ISD Ledger in the return that will detail the Opening Balance of ITC (to be auto- populated on the basis of previous return), credit for ITC services received, debit for ITC reversal and ITC distributed and Closing Balance.

3.6.2 This return would be filed by 15<sup>th</sup> of the succeeding month. Late filing would be permitted on payment of late fees only.

### **3.7 Components of a valid TDS Return (GSTR-7):**

3.7.1 This return would capture the following information:

1. Basic details of the Taxpayer i.e. Name along with GSTIN

2. Period to which the Return pertains
3. Details of GSTIN of the Supplier along with the invoices against which the Tax has been deducted. This will also contain the details of tax deducted against each major head i.e. CGST, SGST and IGST.
4. Details of other payments - Interest/Penalties/Fee/Others, etc. (This will be auto populated from the Debit entry in Cash ledger)

3.7.2 This return would be filed by 10<sup>th</sup> of the succeeding month. Late filing would be permitted on payment of late fees only.

### **3.8 Steps for Return Filing.**

**Step 1.** The taxpayer will upload the final GSTR-1 return form either directly through data entry at the GST Common Portal or by uploading the file containing the said GSTR-1 return form through Apps by 10<sup>th</sup> day of month succeeding the month during which supplies has been made. The increase / decrease (in supply invoices) would be allowed, only on the basis of the details uploaded by the counter-party purchaser in GSTR-2, upto 17<sup>th</sup> day of the month. (i.e. within a period of 7 days). In other words, the supplier would not be allowed to include any missing invoices on his own after 10<sup>th</sup> day of the month.

*GSTN will facilitate periodic (may be daily, weekly etc.) upload of such information to minimize last minute load on the system. GSTN will facilitate offline preparation of GSTR-1.*

**Step2:** GST Common Portal (GSTN) will auto-draft the provisional GSTR-2 of taxpayer based on the supply invoice details reported by the counter-party taxpayer (supplier) on a near real-time basis.

**Step3:** Purchasing taxpayer will accept / reject/ modify such auto-drafted provisional GSTR-2. (A taxpayer will have the option to download his provisional purchase statement from the Portal or through Apps using Application Programming Interface (APIs) and update / modify it off-line).

**Step4:** Purchasing taxpayer will also be able to add additional purchase invoice details in his GSTR-2 which have not been uploaded by counter-party taxpayer (supplier) as described in *Step 1 and 2* above, provided he is in possession of valid invoice issued by counter-party taxpayer and he has actually received such supplies.

**Step5:** Taxpayers will have the option to do reconciliation of inward supplies with counter-party taxpayers (suppliers) during the next 7 days by following up with their counter-party taxpayers for any missing supply invoices in the GSTR-1 of the counter-party taxpayers, and prompt them to accept the same as uploaded by the purchasing taxpayer. All the invoices would be auto-populated in the ITC ledger of taxpayer. The taxpayer would, however, indicate the eligibility / partial eligibility for ITC in those cases where either he is not entitled or he is entitled for partial ITC.

**Step 6:** Taxpayers will finalize their GSTR-1 and GSTR-2 by using online facility at Common Portal or using GSTN compliant off-line facility in their accounting applications, determine the liability on their supplies, determine the amount of eligible ITC on their purchases and then generate the net tax liability from the system for each type of tax. Cash details as per personal ledger/ carried forward from previous tax period, ITC carried forward from previous tax period, ITC reversal and associated

Interest/Penalty, taxes paid during the current tax period etc. would get auto-populated in the GSTR-3.

**Step 7:** Taxpayers will pay the amount as shown in the draft GSTR-3 return generated automatically at the Portal post finalization of activities mentioned in Step 6 above.

**Step8:** Taxpayer will debit the ITC ledger and cash ledger and mention the debit entry No. in the GSTR-3 return and would submit the same.

### **3.9 Acknowledgement.**

3.9.1 On submission of return, an Acknowledgement Number will be generated. In case of submission of a return which has been prepared by using offline tools, acknowledgement of submission will take some time as GSTN System will need to first verify details like the carry forward cash as per personal ledger, ITC, tax payment details etc. In such cases, initially a Transaction ID confirming receipt of data will be conveyed to the taxpayer, (as also envisaged in case of filing of short paid / non –paid return). Final acknowledgement of receipt of return will be generated after validation of data is completed, which will also lock-in the Transaction ID.

3.9.2 The acknowledgement of e-return would contain the following details:

- (i) Return acknowledgement number (unique number generated by the GSTN), Date and Time
- (ii) Transaction ID No., Date and Time
- (iii) GSTIN of taxpayer
- (iv) Relevant tax period details

- (v) Gross Supplies, Taxable Supplies and Tax paid / refund claimed (CGST, SGST, IGST and Additional tax separately) during the Return period

### 3.10 Contents of Invoice level information.

3.10.1. The following invoice level information would be captured in the return.

1. Invoices pertaining to B2B transactions (Intra-State, Inter-State and supplies to UN organizations/embassies) [both for supply and purchase transactions].

- (i) Goods and Services Tax Identification Number (GSTIN)/Unique ID issued to UN organizations/Embassies
- (ii) Invoice Number, Date and value
- (iii) HSN code for each item line (for Goods)/ Accounting code for each item line (for services)
- (iv) Taxable Value
- (v) Tax Rate (CGST & SGST or IGST and/ or Additional Tax)
- (vi) Tax Amounts (CGST & SGST or IGST and / or Additional Tax)
- (vii) Place of Supply (State)
- (viii) For Capital Goods, there will be separate column in the Table of the return for ease of tracking of credit due and availed over the period as prescribed by GST law
- (ix) An Invoice may have two items having different tax rates or different HSN codes in case of B2B supplies. If the invoice contains more than one tax rate/one HSN Code, the taxpayer would have to submit line-wise information separately for each HSN Code / each tax rate

2. Invoices pertaining to B2C transactions (Inter-State B2C supplies for consumer on record)[only supply transactions].

A. In respect of invoices whose taxable value is more than Rs. 2.5 lakhs (to enable transfer of funds to respective states):

- (i) Invoice Number, Date and value
- (ii) HSN Code for goods / Accounting code for services
- (iii) Taxable Value
- (iv) Tax Rate (IGST and Additional Tax)
- (v) Tax Amount (IGST and Additional Tax)
- (vi) Buyer's address (State Code)
- (vii) Departmental ID allotted by State Government to Government entities / PSUs , etc. not dealing in GST supplies or to persons dealing in exempted / Nil rated / non –GST goods or services
- (viii) Place of Supply (**State**) if different than S. No. (vi) above

B. For invoices whose taxable value is upto Rs 2.5 lakhs, only aggregated taxable value of all such invoices will be submitted, state-wise and tax rate-wise.

(GST Law may provide for mandatory mention of address of the buyer in every invoice whose taxable value is more than Rs. 50000/-)

3. Invoices pertaining to B2C transactions (Intra-State B2C supplies) [only supply transactions]:

For intra-state B2C supplies, aggregated taxable value of all such invoices will be submitted tax rate-wise.

4. Invoice pertaining to Export and deemed export supply [only supply transactions]:

- (i) Invoice Number, Date and value

- (ii) 8-digit HSN Code for goods/ Accounting Code of Services for each line item ( as HSN Code / Accounting code is mandatory in case of exports)
- (iii) Taxable Value
- (iv) Tax Rate
- (v) Tax Amounts (IGST, CGST & SGST) (in case exports on payment of GST).
- (vi) Shipping Bill/ Bill of Export Number

**5. Invoices pertaining to exempted including Nil rated supply [both for supply and purchase transaction ]:**

Aggregate value of all exempted (including Nil rated) supplies made by the taxpayer during the return period would be submitted. The aggregate value of exempted (including Nil rated) purchases would also be declared by the taxpayer in the return.

**6. Bills of Entry relating to Import [only purchase transactions]:**

- (i) Bill of Entry Number, Date and value
- (ii) Assessable Value for IGST
- (iii) 8-digit HSN Code for goods
- (iv) IGST rate
- (v) IGST Amount
- (vi) Importer's address (for transfer of IGST) [Will get auto populated in case of registered taxpayer. In case of others, it will have to be provided by them]

These details would be verified from Bill of Entry data available at ICES / ICEGATE.

**7. Credit Note / Debit Note [for Sales-Purchase return, Post-sale discount]:**

**For sale–purchase return, on account of differential value/quantity/tax rates:**

- (i) Debit / Credit Note Number
- (ii) Original Invoice Number and Date
- (iii) Taxable Value, Tax Rate and Tax Amount (CGST & SGST or IGST and Additional Tax) ( that is being modified )

The credit/debit note will be reflected in the monthly return in which such notes have been issued.

GST Law may provide the time period within which sales return can be made and the date (invoice date or date of receipt by the buyer) from which such time period is to be calculated.

