Form GST ARA 01

|See Rule 104(1)|

Application Form for Advance Ruling

١.	GST IN Number/ User-id		
2.	Legad Name of Applicant		
3.	Trade Name of Applicant (Optional)		
4.	Status of the Applicant [registered / un- registered]		
5.	Registered Address / Address provided white obtaining user id		
6.	Correspondence address, if different from above		
7.	Mobi le No. [with STD/ISD code]		•
8.	Telephone No. [with STD/ISD code]	<u></u>	
9	Email address		
10.	Jurisdictional Authority	: s/ <nam< td=""><td>e, designation, address.</td></nam<>	e, designation, address.
11.	i. Name of Authorised representative		Optional
	ii. Mobile No.	iii. Email Address	
12.	Nature of activity(s) (proposed / present)	in respect of which advance rul	ling sought
	A. Category		_
	Factory / Manufacturing	Wholesale Business	Retail Business
	Warehouse/Deport	Bonded Warehouse	Service Provision
	Office/Sale Office	Leasing Business	Service Recipient
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (IS D)
	Works Contract		
	B. Description (in brief)	(Provisio	on for file attachment also)
13.	Issuezs on which advance ruling required	 (Tick whichever is applicable)	
	(i) classification of goods and/or services or both		

The second

iii) determination of time and value of supple of goods or services or both iiv) claimstifflity of input tax credit of tax paid or deemed to have been paid (v) elemination of the liability to pay tax corrangy goods as revices or both (vi) whether any particular thing done by 1b applicant with respect to any goods-and/or services or both amounts to or usults in a supply of goods and/or services or both amounts to or usults in a supply of goods and/or services or both amounts to or usults in a supply of goods and/or services or both within the meaning of that ten Quest in(s) on which advance ruling is required. State nent of relevant facts having a bear reg on the question(s) raised. State nent contaming the applicant's interpretation of law and/or facts, as the case ray be, in respect of the aforesaid questin(s) (i.e. applicant's interpretation of law and/or facts, as the case ray be, in respect of the aforesaid questin(s) (i.e. applicant's view point and somissions on issues on which the advance ruling is sought). 17. Thereby declare that the question raised in the applicant's case under any of the provisions of the Act Already decided in any proceedings in the applicant's case under any of the provisions of the Act Challan Identification Number (CIN) Date - VERIFICATION L		(ii) applicability of a notification issued and only provisions of the Act	
tax pad or deemed to have been paid (v) electrimination of the liability to pay tax conary goods or services or both (vi) whether applicant is required to be registared under the Act (vii) whether any particular thing done by 1D applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that tem 14. Quest on(s) on which advance ruling is required 15. Statement of relevant facts having a bearing on the question(s) rised. 16. Statement containing the applicant's interportation of law and/or facts, as the case may be, in respect of the afforesaid question(s) (i.e. applicant's view point and sofonissions on issues on which the advance ruling is sought) 17. Thereby declare that the question raised in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act 18. Payn text details Challan Identification Number (CIN) Date VERIFICATION 1. (name in full and in block letters) sonedangher wife of do hereby solemnly declare that to the best of my knowledge and belief what i stand above and in the annexine(s) including the documents are correct. Lam making this application i my capacity as (designation) and that I am competent to make this application i my capacity as and verify it.			f
lax conary goods or services or both (vi) whether applicant is required to be regist red under the Act (vii) whether any particular thing done by 1h applicant with respect to any goods and/or services or both amounts to or issults in a supply of goods and/or services or both mounts to or issults in a supply of goods and/or services or both within the meaning of that tem 14. Questin(s) on which advance ruling is required to a bearing on the question(s) raised. 15. Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and sofmissions on issues on which the advance ruling is sought). 17. Thereby declare that the question raised in the application is not (fick) a. Already pending in any proceedings in the application is not (fick) a. Already decided in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act Challan Identification Number (CIN) Date - VERIFICATION 1. (name in full and in block letters) soredaughter wife of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of his paper of the provision of the Act of the provis	· <u></u>		
