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

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

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## Form GSTR-1

[See Rule.....]

#### **DETAILS OF OUTWARD SUPPLIES**

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

#### 5. Taxable outward supplies to a registered person

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

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

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

Notes:

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

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

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

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

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

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

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

Note:

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

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

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

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

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

Note:

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

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

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

(figures in Rs)

10

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

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

#### 8. Details of Credit/Debit Notes

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

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

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

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

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

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

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

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

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

#### **10.** Supplies Exported (including deemed exports)

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

Without payment of GST								
With payment of GST								

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

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

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

(figures in Rs)

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

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

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

(figures in Rs)

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

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

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

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

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

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

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

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

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

(figure in Rs.)

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

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

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

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

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

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

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

Place:

#### Date:

(Signature of Authorized Person)

#### **INSTRUCTIONS for furnishing the information**

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

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## Form GSTR-1A

### **AUTO DRAFTED DETAILS**

1. GSTIN: .....

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

#### 5. Taxable outward supplies to a registered person

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

-			•					k	<i>k</i>

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

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

### 8. Details of Credit/Debit Notes

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

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

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

This auto drafted form is generated by the GST system.

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### FORM GSTR-2

[See Rule.....]

### **DETAILS OF INWARD SUPPLIES/PURCHASES RECEIVED**

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

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

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

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

#### Taxable person)

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

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

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

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

(figures in Rs)

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

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

Other than supplies attracting reverse charge

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

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

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

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

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

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

(figures in Rs)

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

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

(figures in Rs)

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

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

(figures in Rs)

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

# 7. Details of Credit/Debit Notes

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

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

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

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

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

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

## 9. ISD credit received

#### (figures in Rs)

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

## **10(1) TDS Credit received**

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

## 10(2) TCS Credit received

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

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

#### (figures in Rs)

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

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

(figures in Rs)

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

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

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

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

(figures in Rs)

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

(figures in Rs)

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

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

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

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

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

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

#### 14A. Amendment to ITC Reversal

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

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

Place:

Date:

(Signature of Authorized Person)

#### Note:

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

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

### GSTR-2A

### **AUTO DRAFTED DETAILS**

1. GSTIN.....

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

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

Part A

#### 4. Inward supplies received from Registered Taxable Persons

(figures in Rs)

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

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

1 1	1						

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

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

#### 5. Details of Credit/Debit Notes

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

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

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

# Part B

## 6. ISD credit received

(figures in Rs)

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

# Part C

# 7(1) TDS Credit received

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

# Part D

# 7(2) TCS Credit received

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

This auto drafted form is generated by the GST system.

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

#### Form GSTR-3

[See Rule.....]

#### **MONTHLY RETURN**

#### TAXABLE PERSON DETAILS

1. GSTIN .....

2. Name of Taxable Person.....

3.	Address							

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

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

## Part A

#### 5. TURNOVER DETAILS

<b>A.</b>	Taxable Turnover	
<b>B</b> .	Export Turnover	
С.	Nil rated and Exempted Turnover	
D.	Non GST Turnover	
Е.	Total Turnover [A to D]	

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

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

(Auto populated from GSTR-1)

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

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

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

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

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

[Auto populated from GSTR1]

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

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

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

## 7. Inward supplies

## 7.1 Inter-State supplies received

(Auto-populated from GSTR2)

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

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

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

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

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

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

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

(Auto-populated from GSTR-2)

(figures in Rs)

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

#### 7.6 ITC Reversal

#### (Auto-populated from GSTR-2)

(figures in Rs)

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

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

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

## 8 Total Tax liability for the month

(figures in Rs)

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

## 9A.TDS credit received during the month

(Auto-populated from GSTR-2)

#### (figures in Rs)

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

## 9B. TCS credit received during the month

## (Auto-populated from GSTR-2)

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

## **10. ITC received during the month**

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

## Part B

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

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

Part (b)

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

#### 12. Refunds claimed from cash ledger

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

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

**Usual declarations** 

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

Place:

Date:

(Signature of Authorized Person)

Note:

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

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

#### Form GST-3A

[See Rule ......]