#### **8. Post sales discount.**

GST Law may provide what constitutes a sale price especially with respect to post sales discount. The Law may also contain suitable provisions about admissibility or otherwise of post supply discounts. The adjustments for post sales discount will be completed before filing of annual return. The credit/debit note will be reflected in the monthly return in which the said adjustment is made.

#### **9. Advances received against a supply to be made in future.**

GST law may provide for Point of Taxation Rules which will determine the point at which the taxes would be paid by the taxable person. So, accordingly,

if the tax is to be paid on the basis of advance payment received against a future supply of goods and/or services, then the following details would be required to be provided:

- (i) GSTIN/UID/GDI/Name of customer
- (ii) State Code
- (iii) HSN Code for goods / Accounting code for services
- (iv) Amount of advance received
- (v) Tax Rate (CGST and SGST or IGST and Additional Tax)
- (vi) Tax Amount (CGST and SGST or IGST and Additional Tax)

#### 10. TDS

GST law may provide for provision of TDS (Tax Deducted at source) for certain supplies of goods and/or services made to specified categories of purchasers who will be obligated to deduct tax at a certain percentage from the payment due to the suppliers. They will be required to file a TDS return and submit the following details:

- (i) GSTIN/GDI of deductor
- (ii) GSTIN of deductee/supplier
- (iii) Invoice no. with date (iv) TDS Certificate no. with date and value
- (v) Taxable value

(v) Rate of TDS for IGST, CGST and SGST as applicable

(vi) Amount of IGST, CGST and SGST as applicable, deducted as TDS

### 11. *ISD*:

GST law may retain the concept of Input Service Distributor (ISD). Accordingly, ISDs would be required to file a monthly return and submit the following details:

(i) Details of ISD i.e. GSTIN, name and address

(ii) Details of recipient i.e. GSTIN, name and address

(iii) Details of the inward supply invoices on the basis of which Input Tax Credit is claimed.

(iv) Invoice / Document no. with date

(v) Amount of IGST, CGST, SGST Credit, as applicable, being distributed.

**3.10.2 GST Law may provide the suitable provisions for the mandatory fields and data structure which must be contained in a GST invoice.**

## **3.11 Where will the taxpayer file Return?**

**3.11.1** A registered Tax Payer shall file GST Return at GST Common Portal either:

- (i) by himself logging on to the GST Common Portal using his own user ID and password;

- (ii) Through his authorized representative using the user Id and password (allotted to the authorized representative by the tax authorities), as chosen at the time of registration, logging on to the GST Common Portal.

The filing may be done either directly or by using Applications developed by accounting companies / IT companies which will interact with GST System using APIs or through Facilitation Center (FC).

3.11.2 At the time of registration, every taxpayer has to enroll with GST Common Portal (GSTN). A unique User-ID and Password will be generated and intimated to the taxpayer. This User-ID and Password shall be used by him for filing the tax return on the Common Portal as well. However, a taxable person may prepare and submit his returns himself or can use services of a TRP. The process for filing return through TRP is given below:

- (i) A TRP will have to be chosen by the taxpayer out of TRPs registered with respective State tax authorities/CBEC. (taxpayer will have the option to change TRP any time);
- (ii) The TRPs registered with tax authorities will be provided separate user ID and password;
- (iii) Using his own user Id and password, the TRP will prepare the return in prescribed format on the basis of the information furnished to him by the taxable person. (The legal responsibility of the correctness of information contained in the return prepared by the TRP will rest with

the taxable person only and the TRP shall not be liable for any errors or incorrect information.);

- (iv) The TRP will be able to upload all types of return, based on the information provided by the taxpayer who has authorized him to do so at the portal;
- (v) The system will generate an email and SMS having basic data of return and send the same to the taxpayer;
- (vi) The taxpayer can accept the correctness of the return and submit the same by just clicking on the link provided in the e-mail. In case he does not respond to the e-mail, return will be considered as not submitted;
- (vii) In case taxpayer wants to respond to the SMS, he may do so by replying YES and mention the OTP sent alongwith the SMS. In case he does not respond to the SMS, return will be considered as not submitted;
- (viii) This mechanism may be provided in the GST law and the TRPs would have to be approved by the tax administration and allotted a Unique ID and will also be provided appropriate training by them.**

3.11.3 The return can also be submitted by the taxpayer through any Facilitation Center (FC) approved by the Tax authorities and selected by the taxpayer at GST System. The taxpayer shall make available the requisite documents to the facilitation center. Facilitation Centre (FC) shall be responsible for the uploading of all types of return given to it by the taxable person. After uploading the data on the common

portal using the ID and Password of FC, the GSTN system will generate an email/SMS for the taxpayer. The process explained in Para 3.11.2 above will be followed. With e-sign being worked out by Department of Electronics and Information Technology (DEITY), individual signing of return by one-time Digital Signature Certificate (DSC) can also be completed. This will do away with the requirement of print-out of acknowledgement of return proposed earlier based on the current system of ITR filing.

**3.11.4 Registration of TRP/FC will be done by CBEC / respective State tax authorities and the registration data will be shared with GSTN to enable applicants/taxpayers to choose one from the available list of registered TRPs/FCs. The GST Law may also contain suitable provisions about it.**

3.11.5 The common portal will display the electronic form to be used for filing the return. The form can be downloaded, filled and then uploaded using approved e-tools.

3.11.6 The portal will provide a form generation utility which can be downloaded by the taxpayer for preparation of the return offline and for conducting the preliminary arithmetic checks before return is uploaded on the portal using APIs.

3.11.7 Along with the return, taxpayer is not required to submit any other document. The documents as required for scrutiny or audit shall be made available by the taxpayer to the audit party deputed by the CBEC /State tax authorities/CAG.

3.11.8 The Common Portal will maintain and display the ledger of the Tax Payer providing information about the tax deposited, input tax credit availed/taken, input

tax credit utilized, tax liability created, balance ITC carried forward, tax payments made by debiting the ledgers under respective major tax heads, refund granted and balance in respective cash ledger and credit ledger carried forward [Separate ledger will be maintained for ITC and Cash for each Taxpayer]. The information of Interest on delayed payments, Penalty for legal defaults, Tax Demand as per adjudication/appellate orders, etc. would also be provided. The ledger will also give the status of the tax dues or excess payment on any given date. Thus such ledger would have eight pages and cash ledger would have 20 pages.

3.11.9 A return related liability should mean the tax liability for the transactions (including credit/debit notes) of the return period and the additional liability arising out of any ITC reversal or late inclusion of the supply in the return period. Arrears pertaining to audit/reassessment/enforcement outcomes would be handled separately, and not mixed with the return related liabilities and payments. The payments made on this account, however, would be reflected in the return.

### **3.12 Revision of Return**

3.12.1 There would be no revision of returns.

3.12.2 All unreported invoices of previous tax period would be reflected in the return for the month in which they are proposed to be included. The interest, if applicable will be auto populated.

3.12.3 All under-reported invoice and ITC revision will have to be corrected using credit/debit note and such credit / debit note would be reflected in the return for the month in which such adjustment is carried out. The credit/debit note will have

provision to record original invoice, date etc. to enable the system to link the same with the original invoice as also to calculate the interest, if applicable. **Its format will be like the invoice.**

3.12.4 There would be separate tables in the returns for reflecting those adjustments for which credit / debit notes are not required to be issued / issued. The interest, if applicable will be auto populated.

### **3.13 Non-filing, late-filing and short-filing of return**

#### **A. Non-Filers & Late-Filers**

In case of failure by the taxpayer to submit periodic returns, a defaulter list will be generated by the IT system by comparing the return filers with the registrant database. Such defaulter list will be provided to the respective GST Authorities for necessary enforcement and follow up action.

GST Common Portal can auto generate and send the notice to all non-filers (being done by many State VAT authorities) in the form of email and SMS. Jurisdictional tax authorities can get the same printed and dispatch such notices. The details of non-filers shall be made available on the dash board of jurisdictional officers. **GST Law may also provide for imposition of automatic late fees for non-filers and late filers which can also be in-built in the notices.**

#### **B. Short-Filers**

As per the requirement of the IGST model, Return should be allowed to be filed only on payment of due tax as self-assessed and declared in the return. It has,

however, been decided that e-Return should be allowed to be uploaded even in case of short payment for the limited purpose of having the information about self-assessed tax liability even though not paid. The invoice matching and inter-governmental fund settlement would, however, take place only after the full tax has been paid. Return without full payment of tax will be allowed to be uploaded but it will be treated as an invalid return and this return will not be used for matching of invoices and settlement of funds.

Any invalid return (including the one not supported by full payment) will merely be recorded with unique transaction ID, but not accepted in the system, and that aspect will be made known to the taxpayer at the time of communicating the ID itself.