registanced under the Act ivii) shether any particular thing done by 11s applicant with respect to any goods and/or services or both amounts to or usells in a supply of goods and/or services or both, within the meaning of that tom 14. Questroits) on which advance ruling is required 15. Statement of relevant facts having a bearing on the question(s) raised. 16. Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought). 17. Thereby declare that the question raised in the applicant's case under any of the provisions of the Act h. Already decided in any proceedings in the applicant's case under any of the provisions of the Act h. Already decided in any proceedings in the applicant's case under any of the provisions of the Act Challan Identification Number (CIN) 18. Payment details VERIFICATION 1. (name in full and in block letters), soundaughterwife or do hereby solemnly declare that to the best of my knowledge and helief what is stated above and in the annexure(s), including the documents are correct. I am making this application i my capacity as and verify it. Signature Place Name of Applicant/Authorised Signatory			:
by 11st applicant with respect to any goods and/or services or both amounts to or usults in a supply of goods and/or services or both, within the meaning of that term 14. Quest in(s) on which advance ruling is required. 15. Statement of relevant facts having a bearing on the question(s) raised. 16. Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and softmissions on issues on which the advance ruling is sought). 17. Thereby declare that the question raised in the application is not (tick) a Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act 18. Payment details Challan Identification Number (CIN) Date VERIFICATION 1. Quame in full and in block letters; sort-daughter-wife of do hereby solemnly declare that to the best of my knowledge and belief what it stated above and in the annexore(s), including the documents are correct. I am making this application in my capacity as and verify it. Signature Place Name of Applicant/Authorised Signatory	_		
15. State-ment of relevant facts having a bearing on the question(s) raised. 16. State-ment containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought). 17. Thereby declare that the question raised in the applicant's case under any of the provisions of the Act h. Already decided in any proceedings in the applicant's case under any of the provisions of the Act 18. Payment details Challan Identification Number (CIN) Date -		by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of	
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a Already pending in any proceedings in the applicant's case under any of the provisions of the Act h. Already decided in any proceedings in the applicant's case under any of the provisions of the Act Payment details Challan Identification Number (CIN) Date - VERIFICATION L	16.	interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the	
h. Already decided in any proceedings in the applicant's case under any of the provisions of the Act Payment details	17.	Thereby declare that the question raised i	n the application is not (tick)
VERIFICATION I			
I	18.	Payn tent details	
do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. Fam making this application is my capacity as and verify it. Signature Signature Place Name of Applicant/Authorised Signatory			VERIFICATION
Place Name of Applicant/Authorised Signatory		do hereby sol stated above and in the annexure(s), in my capacity as	entitly declare that to the best of my knowledge and belief what in including the documents are correct. I am making this application in
			Signature
Date Designation/Status		Place	Name of Applicant/Authorised Signatory
		Date	Designation/Status

Form GST ARA -02

[See Rule 106(1)]

Appeal to the Appellate Authority for Advance Ruling

Advance Ruling No. Date of communication of the advance ruling ESTIN / User id of the appellant egal Name of the appellant. rade Name of the appellant (optional). ddress of appellant at which notices may be sent mail Address of the appellant lobile number of the appellant risdictional officer / concerned officer esignation of jurisdictional officer / concerned officer mail Address of jurisdictional officer / concerned officer	DD/MM/YYYY						
egal Name of the appellant. rade Name of the appellant (optional). ddress of appellant at which notices may be sent mail Address of the appellant lobile number of the appellant risdictional officer / concerned officer esignation of jurisdictional officer / concerned officer	DD/MM/YYYY						
egal Name of the appellant. rade Name of the appellant (optional). ddress of appellant at which notices may be sent mail Address of the appellant lobile number of the appellant risdictional officer / concerned officer esignation of jurisdictional officer / concerned officer							
rade Name of the appellant (optional). ddress of appellant at which notices may be sent mail Address of the appellant lobile number of the appellant risdictional officer / concerned officer esignation of jurisdictional officer / concerned officer							
ddress of appellant at which notices may be sent mail Address of the appellant lobile number of the appellant risdictional officer / concerned officer esignation of jurisdictional officer / concerned officer							
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esignation of jurisdictional officer / concerned officer							
nail Address of jurisdictional officer / concerned officer							
							