Reference No:

То

Date:

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

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

Tax Period -

Type of Return -

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

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

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

### GSTR-4

[See Rule.....]

#### **Quarterly Return for Compounding Taxable person**

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

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

## 5. Inward supplies including supplies received from unregistered persons

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

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

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

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

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

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

\*at 8-digit level

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

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

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

(figures in Rs)

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

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

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

## 8. Outward Supplies made

(figures in Rs)

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

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

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

## 9. Details of Credit/Debit Notes issued and received

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

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

(figures in Rs)

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

#### **10. TDS Credit received**

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

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

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

Liability	under rev	erse charge					

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

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

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

(figures in Rs)

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

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

## **13. Liability Payable**

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

Total				
	Total			

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

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

## 14. Details of Tax Payment

(figures in Rs)

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

#### 15. Refund Claimed

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

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

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

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

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished by 18<sup>th</sup> of the month succeeding the quarter

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

#### **GSTR-4A**

[See Rule.....]

#### **AUTO DRAFTED DETAILS**

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

-						

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

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

#### Part A

#### 5. Inward supplies received from registered taxable person

(figures in Rs)

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

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

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

Original Invoice	Revised Details	IGST	CGST	SGST

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

## 6. Details of Credit/Debit Notes received

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

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

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

#### Part B

#### 7. TDS Credit received

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

This auto drafted form is generated by the GST system.

Government of India/State

Department of -----

## GSTR-5

[See Rule....]

#### **RETURN FOR NON RESIDENT TAXABLE PERSONS (FOREIGNERS)**

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

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

#### 5. Goods imported

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

\* at 8-digit level

## 5A. Amendments in Goods imported of earlier tax periods

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

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

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

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

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

## 7. Outward supplies made:

#### (figures in Rs.)

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

## 7A. Amendments to details in Outward supplies

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

#### 7. Details of Credit/Debit Notes

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

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

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

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

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

## 8. Tax paid

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

#### 9. Closing stock of Goods

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

#### 10. Refund Claimed from Cash Ledger

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

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

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished on monthly basis by 20<sup>th</sup> of the month succeeding tax period & within 7 days after expiry of registration

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

## GSTR-6

[See Rule....]

#### **RETURN FOR INPUT SERVICE DISTRIBUTOR**

1. GSTIN: .....

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

(figures in Rs)

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

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

)

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

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

(figures in Rs)

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

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

#### 5. Details of Credit/Debit Notes

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

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

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

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

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

## 6. Input Service Distribution

(figures in Rs)

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

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

#### (figures in Rs)

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

#### 7. ISD Ledger

(figures in Rs)

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

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

Place:

Date:

(Signature of Authorized Person)

Note:

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

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

## GSTR-6A

[See Rule....]

#### **AUTO DRAFTED DETAILS**

1. GSTIN: .....

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

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

(figures in Rs)

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

Other than supplies attracting reverse charge

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

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

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

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

#### (figures in Rs)

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

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

#### 5. Details of Credit/Debit Notes

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

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

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

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

This auto drafted form is generated by the GST system.

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

## <u>GSTR-7</u>

[See Rule.....]

**TDS Return** 

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

#### 4. **TDS details**

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

### 4A. Revision in TDS details

(figures in Rs.)

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

## 5. Liability payable and paid

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

## 6. Refund Claimed

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

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

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished by 10<sup>th</sup> of the month succeeding the month of deduction

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

## Form GST 7A

(See Rule ---- )

#### **Tax Deduction Certificate**

(To be maintained at the Common Portal)

GSTIN -

Name –

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

Act - /All

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

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

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

### Form GSTR -8

[See Rule ----]

#### **STATEMENT FOR E-COMMERCE OPERATORS**

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

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

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

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

L						

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

(figure in Rs.)

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

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

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

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

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

## 6. Tax Collected at Source (TCS) Details

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

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

#### Notes -

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

### Usual declaration and signature.

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

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

## <u>GSTR-9</u>

[See Rule.....]