**[GST Law may provide adequate penal provisions for short-filing and non-filing of return]**

## **4 Return for Casual/Non-Resident Taxpayers:**

Casual/Non-Resident Taxpayers should file GSTR-1, GSTR-2 and GSTR-3 for the period for which they have obtained registration within a period of seven days after the date of expiry of registration. In case registration period is for more than one month, monthly return(s) would be filed and thereafter return for remaining period would be filed within a period of seven days as stated earlier.

## **5 Annual Return (GSTR-8):**

5.1 All the Normal taxpayers would be required to submit Annual Return. This return to be filed annually is intended to provide 360 degree view about the activities of the taxpayer. This statement would provide a reconciliation of the returns with the audited financial statements of the taxpayer.

5.2 This return is a detailed return and captures the details of all the income and expenditure of the taxpayer and regroups them in accordance with the monthly returns filed by the taxpayer. This return also provides for the reconciliation of the monthly tax payments and will provide the opportunity to make good for any short reporting of activities undertaken supply wise. The said return would also capture the details of pending arrears against the taxpayer and the current status of the orders leading to such arrears. The details of all the refund claims pending with the tax authorities would also be captured. Since this return captures the minutest details of income and expenditure of the taxpayer, the gross profit/loss arrived on the basis of the details submitted in this statement should tally with the gross profit/loss indicated in the Profit and Loss Account of the dealer. Accordingly, this return is to be submitted along with the audited copies of the Annual Accounts of the dealer and would be filed by 31<sup>st</sup> December following the end of the financial year for which it is filed.

5.3 A separate reconciliation statement, duly certified by a Chartered Accountant, will have to be filed by those taxpayers who are required to get

their accounts audited under section 44AB of Income Tax Act 1961. Currently this limit is Rs 1 Crore.

5.4 Consolidated statement of purchases and supplies based on monthly returns filed by the taxpayer can be made available to taxpayers by GSTN common portal as a facilitation measure for enabling him to prepare annual return.

5.5 The format of Reconciliation statement would be finalized after finalization of GST Model law.

## **6 Processing of Return.**

After the GST Return has been uploaded onto the GST Common Portal, the Portal will undertake the following activities:

- (i) Acknowledge the receipt of the return filed by the taxpayer after conducting required validations.
- (ii) Acknowledgement number would be issued as per procedure detailed in Para 3. 9 above.
- (iii) Once a return is acknowledged, forward that GST Return to tax authorities of Central and appropriate State Govt. through the established IT interface.
- (iv) The ITC claim will be confirmed to purchasing taxpayer in case of matched invoices after 20<sup>th</sup> of the month succeeding the month of the tax period

month provided counterparty supplying taxpayer has submitted the valid return (and paid self-assessed tax as per return).

- (v) Communicate to the taxpayers through SMS/e-Mail, about the macro-results of the matching. The details will be in the taxpayers' dashboard/ledger which can be viewed after log-in at the Portal.
- (vi) Auto-populate the ITC reversals due to mismatching of invoices in the taxpayer's account in the return for the 2<sup>nd</sup> month after filing of return for a particular month.
- (vii) Aggregation of cross-credit utilization of IGST and SGST for each State and generation of settlement instructions based on IGST model and as finalized by the Payments Committee. This has to be with dealer-wise details as the concerned tax administration's follow on activities will be dependent on that detailing.

**(Satish Chandra)**  
**Member Secretary**  
**Empowered Committee**  
**of State Finance Ministers**

**(Rashmi Verma)**  
**Special Secretary**  
**Department of Revenue**  
**Government of India**

LIST OF PARTICIPANTS OF THE MEETING HELD ON 9<sup>TH</sup> OCTOBER, 2015

Government of India

1. Smt. Rashmi Verma, Special Secretary (Revenue), Government of India
2. Shri Udai Singh Kumawat, Joint Secretary (Revenue), Government of India
3. Shri Manish Saxena, Additional Director, Directorate General of Systems, Government of India
4. Shri Shashank Priya, ADG, DG (GST), CBEC, Government of India
5. Shri Upender Gupta, Commissioner, GST, CBEC, Government of India
6. Shri G.D. Lohani, Commissioner, CBEC, Government of India
7. Shri Rajeev Yadav, Director (Service Tax), CBEC, Government of India
8. Shri Ravneet Singh Khurana, Deputy Commissioner, CBEC, Government of India
9. Shri Vishal Pratap Singh, Deputy Commissioner (GST), CBEC, Government of India
10. Smt. Aarti Saxena, Deputy Secretary (State Taxes), Government of India
11. Shri Tshering Y. Bhutia, Assistant Secretary, Department of Revenue, Government of India

States

1. Shri Gautam Das Gupta, Deputy Commissioner of Taxes, Assam
2. Shri T. Ramesh Babu, Additional Commissioner, Commercial Tax, Andhra Pradesh
3. Shri Ajay Kumar Chourasia, Joint Commissioner, Commercial Tax, Bihar
4. Shri Vijay Kumar, Commissioner (VAT), Trade and Taxes, Delhi
5. Shri Jagmal Singh, Deputy Director, Trade and Taxes, Delhi
6. Shri Dipak M. Bandekar, Commissioner, Commercial Tax, Goa
7. Dr. P.D. Vaghela, Commissioner, Commercial Tax, Gujarat
8. Shri Riddhesh Raval, Assistant Commissioner, Commercial Tax, Gujarat
9. Shri Hanuman Singh, Additional Commissioner, Excise & Taxation, Haryana
10. Shri Prediman Bhat, Additional Commissioner, Commercial Tax, Jammu & Kashmir
11. Shri S.K. Prasad, Deputy Commissioner, Commercial Tax, Jharkhand
12. Shri Ritvik Pandey, Commissioner, Commercial Tax, Karnataka
13. Dr. M.P.Ravi Prasad, Joint Commissioner, Commercial Tax, Karnataka
14. Dr. Rajan Khobragade, Commissioner, Commercial Tax, Kerala
15. Shri Sudip Gupta, Deputy Commissioner, Commercial Tax, Madhya Pradesh
16. Shri Niten Chandra, Commissioner, Commercial Tax, Odisha

17. Shri Dipankar Sahu, Deputy Commissioner(IT&P), Commercial Tax, Odisha
18. Shri K. Sridhar, Deputy Commissioner, Commercial Tax, Puducherry
19. Shri Pawag Garg, Additional Commissioner, Excise & Taxation, Punjab
20. Shri Dinesh Chandra Rakhecha, Assistant Commissioner, Commercial Tax, Rajasthan
21. Shri K. Rajaraman, Principal Secretary/Commissioner, Commercial Taxes, Tamil Nadu
22. Shri D. Soundraraja Pandian, Joint Commissioner (Taxation), Commercial Taxes, Tamil Nadu
23. Shri K. Chandrasekhar Reddy, Additional Commissioner, Commercial Tax, Telangana
24. Shri Rakesh Verma, Joint Commissioner, Commercial Tax, Uttar Pradesh
25. Shri Vivek Kumar, Additional Commissioner, Commercial Tax, Uttar Pradesh
26. Shri N.C. Sharma, Additional Commissioner, Commercial Tax, Uttarakhand
27. Shri Khalid Aizaz Anwar, Joint Commissioner, Commercial Tax, West Bengal

#### **Goods and Services Tax Network (GSTN)**

1. Shri Navin Kumar, Chairman, Goods and Services Tax Network
2. Shri Prakash Kumar, Chief Executive Officer, Goods and Services Tax Network
3. Shri S.B. Singh, SVP (Services), Goods and Services Tax Network
4. Shri K.P. Verma, VP (Services), Goods and Services Tax Network
5. Ms. Kalyaneshwari B. Patil, AVP (Services), Goods and Services Tax Network
6. Shri J. Rasal Dass Soloman, AVP (Services), Goods and Services Tax Network

#### **Empowered Committee of State Finance Ministers**

1. Shri Satish Chandra, Member Secretary, Empowered Committee
2. Shri Bashir Ahmed, Adviser, Empowered Committee
3. Shri V.P. Gupta, Senior Administrative Officer, Empowered Committee

**ANNEXURE-II****GSTR-1****OUTWARD SUPPLIES MADE BY THE TAXPAYER**[To be furnished by the 10<sup>th</sup> of the month]

[Not to be furnished by compounding taxpayer/ISD]

1. **GSTIN:** .....
2. **Name of the taxpayer:** .....  
(S. No. 1 and 2 will be auto-populated on logging)
3. **Gross Turnover of the taxpayer 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/<br>UIN | Invoice |      |       |              |                  | IGST |     | CGST |      | SGST |      | Addl Tax <sup>#</sup> |      | POS (only if<br>different<br>from the<br>location of<br>recipient) | Indicate if<br>supply<br>attracts<br>reverse<br>charge \$ |
|---------------|---------|------|-------|--------------|------------------|------|-----|------|------|------|------|-----------------------|------|--------------------------------------------------------------------|-----------------------------------------------------------|
|               | No.     | Date | Value | HSN/<br>SAC* | Taxable<br>value | Rate | Amt | Rate | Amt  | Rate | Amt  | Rate                  | Amt  |                                                                    |                                                           |
| (1)           | (2)     | (3)  | (4)   | (5)          | (6)              | (7)  | (8) | (9)  | (10) | (11) | (12) | (13)                  | (14) | (15)                                                               | (16)                                                      |
|               |         |      |       |              |                  |      |     |      |      |      |      |                       |      |                                                                    |                                                           |

\* As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state &amp; specified inter-state supplies of goods

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

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table
3. In case of inter-state supplies, only IGST & Additional Tax (if applicable) would be filled
4. In case of intra-state supplies, CGST & SGST would be filled.