obile number of jurisdictional officer / concerned officer							
hether the appellant wishes to be heard in person?	Yes/No						
e facts of the case (in brief)							
ound of Appeal							
yment details	Challan Identification Number (CIN) – Date -						
Prayer							
In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and</place>							
y	iew of the foregoing, it is respectfully prayed that the Ld. be pleased to: set aside/modify the impugned advance ruling passed b Ruling as prayed above; grant a personal hearing; and						

Salar Salar

VERIFICATION

Ι,	(name	in full	and in	block lett	ers), son/daughter/	/wife of
	do hereby solem	ınly declar	e that to th	e best of my	knowledge and belic	ef what is
steed above and in the		_				
nn; capacity asan: verify it.		(designation	on) and tha	t I am compo	etent to make this a	pplicat ron
				Sig	gnature	
Plae			Name o	of Appellant/A	AuthorisedSignatory	
Dae				Designa	tion/ Status	

Form GST APL - 01

[See Rule108(1)]

Appeal to Appellate Authority

- 1. CSTIN/ Temporary ID/UIN-
- 2. Legal name of the appellant -
- 3. Trade name, if any –
- 4. Address -

1

- 5. Order no.- Order date -
- 6. Designation and address of the officer passing the order appealed against -
- 7. Date of communication of the order appealed against -
- 8. Name of the authorized representative -
- 9. Details of the case under dispute -
- (i) Brief issue of the case under dispute -
- (ii) Description and classification of goods/ services in dispute-
- (iii)Period of dispute-
- (iv) Amount under dispute:

Description	Central tax	State/ UT tax	Integrated	Cess
T / C	1ax	l <u>-</u>	tax	1
a) Tax/ Cess				
b) Interest				1
c) Penalty				
d) Fees	-			1
e) Other charges				

- (v) Mirket value of seized goods
- 10. Whether the appellant wishes to be heard in person Yes / No
- 11. Statement of facts:-
- 12. Grounds of appeal:-
- 13. Prayer:-

14. Amount of demand created, admitted and disputed

Particulas o demand/reium		Particulars		State/ UT tax	Integrated tax	Cess	Total	amount
	· ·=	a) Tax/ Cess					< total : ·	
	Amount of	b) Interest	1 1				< total :-	
	demand created	c) Penalty	1				< total	total -
	(A)	d) Fees					≤ total →	
		e) Other charges]				≤ total :-	
	Amount of	a) Tax/ Cess					< total -	1
	demand	b) Interest	1				< total +	
	admitted	c) Penalty]				< total +	total ·
	(B)	d) Fees					< total	

421

	e) Other charges			< total	
	a) Tax/ Cess		<u> </u>	- < total	
Amount of	b) Interest		Į į	< total	
demand	c) Penalty			< total	total
disputed (C)	d) Fees		İ	< total	1
	e) Other charges			< total	

15. Datails of payment of admitted amount and pre-deposit:-

(a)Details of payment required

	Particulars		Cen-	State/ UT	Inte-	Cess	Total a	L mount
İ			tral	tax	grate			
			tax		d tax			,
		Tax/ Cess					< total	
		1410 0000					>	
	a) Admitted amount	Interest					< total	
		Interest					>	
		Penalty Fees					< total	
							>	· total
							< total	,
						ļ i	>	
		Other charges	i				< total	
		Other charges	j		İ		>	
	b) Pre-deposit						< total	
-	(10% of disputed	Tax/ Cess		i			> 10121	
	tax)							_