#### **ANNUAL RETURN**

[To be furnished by the 31<sup>st</sup> December of the next Financial Year]

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

#### 5. Details of expenditure:

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

### Goods

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

## Services

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

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

### Goods

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

#### Services

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

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

### Goods

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

## Services

S.No.	Description	SAC	Tax Rate	Taxable Value	IGST

(d) Other Purchases on which no ITC availed

S.No.	Goods/Services	Purchase Value

(e) Sales Returns

S.No	Goods	HSN Code	Taxable Value	IGST	CGST	SGST

(f) Other Expenditure (Expenditure other than purchases)

S. No.	Specify Head	Amount

## 6. Details of Income:

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

#### Goods

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

### Services

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

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

### Goods

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

#### Services

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

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

#### Goods

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

#### Services

S.No	Services	SAC	Tax Rate	FOB Value	IGST

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

#### Goods

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

#### Services

Sl.No	Services	SAC	Tax Rate	FOB Value

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

Sl. No.	Goods/Services	Value

### (f) Purchase Returns

Goods

Sl. No	Goods	HSN Code	Taxable Value	IGST	CGST	SGST

Services

Sl. No	Services	SAC	Taxable Value	IGST	CGST	SGST

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

Sl. No.	Specify Head	Amount

## 7 Return reconciliation Statement

A IGST

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

#### C SGST

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

# 8. O Other Amounts@@

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

#### **B** Refunds

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

This may be divided into parts:-

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

ii) amount payable / refund pending.

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

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

Place:

Date:

(Signature of Authorized Person)

**GSTR 9B Reconciliation Statement** 



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

## GSTR-9A

#### SIMPLIFIED ANNUAL RETURN FOR COMPOUNDING TAXABLE PERSONS

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

(to indicate the financial year)

#### 4. Turnover Details

(figures in Rs.)

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

# 5. Details of expenditure:

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

#### (1)Goods (other than attracting reverse charge)

Whether goods have been procured?OYesONo

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

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

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

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

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

(4)Services (attracting reverse charge)

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

O No

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

#### B) Total value of purchases (Imports)

#### (1) Goods

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

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

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

Sl.No.	Description	SAC	Taxable Value	IGST

C) Other Expenditure (Expenditure other than purchases)

Sl. No.	Specify Head	Amount

## 6. Details of Income:

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

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

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

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

Sl. No.	Specify Head	Amount

## 7. Return reconciliation Statement

#### A Compounding tax (on outward supplies)

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

### B CGST Paid on reverse charge basis

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

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

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

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

**D IGST** paid on reverse charge basis

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

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

\*\*

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

#### В Refunds

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

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

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

Gross Profit Profit after Tax Net Profit

#### 10. Declaration

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

Signatures

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

## Form GSTR-10

[See Rule ----]

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

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

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

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

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

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

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

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

## Form GSTR - 11

[See Rule ----]

#### **INWARD SUPPLIES STATEMENT FOR UIN**

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

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

3. 1 Year	Select 🗸	
3.2 Month	Select 🗸	

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

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

		To be	To be auto-populated							
TOTAL										

Note:

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

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

Place:

Date:

(Signature of Authorized Person)

Note:

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

## **GSTR ITC-1**



# GST\_ITC 1.xlsx

## Form GST -TRP -1

#### [See Rule .....]

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

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

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

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

#### Government of.....

#### Department of .....

#### Form GST –TRP 1 A

[See Rule .....]

#### Acknowledgement Receipt

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

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

## Form GST TRP -2

#### (See Rule-)

## **Enrolment Certificate for Tax Return Preparer**

Government of India

And

Government of <State>

**Goods and Services Tax Department** 

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

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

\*.

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

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

## Form GST TRP- 3

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

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

(State with which the applicant wants to enroll)

## Form GST TRP - 4

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

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

#### Form GST TRP 6

[See Rule ---]

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

Address

#### Subject:- Engagement of TRP

Sir/Madam

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

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

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

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

(Name of the Taxable Person with GSTIN)

## Form GST TRP-7

[See Rule ---]

From
Taxable Person
Name
GSTIN /Unique ID/Temporary GSTIN

То	
TRP	(Enrolment Number)

Address

Subject:- Disengagement from the assignment

Sir/Madam

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

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

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