**6. Taxable outward supplies to a consumer where place of supply is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh (optional in respect of other supplies)**

(figures in Rs)

| Recipient's<br>State code | Name of the<br>recipient/<br>GDI | Invoice |      |       |              |                  | IGST |     | Addl Tax <sup>#</sup> |      | POS<br>(only if different from<br>the location of<br>recipient) |
|---------------------------|----------------------------------|---------|------|-------|--------------|------------------|------|-----|-----------------------|------|-----------------------------------------------------------------|
|                           |                                  | No.     | Date | Value | HSN/<br>SAC* | Taxable<br>value | Rate | Amt | Rate                  | Amt  |                                                                 |
| (1)                       | (2)                              | (3)     | (4)  | (5)   | (6)          | (7)              | (8)  | (9) | (10)                  | (11) | (12)                                                            |
|                           |                                  |         |      |       |              |                  |      |     |                       |      |                                                                 |

\* As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table

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

(figures in Rs)

| HSN/<br>SAC* | State code<br>(Place of<br>supply) | Aggregate<br>Taxable<br>Value | IGST |     | CGST |     | SGST |     | Addl Tax <sup>#</sup> |      |
|--------------|------------------------------------|-------------------------------|------|-----|------|-----|------|-----|-----------------------|------|
|              |                                    |                               | Rate | Amt | Rate | Amt | Rate | Amt | Rate                  | Amt  |
| (1)          | (2)                                | (3)                           | (4)  | (5) | (6)  | (7) | (8)  | (9) | (10)                  | (11) |
|              |                                    |                               |      |     |      |     |      |     |                       |      |

\* As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table

## 8. Details of Credit/Debit Notes

(figures in Rs)

| Debit Note/credit note |      | Original Invoice |      | Differentia 1 Value (Plus or Minus) | Differential Tax |     |      |     |      |      |           |      |
|------------------------|------|------------------|------|-------------------------------------|------------------|-----|------|-----|------|------|-----------|------|
| No.                    | Date | No.              | Date |                                     | IGST             |     | CGST |     | SGST |      | Addl Tax# |      |
|                        |      |                  |      |                                     | Rate             | Amt | Rate | Amt | Rate | Amt  | Rate      | Amt  |
| (1)                    | (2)  | (3)              | (4)  | (5)                                 | (6)              | (7) | (8)  | (9) | (10) | (11) | (12)      | (13) |

Debit Note

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

Credit Note

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

# Not applicable to services and intra-state & specified inter-state supplies of goods

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

## 9. Amendments to details of Outward Supplies of earlier tax periods (including post supply discounts)

(figures in Rs)

| Original Invoice |      | GSTIN/<br>UIN | Revised Invoice |      |             |                  | IGST |      | CGST |      | SGST |      | Addl Tax# |      | POS (only if different from the location of recipient) |
|------------------|------|---------------|-----------------|------|-------------|------------------|------|------|------|------|------|------|-----------|------|--------------------------------------------------------|
| No.              | Date |               | No.             | Date | HSN/<br>SAC | Taxable<br>Value | Rate | Amt  | Rate | Amt  | Rate | Amt  | Rate      | Amt  |                                                        |
| (1)              | (2)  | (3)           | (4)             | (5)  | (7)         | (8)              | (9)  | (10) | (11) | (12) | (13) | (14) | (15)      | (16) | (17)                                                   |
|                  |      |               |                 |      |             |                  |      |      |      |      |      |      |           |      |                                                        |

# Not applicable to services and intra-state & specified inter-state supplies of goods

## 10. Nil rated, Exempted and Non GST outward supplies\*

(figures in Rs)

|                                          | Nil Rated<br>(Amount) | Exempted<br>(Amount) | Non GST supplies<br>(Amount) |
|------------------------------------------|-----------------------|----------------------|------------------------------|
| (1)                                      | (2)                   | (3)                  | (4)                          |
| 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 (3) may only be furnished.

## 11. Supplies Exported (including deemed exports)

(figures in Rs)

|                        | Invoice |      |       |              |                  | Shipping bill/<br>bill of export |      | IGST |     | CGST |      | SGST |      |
|------------------------|---------|------|-------|--------------|------------------|----------------------------------|------|------|-----|------|------|------|------|
|                        | No.     | Date | Value | HSN/<br>SAC* | Taxable<br>value | No                               | Date | Rate | Amt | Rate | Amt  | Rate | Amt  |
|                        | (1)     | (2)  | (3)   | (4)          | (5)              | (6)                              | (7)  | (8)  | (9) | (10) | (11) | (12) | (13) |
| Without payment of GST |         |      |       |              |                  |                                  |      |      |     |      |      |      |      |
| With payment of GST    |         |      |       |              |                  |                                  |      |      |     |      |      |      |      |

\* As per Para 3.1 (4) (iii) of the return report

## 12. Tax liability of amount received in advance against a supply to be made in future

(figures in Rs)

| GSTIN/UI<br>D/GDI/<br>Name of<br>customer | State<br>Code | HSN/SAC*<br>of supply<br>to be<br>made | Amount of<br>advance<br>received<br>without<br>raising a<br>bill | TAX  |     |      |     |      |      |           |      |
|-------------------------------------------|---------------|----------------------------------------|------------------------------------------------------------------|------|-----|------|-----|------|------|-----------|------|
|                                           |               |                                        |                                                                  | IGST |     | CGST |     | SGST |      | Addl Tax# |      |
|                                           |               |                                        |                                                                  | Rate | Tax | Rate | Tax | Rate | Tax  | Rate      | Tax  |
| (1)                                       | (2)           | (3)                                    | (4)                                                              | (5)  | (6) | (7)  | (8) | (9)  | (10) | (11)      | (12) |
|                                           |               |                                        |                                                                  |      |     |      |     |      |      |           |      |

\* As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

Note: A transaction id would be generated by system for each transaction on which tax is paid in advance

## 13. Tax already paid (on advance receipt) on invoices issued in the current period

(figures in Rs)

| Invoice<br>No. | Transaction id<br>(A number assigned<br>by the system when<br>tax was paid) | TAX Paid on receipt of advance |     |      |     |      |     |           |      |
|----------------|-----------------------------------------------------------------------------|--------------------------------|-----|------|-----|------|-----|-----------|------|
|                |                                                                             | IGST                           |     | CGST |     | SGST |     | Addl Tax# |      |
|                |                                                                             | Rate                           | Tax | Rate | Tax | Rate | Tax | Rate      | Tax  |
| (1)            | (2)                                                                         | (4)                            | (5) | (6)  | (7) | (8)  | (9) | (10)      | (11) |
|                |                                                                             |                                |     |      |     |      |     |           |      |

# Not applicable to services and intra-state & specified inter-state supplies of goods

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

Usual Declaration

(Signatures of Authorized Person)

## INSTRUCTIONS for furnishing the information

### 1. Terms used:

GSTIN: Goods and Services Taxpayer Identification Number

UID: Unique Identity Number for embassies

HSN: Harmonized System of Nomenclature for goods

SAC: Service Accounting Code

GDI: Government department unique ID where department does not have GSTIN

POS: Place of supply of goods or services – State Code to be mentioned

**GSTR-2**[To be furnished by the 15<sup>th</sup> of the month]

[Not to be furnished by compounding taxpayer /ISD]

Note:

1. Auto-population would be done, on the basis of GSTR1 of counter-party supplier, on or after 11<sup>th</sup> of succeeding month.
2. Addition of invoices / debit note / credit note, not submitted by counter-party supplier, would be permitted between 12<sup>th</sup> to 15<sup>th</sup> of succeeding month.
3. Adjustments would be permitted on 16<sup>th</sup> and 17<sup>th</sup> of succeeding month.
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 taxpayer shall be furnished.