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed—tax and cess)

Sr.	Description	Tax pay-	Paid through Debit en-		Amount	of tax paid	
No.		able	Cash/ Credit Ledger	try no.	Central tax	State/UT tax	Integrated tax
1	2	3	4	5	6	7	8
	Lutarentad tox		Cash Ledger				
1.	I. Integrated tax		Credit Ledger				
2.	Central tax		Cash Ledger				
۷.	Central tax		Credit Ledger				
3.	State/UT tax		Cash Ledger				
3. State/OT tax	State/OT lax		Credit Ledger				
4	CESS		Cash Ledger				
4. CESS			Credit Ledger				

(c) Interest, penalty, late fee and any other amount payable and paid

Sr.	Description	Amount payable			Debit		Amoı	int paid		
No.		Integrated	Central	State/UT	CESS	entry no.	Integrated	Central	State/U I	CESS
		tax	tax	tax			tax	tax	tax	
!	2	3	4	5	6	7	8	9	10	[11

	Interest		 			
2.	Penalty					
3.	Late fee	"				
4.	Others (spec- ify)					

- 16. Whether appeal is being filed after the prescribed period Yes / No
- 17. If Yes' in item 17 -
 - (a) Period of delay -
 - (1) Reasons for delay -

V	ri	fic	ati	Λn

I, <=inabove is tr	>, hereby solemnly affirm and declare that the information and correct to the best of my knowledge and belief and nothing has been cornected.	
from.		
Place:		
Date:	<signature></signature>	
	Name of the Applicant:	

$Form\ GST\ APL-02$

[See Rule 108(3)]

Acknowledgment for submission of appeal

<Nam cof applicant><GSTIN/Temp ID/UIN/Reference Number with date>

Your arpeal has	been successfully filed	d against < Applic	ation Reference	Number >
11				

1.	Reference Number-		
2.	Date of filing-		
3.	Tine of filing-		
4.	Place of filing-		
5.	Name of the person filing the appeal	 -	
6.	Amount of pre-deposit-		
7.	Dae of acceptance/rejection of appe	al-	
8.Da	ite of appearance-		Date:Time:
9. (ourtNumber/ Bench	Court:Bench:	
Place	;		
Date:	< Signature>		
		Designation:	Name:

On behalf of Appellate Authority/Appellate Tribunal/Commissioner / Additional or Joint Commissioner

Form GST APL - 03

[See Rule 109(1)]

Application to the Appellate Authority under sub-section (2) of Section 107

1. Name and designation of the appellant

Name-

Designation-

Jurisdiction-

State/Center-

Name of the State-

- 2. GSTIN/ Temporary ID /UIN-
- 3. Order no.Date-

(

- 4. Designation and address of the officer passing the order appealed against-
- 5. Date of communication of the order appealed against-
- 6. Details of the case under dispute-
 - (i) Brief issue of the case under dispute-
 - (ii) Description and classification of goods/ services in dispute-
 - (iii) Period of dispute-
 - (iv) Amount under dispute-

Description	Central tax	State/ UT	Integrated	Cess
		tax	tax	
a) Tax/ Cess		- 9		
b) Interest	-			
e) Penalty				
d) Fees				
e) Other charges				

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-
- 10. Amount of demand in dispute, if any -

	Particulars of	Particulars		Central	State/UT	Integrated	Cess	Total an	nount
1	demand/refund,			tax	tax	tax			
	if any		a) Tax/ Cess					< total >	
		Amount of demand	b) Interest			:		< total >	
		created,if	c) Penalty					< total >	< to- tal >
	į	any (A)	d) Fees					< total >	tui -
		()	e) Other charges					< total >	



	a) Tax/ Cess	≤ to tal
Amount	b) Interest	< to tal
under dis	c) Penalty	< to tal
pute (B)	d) Fees	< to tal
	e) Other charges	< to tal