**INWARD SUPPLIES/PURCHASES RECEIVED**

1. GSTIN.....

2. Name of taxpayer.....

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

3. Period :            Month.....            Year .....

4. From Registered taxpayers

| GSTIN<br>of supplier                                 | Invoice                                         |      |       |              |                  | IGST |     | CGST |      | SGST |      | Addl. Tax# |      | Eligibility of<br>ITC<br>(select from<br>drop down) | Total Tax<br>available<br>as ITC | ITC<br>available<br>this<br>month |
|------------------------------------------------------|-------------------------------------------------|------|-------|--------------|------------------|------|-----|------|------|------|------|------------|------|-----------------------------------------------------|----------------------------------|-----------------------------------|
|                                                      | No.                                             | Date | Value | HSN/<br>SAC* | Taxable<br>value | Rate | Amt | Rate | Amt  | Rate | Amt  | Rate       | Amt  |                                                     |                                  |                                   |
| (1)                                                  | (2)                                             | (3)  | (4)   | (5)          | (6)              | (7)  | (8) | (9)  | (10) | (11) | (12) | (13)       | (14) | (15)                                                | (16)                             | (17)                              |
| <b>Other than supplies attracting reverse charge</b> |                                                 |      |       |              |                  |      |     |      |      |      |      |            |      |                                                     |                                  |                                   |
| Auto<br>populated                                    | Shall be auto populated from counterparty GSTR1 |      |       |              |                  |      |     |      |      |      |      |            |      | Input                                               |                                  |                                   |
|                                                      |                                                 |      |       |              |                  |      |     |      |      |      |      |            |      | Capital<br>goods                                    |                                  |                                   |
|                                                      |                                                 |      |       |              |                  |      |     |      |      |      |      |            |      | None                                                |                                  |                                   |
| Not auto<br>populated<br>(Claimed)                   |                                                 |      |       |              |                  |      |     |      |      |      |      |            |      | Same as<br>above                                    |                                  |                                   |
| <b>Supplies attracting reverse charge</b>            |                                                 |      |       |              |                  |      |     |      |      |      |      |            |      |                                                     |                                  |                                   |
| Auto<br>populated                                    |                                                 |      |       |              |                  |      |     |      |      |      |      |            |      | Same as<br>above                                    |                                  |                                   |
| Others                                               |                                                 |      |       |              |                  |      |     |      |      |      |      |            |      |                                                     |                                  |                                   |

\* As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

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.

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

(figures in Rs)

| Bill of entry |      |       |          |               | IGST |     | Eligibility for ITC<br>(select from drop down) | Total IGST available as ITC | ITC available this month |
|---------------|------|-------|----------|---------------|------|-----|------------------------------------------------|-----------------------------|--------------------------|
| No.           | Date | Value | HSN/SAC* | Taxable value | Rate | Amt |                                                |                             |                          |
| (1)           | (2)  | (3)   | (4)      | (5)           | (6)  | (7) | (8)                                            | (9)                         | (10)                     |
|               |      |       |          |               |      |     | Input                                          |                             |                          |
|               |      |       |          |               |      |     | Capital Goods                                  |                             |                          |
|               |      |       |          |               |      |     | None                                           |                             |                          |

\* As per Para 3.1 (4) (iii) of the return report

## 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 | ITC admissible this month |
| (1)     | (2)  | (3)   | (4) | (5)           | (6)  | (7) | (8)                  | (9)                       |
|         |      |       |     |               |      |     |                      |                           |

## 7. Details of Credit/Debit Notes

(figures in Rs)

| Debit Note/<br>credit note |      | Original Invoice |      | Differenti<br>al Value<br>(Plus or<br>Minus) | Differential Tax |     |      |     |      |      |           |      | Eligibili<br>ty for<br>ITC<br>(select<br>from<br>drop<br>down<br>as in<br>Table 5<br>above) | Total<br>IGST<br>availab<br>le as<br>ITC | ITC<br>availab<br>le this<br>month |
|----------------------------|------|------------------|------|----------------------------------------------|------------------|-----|------|-----|------|------|-----------|------|---------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------|
| No.                        | Date | No.              | Date |                                              | IGST             |     | CGST |     | SGST |      | Addl Tax# |      |                                                                                             |                                          |                                    |
|                            |      |                  |      |                                              | Rate             | Amt | Rate | Amt | Rate | Amt  | Rate      | Amt  |                                                                                             |                                          |                                    |
| (1)                        | (2)  | (3)              | (4)  | (5)                                          | (6)              | (7) | (8)  | (9) | (10) | (11) | (12)      | (13) | (14)                                                                                        | (15)                                     | (16)                               |

Debit Note Received

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

Credit Note Received

# Not applicable to services and intra-state & specified inter-state supplies of goods

(figures in Rs)

# Not applicable to services and intra-state & specified inter-state supplies of goods

(figures in Rs)

10. ISD credit received

(figures in Rs)

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## 11. TDS Credit received

(figures in Rs)

| GSTIN/ GDI/of<br>TDS deductor | TDS<br>Certificate                                   |      | TDS  |     |      |     |      |     |
|-------------------------------|------------------------------------------------------|------|------|-----|------|-----|------|-----|
|                               |                                                      |      | IGST |     | CGST |     | SGST |     |
|                               | No                                                   | Date | Rate | Tax | Rate | Tax | Rate | Tax |
| (1)                           | (2)                                                  | (3)  | (4)  | (5) | (6)  | (7) | (8)  | (3) |
|                               | Shall be auto populated from counterparty TDS return |      |      |     |      |     |      |     |

## 12. ITC Received on an invoice on which partial credit availed earlier

(figures in Rs)

| Original invoice/<br>doc. |                                                                            | ITC availed |            |         |            |         |            |
|---------------------------|----------------------------------------------------------------------------|-------------|------------|---------|------------|---------|------------|
|                           |                                                                            | IGST        |            | CGST    |            | SGST    |            |
| No                        | Date                                                                       | Earlier     | This month | Earlier | This month | Earlier | This month |
| (2)                       | (3)                                                                        | (4)         | (5)        | (6)     | (7)        | (8)     | (3)        |
|                           | ITC taken earlier shall be auto populated upon choosing the invoice number |             |            |         |            |         |            |

Usual declaration

Signature of Authorized Person

## GSTR-3

## GST RETURN

[To be furnished by the 20<sup>th</sup> of the month]

[Other than compounding taxpayer / ISD]

## TAXPAYER DETAILS

1. GSTIN .....
2. Name of Taxpayer.....

- ### 3. Address

[illegible]

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

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

## 5. TURNOVER DETAILS

(figures in Rs)

|    |                             |  |
|----|-----------------------------|--|
| A. | Gross Turnover              |  |
| B. | Export Turnover             |  |
| C. | Exempted Domestic Turnover  |  |
| D. | Nil rated Domestic Turnover |  |
| E. | Non GST Turnover            |  |
| F. | Net Taxable Turnover        |  |

## 6.Outward Supplies

### 6.1 Inter-state supplies to Registered taxpayers

(Auto populated from GSTR-1)

(figures in Rs)

| State Code      | Rate of Tax<br>(Rate wise-Including Nil,<br>exempt and Non GST) | Value | IGST | Additional Tax |
|-----------------|-----------------------------------------------------------------|-------|------|----------------|
| (1)             | (2)                                                             | (3)   | (4)  | (5)            |
| <b>Goods</b>    |                                                                 |       |      |                |
|                 |                                                                 |       |      |                |
| <b>Services</b> |                                                                 |       |      |                |
|                 |                                                                 |       |      |                |

Note: To be auto-populated from Table 5 plus Table 8 plus Table 10 of GSTR-1

## 6.2 Intra-State Supplies to Registered taxpayers

(Auto populated from GSTR-1)

(figures in Rs)

| <b>Rate of Tax</b><br>(Rate wise-Including Nil, exempt and Non GST) | <b>Value</b> | <b>CGST</b> | <b>SGST</b> |
|---------------------------------------------------------------------|--------------|-------------|-------------|
| (1)                                                                 | (2)          | (3)         | (4)         |
| <b>Goods</b>                                                        |              |             |             |
|                                                                     |              |             |             |
| <b>Services</b>                                                     |              |             |             |
|                                                                     |              |             |             |

Note: To be auto-populated from Table 5 plus Table 8 plus Table 10 of GSTR-1

### 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)

| <b>State Code</b> | <b>Rate of Tax</b><br>(Rate wise-Including Nil, exempt and Non GST) | <b>Value</b> | <b>IGST</b> | <b>Additional Tax</b> |
|-------------------|---------------------------------------------------------------------|--------------|-------------|-----------------------|
| (1)               | (2)                                                                 | (3)          | (4)         | (5)                   |
| <b>Goods</b>      |                                                                     |              |             |                       |
|                   |                                                                     |              |             |                       |
| <b>Services</b>   |                                                                     |              |             |                       |
|                   |                                                                     |              |             |                       |

Note: To be auto-populated from Table 6 plus Table 7 plus Table 8 plus Table 10 of GSTR-1

### 6.4 Intra-State Supplies to Consumers

(Auto populated from GSTR-1)

(figures in Rs)

| <b>Rate of Tax</b><br>(Rate wise-Including Nil, exempt and Non GST) | <b>Value</b> | <b>CGST</b> | <b>SGST</b> |
|---------------------------------------------------------------------|--------------|-------------|-------------|
| (1)                                                                 | (2)          | (3)         | (4)         |
| <b>Goods</b>                                                        |              |             |             |
|                                                                     |              |             |             |
| <b>Services</b>                                                     |              |             |             |
|                                                                     |              |             |             |

Note: To be auto-populated from Table 7 plus Table 8 plus Table 10 of GSTR-1

### 6.5 Exports (including deemed exports)

(Auto populated from GSTR-1)

(figures in Rs)

| <b>Description</b>     | <b>Taxable Value</b> | <b>IGST</b> | <b>CGST</b> | <b>SGST</b> |
|------------------------|----------------------|-------------|-------------|-------------|
| (1)                    | (2)                  | (3)         | (4)         | (5)         |
| <b>Goods</b>           |                      |             |             |             |
| Without payment of GST |                      |             |             |             |

|                        |  |  |  |  |
|------------------------|--|--|--|--|
| With Payment of GST    |  |  |  |  |
| Services               |  |  |  |  |
| Without payment of GST |  |  |  |  |
| With Payment of GST    |  |  |  |  |

Note: To be auto-populated from Table 11 of GSTR-1

## 6.6 Revision of supply invoices pertaining to previous tax period (including post sales discounts or any clerical/other errors)

[Auto populated from GSTR1]

(figures in Rs)

| Invoice No | Invoice Date | Differential Value (Plus or Minus) | IGST | CGST | SGST | Additional Tax |
|------------|--------------|------------------------------------|------|------|------|----------------|
| (1)        | (2)          | (3)                                | (4)  | (5)  | (6)  | (7)            |
| Goods      |              |                                    |      |      |      |                |
|            |              |                                    |      |      |      |                |
| Services   |              |                                    |      |      |      |                |
|            |              |                                    |      |      |      |                |

Note: To be auto-populated from Table 9 of GSTR-1

## 6.7 Total tax liability on outward supplies

(Auto Populated from the Tables above)

(figures in Rs)

| Value    | IGST | CGST | SGST | Additional Tax |
|----------|------|------|------|----------------|
| (1)      | (2)  | (3)  | (4)  | (5)            |
| Goods    |      |      |      |                |
|          |      |      |      |                |
| Services |      |      |      |                |
|          |      |      |      |                |

Note: To be auto-populated from Tables 6.1 to 6.6 above of this Return

## 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 | Addl Tax |
|------------|-----------------------------------------------------------|-------|------|--------------------------------------------|----------|
| (1)        | (2)                                                       | (3)   | (4)  | (5)                                        | (6)      |

|                      |  |  |  |  |  |
|----------------------|--|--|--|--|--|
| <b>Goods_Inputs</b>  |  |  |  |  |  |
|                      |  |  |  |  |  |
| <b>Capital goods</b> |  |  |  |  |  |
|                      |  |  |  |  |  |
| <b>Services</b>      |  |  |  |  |  |
|                      |  |  |  |  |  |

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

## 7.2 Intra-State supplies received

(Auto populated from GSTR -2)

(figures in Rs)

| Rate of Tax<br>(Rate wise-Including Nil,<br>exempt, compounding<br>dealer and non-GST) | Value | CGST | SGST | ITC-CGST<br>available in<br>current<br>month | ITC-SGST<br>available in<br>current<br>month |
|----------------------------------------------------------------------------------------|-------|------|------|----------------------------------------------|----------------------------------------------|
| (1)                                                                                    | (2)   | (3)  | (4)  | (5)                                          | (6)                                          |
| <b>Goods_Inputs</b>                                                                    |       |      |      |                                              |                                              |
|                                                                                        |       |      |      |                                              |                                              |
| <b>Capital Goods</b>                                                                   |       |      |      |                                              |                                              |
|                                                                                        |       |      |      |                                              |                                              |
| <b>Services</b>                                                                        |       |      |      |                                              |                                              |
|                                                                                        |       |      |      |                                              |                                              |

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

## 7.3 Imports

(Auto populated from GSTR -2)

(figures in Rs)

|                      | Assessable Value | IGST | ITC- IGST available in<br>current month |
|----------------------|------------------|------|-----------------------------------------|
| (1)                  | (2)              | (3)  | (4)                                     |
| <b>Goods_ inputs</b> |                  |      |                                         |
| <b>Capital goods</b> |                  |      |                                         |
| <b>Services</b>      |                  |      |                                         |

Note: To be auto-populated from Table 5 plus Table 6 of GSTR-2

## 7.4 Revision of purchase invoices pertaining to previous tax period (including post sales discounts received or any clerical / other errors)

( Auto populated from GSTR-2)

(figures in Rs)

| Differential Value (+/-) | CGST | SGST | IGST | Additional Tax |
|--------------------------|------|------|------|----------------|
| (1)                      | (2)  | (3)  | (4)  | (5)            |
| <b>Goods_Inputs</b>      |      |      |      |                |

|                      |  |  |  |  |
|----------------------|--|--|--|--|
|                      |  |  |  |  |
| <b>Capital goods</b> |  |  |  |  |
|                      |  |  |  |  |
| <b>Services</b>      |  |  |  |  |
|                      |  |  |  |  |

Note: To be auto-populated from Table 8 of GSTR-2

#### 7.5 Total Tax liability on inward supplies on reverse charge

(figures in Rs)

| Value           | CGST | SGST | IGST | Additional Tax |
|-----------------|------|------|------|----------------|
| (1)             | (2)  | (3)  | (4)  | (5)            |
| <b>Goods</b>    |      |      |      |                |
|                 |      |      |      |                |
| <b>Services</b> |      |      |      |                |
|                 |      |      |      |                |

Note: To be auto-populated from Table 6 of GSTR-2

#### 8 Total Tax liability for the month (Table 6.7 plus Table 7.5 of this Return)

(figures in Rs)

| Value           | CGST | SGST | IGST | Additional Tax |
|-----------------|------|------|------|----------------|
| (1)             | (2)  | (3)  | (4)  | (5)            |
| <b>Goods</b>    |      |      |      |                |
|                 |      |      |      |                |
| <b>Services</b> |      |      |      |                |
|                 |      |      |      |                |

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

(figures in Rs)

| GSTIN/ GDI/of<br>TDS deductor | TDS Certificate |      | IGST |     | CGST |     | SGST |     |
|-------------------------------|-----------------|------|------|-----|------|-----|------|-----|
|                               | No              | Date | Rate | Tax | Rate | Tax | Rate | Tax |
| (1)                           | (3)             |      | (4)  | (5) | (6)  | (7) | (8)  | (9) |
|                               |                 |      |      |     |      |     |      |     |

Note: To be auto-populated from Table 11 of GSTR-2

#### 10. ITC received during the month (auto populated from ITC Ledger)

(figures in Rs)

| IGST |     | CGST |     | SGST |     |
|------|-----|------|-----|------|-----|
| Rate | Tax | Rate | Tax | Rate | Tax |
| (2)  | (3) | (4)  | (5) | (6)  | (7) |
|      |     |      |     |      |     |

#### 11. Tax, fine and penalty paid (auto-populated from cash and ITC ledger)

(figures in Rs)

| S. No. | Description                                     | IGST | CGST | SGST | Addl Tax |
|--------|-------------------------------------------------|------|------|------|----------|
| (1)    | (2)                                             | (3)  | (4)  | (5)  | (6)      |
| 1.     | ITC Reversal paid<br>(On account of adjustment) |      |      |      |          |
| 2.     | ITC Reversal paid<br>( On account of mismatch)  |      |      |      |          |
| 3.     | Interest                                        |      |      |      |          |
| 4.     | Tax for previous Tax periods                    |      |      |      |          |
| 5.     | Tax for Current Tax period                      |      |      |      |          |
| 6.     | Late fee                                        |      |      |      |          |
| 7.     | Penalty                                         |      |      |      |          |
|        |                                                 |      |      |      |          |
|        | <b>Debit Nos. in Ledger</b>                     |      |      |      |          |
| 1.     | In Cash Ledger                                  |      |      |      |          |
| 2.     | In ITC ledger                                   |      |      |      |          |

#### 12. Refunds claim of excess ITC in specified cases and excess tax paid earlier

| (1)                                                   | CGST | SGST | IGST |
|-------------------------------------------------------|------|------|------|
| (2)                                                   | (3)  | (4)  |      |
| Refund of ITC accumulation claimed in specified cases |      |      |      |
| Refund of excess amount of tax paid earlier           |      |      |      |
| Refund from cash ledger                               |      |      |      |
| Bank Account Number*                                  |      |      |      |

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

Usual declaration

Signatures of Authorized Person

## TAX Liability Ledger (Auto populated in real time)

(figures in Rs)

|                                         | CGST | SGST | IGST | Addl Tax | Total |
|-----------------------------------------|------|------|------|----------|-------|
| (1)                                     | (2)  | (3)  | (4)  | (5)      | (6)   |
| <b>Opening Tax Liability</b>            |      |      |      |          |       |
| Tax liability arising out of return     |      |      |      |          |       |
| Tax liability on account of mismatch of |      |      |      |          |       |
| Other tax liability                     |      |      |      |          |       |
| TDS Liability                           |      |      |      |          |       |
| Penalty                                 |      |      |      |          |       |
| Fees                                    |      |      |      |          |       |
| Interest                                |      |      |      |          |       |
| Less : Tax paid (cash plus ITC)         |      |      |      |          |       |
| <b>Closing balance</b>                  |      |      |      |          |       |

The heads for tax, TDS and other liability shall be shown as drop down items for facilitation

# CASH LEDGER (updated on real time)

(figures in Rs)

|                                                                                | CGST | SGST | IGST | Addl Tax | Total |
|--------------------------------------------------------------------------------|------|------|------|----------|-------|
| (1)                                                                            | (2)  | (3)  | (4)  | (5)      | (6)   |
| Opening Balance                                                                |      |      |      |          |       |
| <b>Amount deposited [Auto populated from CIN]</b>                              |      |      |      |          |       |
| CIN .....                                                                      |      |      |      |          |       |
| CIN .....                                                                      |      |      |      |          |       |
| Amount of TDS Credit [Auto populated from TDS Return of counterparty deductor] |      |      |      |          |       |
| <b>Amount utilized for payment of tax</b>                                      |      |      |      |          |       |
| Outstanding liability from earlier period                                      |      |      |      |          |       |
| For this tax period                                                            |      |      |      |          |       |
| Any other liability paid (indicate reference from Tax liability register)      |      |      |      |          |       |
| <b>Amount utilised for payment of interest/penalty and other amount paid</b>   |      |      |      |          |       |
| Interest paid on delay in payment of tax                                       |      |      |      |          |       |
| Fees paid for late filing of return                                            |      |      |      |          |       |
| Others penalties paid                                                          |      |      |      |          |       |
| Other amount paid (selection)                                                  |      |      |      |          |       |
|                                                                                |      |      |      |          |       |
| Refund from cash ledger                                                        |      |      |      |          |       |
| <b>Closing balance</b>                                                         |      |      |      |          |       |

## ITC LEDGER (updated on real time)

(figures in Rs)

|                                                                                      | CGST | SGST | IGST | Total |
|--------------------------------------------------------------------------------------|------|------|------|-------|
| (1)                                                                                  | (2)  | (3)  | (4)  | (5)   |
| <b>Opening Balance</b>                                                               |      |      |      |       |
| <b>ITC availed</b> (including revision in invoices) [first 4 will be auto-populated] |      |      |      |       |
| Inputs                                                                               |      |      |      |       |
| Capital goods                                                                        |      |      |      |       |
| Services-received directly                                                           |      |      |      |       |
| Services credit received from ISD                                                    |      |      |      |       |
|                                                                                      |      |      |      |       |
| Mismatched credit claimed                                                            |      |      |      |       |
| Disputed credit claimed                                                              |      |      |      |       |
| Credit claimed by a taxpayer on becoming regular taxpayer                            |      |      |      |       |
| Any other ITC claimed (Please specify)                                               |      |      |      |       |
| <b>Credit utilized</b>                                                               |      |      |      |       |
| ITC Reversal ( On account of adjustment)                                             |      |      |      |       |
| ITC Reversal ( On account of mismatch)                                               |      |      |      |       |
| ITC Revision for any reason                                                          |      |      |      |       |
| ITC Disallowed                                                                       |      |      |      |       |
| Interest Liability related to Returns of previous Tax period                         |      |      |      |       |
| Tax Liability of earlier Tax periods                                                 |      |      |      |       |
| Tax payment for the month [selection]                                                |      |      |      |       |
| ITC_ refund under process/refund allowed                                             |      |      |      |       |
| Other tax liability paid                                                             |      |      |      |       |
| <b>Closing Balance</b>                                                               |      |      |      |       |

**GSTR-4****Quarterly Return for Compounding Dealer**(To be furnished by 18<sup>th</sup> of the month succeeding the quarter)

1. GSTIN .....

2. Name of the Taxpayer.....

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 traders**

(figures in Rs)

| GSTIN<br>of supplier                                                                              | Invoice |      |       |              |                  | IGST |     | CGST |      | SGST |      | Addl Tax |      |
|---------------------------------------------------------------------------------------------------|---------|------|-------|--------------|------------------|------|-----|------|------|------|------|----------|------|
|                                                                                                   | No      | Date | Value | HSN/<br>SAC* | Taxable<br>Value | Rate | Amt | Rate | Amt  | Rate | Amt  | Rate     | Amt  |
| (1)                                                                                               | (2)     | (3)  | (4)   | (5)          | (6)              | (7)  | (8) | (9)  | (10) | (11) | (12) | (13)     | (14) |
| <b>Other than supplies attracting reverse charge</b>                                              |         |      |       |              |                  |      |     |      |      |      |      |          |      |
| Auto<br>populated                                                                                 |         |      |       |              |                  |      |     |      |      |      |      |          |      |
| Shall be auto populated from counterparty GSTR1                                                   |         |      |       |              |                  |      |     |      |      |      |      |          |      |
| Not auto<br>populated<br>(claimed)                                                                |         |      |       |              |                  |      |     |      |      |      |      |          |      |
| <b>Supplies attracting reverse charge ( including supplies received from unregistered dealer)</b> |         |      |       |              |                  |      |     |      |      |      |      |          |      |
| Auto<br>populated                                                                                 |         |      |       |              |                  |      |     |      |      |      |      |          |      |
| Shall be auto populated from own GSTR1                                                            |         |      |       |              |                  |      |     |      |      |      |      |          |      |
| Others                                                                                            |         |      |       |              |                  |      |     |      |      |      |      |          |      |

\* As per Para 3.1 (4) (iii) of the return report

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

(figures in Rs)

| Bill of entry |      |       |              |                  | IGST |     |
|---------------|------|-------|--------------|------------------|------|-----|
| No.           | Date | Value | HSN/<br>SAC* | Taxable<br>value | Rate | Amt |
| (1)           | (2)  | (3)   | (4)          | (5)              | (6)  | (7) |
|               |      |       |              |                  |      |     |

\*at 8-digit level

## 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) |
|         |      |       |      |                  |      |     |

\* As per Para 3.1 (4) (iii) of the return report

## 8. Outward Supplies made

(figures in Rs)

| S.No. | Nature of supplies   | Amount |
|-------|----------------------|--------|
| (1)   | (2)                  | (3)    |
| 1     | Intra-state supplies |        |
| 2     | Non GST Supplies     |        |
| 3     | Exports              |        |

## 9. Tax Payable

(figures in Rs)

|                                             | IGST# | CGST# | SGST# | Compounding Tax |
|---------------------------------------------|-------|-------|-------|-----------------|
| (1)                                         | (2)   | (3)   | (4)   | (5)             |
| Tax payable as per return                   |       |       |       |                 |
| Interest payable for delayed payment of Tax |       |       |       |                 |
| Fees for late filing of return              |       |       |       |                 |
| Others                                      |       |       |       |                 |
| <b>Total</b>                                |       |       |       |                 |

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

**10. Details of Tax Payment**

(figures in Rs)

| Cash Ledger Debit Entry No. | Date | IGST | CGST | SGST | Compounding Tax |
|-----------------------------|------|------|------|------|-----------------|
| (1)                         | (2)  | (3)  | (4)  | (5)  | (6)             |
|                             |      |      |      |      |                 |

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

**Declaration.**

(Signatures of Authorized Person)

## GSTR-5

## RETURN FOR NON RESIDENT TAXPAYERS (FOREIGNERS)

(To be furnished on monthly basis by 20<sup>th</sup> of the month & within 7 days after expiry of registration)

1. GSTIN .....
2. Name of the Taxpayer.....
3. Address

[illegible]

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

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

5. **Goods imported:**

(figures in Rs.)

[illegible]

\* at 8-digit level

6. Outward supplies made:

(figures in Rs.)

| S. No. | GSTIN, if any | Invoice |      |       |       |               | IGST |      | CGST |      | SGST |      |
|--------|---------------|---------|------|-------|-------|---------------|------|------|------|------|------|------|
|        |               | No.     | Date | Value | HSN • | Taxable value | Rate | Amnt | Rate | Amnt | Rate | Amnt |
| (1)    | (2)           | (3)     | (4)  | (5)   | (6)   | (7)           | (8)  | (9)  | (10) | (11) | (12) | (13) |

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

- \* As per Para 3.1 (4) (iii) of the return report

## 7. ITC availed on inputs and input services

(figures in Rs.)

| S. No. | GSTIN of supplier | Invoice |      |       |          |               | IGST |     | CGST |      | SGST |      |
|--------|-------------------|---------|------|-------|----------|---------------|------|-----|------|------|------|------|
|        |                   | No.     | Date | Value | HSN/SAC* | Taxable value | Rate | Amt | Rate | Amt  | Rate | Amt  |
| (1)    | (2)               | (3)     | (4)  | (5)   | (6)      | (7)           | (8)  | (9) | (10) | (11) | (12) | (13) |
|        |                   |         |      |       |          |               |      |     |      |      |      |      |

- \* As per Para 3.1 (4) (iii) of the return report

## 8. Tax paid

(figures in Rs.)

| Description | Tax payable<br>(Table 6) | ITC utilized | Tax paid in cash (after<br>adjusting ITC) |
|-------------|--------------------------|--------------|-------------------------------------------|
| (1)         | (2)                      | (3)          | (4)                                       |
| IGST        |                          |              |                                           |
| CGST        |                          |              |                                           |
| SGST        |                          |              |                                           |
| Total       |                          |              |                                           |

## 9. Closing stock of Goods

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

- \* As per Para 3.1 (4) (iii) of the return report

## Usual Declaration

Signature

## ANNEXURE-VII

### GSTR-6

#### RETURN FOR INPUT SERVICE DISTRIBUTOR

(To be furnished by 15<sup>th</sup> of the month)

(To be furnished by 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 taxpayers (to be auto-populated from counter party GSTR-1)  
(figures in Rs)

| GSTIN of supplier                             | Invoice |      |       |     |               | IGST |     | CGST |      | SGST |      | Total Tax available as ITC for distribution | ITC available this month for distribution |
|-----------------------------------------------|---------|------|-------|-----|---------------|------|-----|------|------|------|------|---------------------------------------------|-------------------------------------------|
|                                               | No      | Date | Value | SAC | Taxable Value | Rate | Amt | Rate | Amt  | Rate | Amt  |                                             |                                           |
| (1)                                           | (2)     | (3)  | (4)   |     |               | (7)  | (8) | (11) | (12) | (13) | (14) | (16)                                        | (17)                                      |
| Other than supplies attracting reverse charge |         |      |       |     |               |      |     |      |      |      |      |                                             |                                           |
| Auto populated                                |         |      |       |     |               |      |     |      |      |      |      |                                             |                                           |
|                                               |         |      |       |     |               |      |     |      |      |      |      |                                             |                                           |
|                                               |         |      |       |     |               |      |     |      |      |      |      |                                             |                                           |
| Claimed                                       |         |      |       |     |               |      |     |      |      |      |      |                                             |                                           |
| Supplies attracting reverse charge            |         |      |       |     |               |      |     |      |      |      |      |                                             |                                           |
|                                               |         |      |       |     |               |      |     |      |      |      |      |                                             |                                           |

#### 5. Input Service Distribution

(figures in Rs)

| GSTIN of receiver of credit | Invoice/Document No. |      |                        |      |      |
|-----------------------------|----------------------|------|------------------------|------|------|
|                             | No.                  | Date | ISD Credit distributed |      |      |
|                             |                      |      | CGST                   | SGST | IGST |
| (1)                         | (2)                  | (3)  | (4)                    | (5)  | (6)  |
|                             |                      |      |                        |      |      |

## 6. ISD Ledger

(figures in Rs)

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

\* To be auto-populated from table No. 4 above

Usual Declaration.

(Signatures of Authorized Person)

ANNEXURE-VIII

**GSTR-7**

**TDS Return**

(To be furnished by 10<sup>th</sup> of the month)

(To be furnished by person liable to deduct TDS)

1. **GSTIN/GST TDS IN:** .....

2. **Name of dedutor :** .....

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

3. **Return period:** Month..... Year.....

**4. TDS details**

(figures in Rs.)

| GSTIN of supplier | Invoice |      |       | CIN No. vide which TDS paid | TDS_IGST |     | TDS_CGST |     | TDS_SGST |      | TDS_All Taxes |      |
|-------------------|---------|------|-------|-----------------------------|----------|-----|----------|-----|----------|------|---------------|------|
|                   | No      | Date | Value |                             | Rate     | Amt | Rate     | Amt | Rate     | Amt  | Rate          | Amt  |
| (1)               | (2)     | (3)  | (4)   | (5)                         | (6)      | (7) | (8)      | (9) | (10)     | (11) | (12)          | (13) |
|                   |         |      |       |                             |          |     |          |     |          |      |               |      |
|                   |         |      |       |                             |          |     |          |     |          |      |               |      |

**5 Other amount paid**

(figures in Rs)

|                                    | CGST A/c | SGST A/c | IGST A/c | CIN No |
|------------------------------------|----------|----------|----------|--------|
| (1)                                | (2)      | (3)      | (4)      |        |
| Interest on delayed payment of TDS |          |          |          |        |
| Fees for late filing of return     |          |          |          |        |
| Others (pl specify)                |          |          |          |        |
| <b>Total</b>                       |          |          |          |        |

**Declaration:**

(Signatures of Authorized Person)

**GSTR-8****ANNUAL RETURN**[To be furnished by the 31<sup>st</sup> December of the next Financial Year]

1. **GSTIN** .....
2. **Name of the Taxpayer** .....
- (S. No. 1 and 2 will be auto-populated on logging)
3. **Date of statutory Audit** .....
4. **Auditors** .....
5. **Details of expenditure:**

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

**Goods**

| Sl. No. | Description | HSN Code | UQC | Quantity | Tax Rate | Taxable Value | IGST Credit | Additional Tax paid |
|---------|-------------|----------|-----|----------|----------|---------------|-------------|---------------------|
|         |             |          |     |          |          |               |             |                     |
|         |             |          |     |          |          |               |             |                     |

**Services**

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

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

**Goods**

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

#### Services

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

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

#### Goods

| Sl.No. | Description | HSN Code | UQC | Quantity | Tax Rate | CIF Value | IGST | Custom Duty paid |
|--------|-------------|----------|-----|----------|----------|-----------|------|------------------|
|        |             |          |     |          |          |           |      |                  |
|        |             |          |     |          |          |           |      |                  |

#### Services

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

#### (d) Other Purchases on which no ITC availed

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

#### (e) Sales Returns

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

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

(f) Other Expenditure (Expenditure other than purchases)

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

## 6. Details of Income.

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

### Goods

| Sl. No. | Description | HSN Code | Tax Rate | Taxable Value | IGST | Additional Tax |
|---------|-------------|----------|----------|---------------|------|----------------|
|         |             |          |          |               |      |                |
|         |             |          |          |               |      |                |

### Services

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

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

### Goods

| Sl.No | Description | HSN Code | Taxable Value | Tax Rate |      | Tax  |      |
|-------|-------------|----------|---------------|----------|------|------|------|
|       |             |          |               | CGST     | SGST | CGST | SGST |
|       |             |          |               |          |      |      |      |
|       |             |          |               |          |      |      |      |

### Services

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

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

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

**Goods**

| Sl.No | Goods | HSN Code | Tax Rate | FOB Value | IGST | Custom Duty |
|-------|-------|----------|----------|-----------|------|-------------|
|       |       |          |          |           |      |             |
|       |       |          |          |           |      |             |

**Services**

| Sl.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 | Tax Rate | FOB Value |
|-------|-------|----------|----------|-----------|
|       |       |          |          |           |
|       |       |          |          |           |

**Services**

| Sl.No | Services | SA | 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 | CGST | SGST | IGST | Additional Tax |
|--------|-------|----------|---------------|------|------|------|----------------|
|        |       |          |               |      |      |      |                |
|        |       |          |               |      |      |      |                |

#### Services

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

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

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

### 7 Return reconciliation Statement

#### A CGST

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

#### B SGST

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

#### C IGST

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

#### D Additional Tax

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

\*\*

1. Presently the statutory auditor is not required to calculate the tax payable on account of CE and ST.
2. Further there is bound to be difference in supply value when compared with the Taxable value determined in accordance with the Valuation Rules (this may be on account of certain permissible deductions from the supply value or on account of certain additions which may be required to be made to arrive at the taxable value).
3. A reconciliation format (reconciling the supply value with the taxable value), therefore, is required to be prescribed. Such a format can be prepared only after the GST law particularly the valuation Rules are finalized.

#### 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 | 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

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