Date:	
< Sign	a tire>

Name of the Applicant Officer: Designation: Jurisdiction:

Form GST APL - 04 [Refer Rule 113(1)& 115]

Summary of the demand after issue of order by the Appellate Authority, Tribunal or € 'ourt

Order	IO
-------	----

1

Date of order

- 1. CSTIN/ Temporary ID/UIN-
- 2. Name of the appellant-
- 3. Address of the appellant-
- 4. Crder appealed against- Number-

Date-

5. Appeal no.

Date-

- 6. Personal Hearing -
- 7. Order in brief-
- 8. Status of order- Confirmed/Modified/Rejected
- 9. Amount of demand confirmed:

Particulars	Cent	ral tax	State	/UT tax	Integrat	ted tax	(ess	. [,	otal
Ē	Disputed Amount	Deter- mined Amount	Dis- puted Amou nt	Deter- mined Amount	Disputed Amount	Deter- ter- mined Amou	Dis- puted Amoun t	Deter- mined Amount	Disputect Amount	Deter- ntined Amount
1	2	3	4	5	6	7	8	9	10	, 11
a) Tax										•
b) Interest]
c) Penalty			1							
d) Fees										ļ
e) Others										
f) Refund										•

Place:

Date:

< Signature>

<Name of the Appellate Authority>

Designation:

Jurisdiction:

Form GST APL - 05

[See Rule 110(1)]

Appeal to the Appellate Tribunal

1. 6	STIN/	Temporary	ID/UIN -
------	-------	-----------	----------

- 2. Name of the appellant -
- 3. Address of the appellant-
- 4. Order appealed against-

Number- Date-

- 5. Name and Address of the Authority passing the order appealed against -
- 6. Date of communication of the order appealed against -
- 7. Name of the representative -
- 8. Details of the case under dispute:
 - (i) Brief issue of the case under dispute
 - (ii) Description and classification of goods/ services in dispute
 - (iii) Period of dispute
 - (iv) Amount under dispute:

Description	Central tax	State/ UT	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
- 9. Whether the appellant wishes to be heard in person?
- 10. Statement of facts
- 11. Grounds of appeal
- 12. Prayer
- 13. Details of demand created, disputed and admitted

Particulars of	Particulars		Central	State/UT	Integrated	Cess	Total a	mount
demand			tax	tax	tax			
	Amount demanded/	a) Tax/ Cess					< total>	
	rejected >, if any	b) Interest					< total	< to-
	(A)	c) Penalty					< total	

·			 				
		d) Fees		Į.		total	
		e) Other charges			<	total	
		a) Tax/ Cess			<	total	
Ar	Amount admitted (C)	b) Interest			<	total	
und		c) Penalty			<	total	t.d
		d) Fees	:		<	total	
		e) Other charges				total	
		a) Tax/ Cess			<	total	
		b) Interest			<	total	
adr		c) Penalty			<	total	tai
		d) Fees				total	''''
		e) Other charges			<	total ·	

14. Details of payment of admitted amount and pre-deposit:

(a)Details of amount payable:

	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total :	anount
		Tax/ Cess					< total >	
	•	Interest				<u> </u> 	< total	
	a) Admitted amount	Penalty	-				< total	
		Fees					< total >	total
		Other charges	-				< total	
	b) Pre-deposit (20% of disputed tax)	Tax/ Cess					< total	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess)

Sr.	Description	Tax pay-	Paid through	Debit	Amount of tax paid				
No.		able	Cash/ Credit Ledger	entry no.	Integrated tax	Central tax	State/UT	CESS	

	2	3	4	5	6	, 7	8	. 0
	Integrated		Cash Ledger					1
Ξ,	tax		Credit Ledger					
,	Central tax		Cash Ledger					
	Central tax		Credit Ledger					
,	State/LIT tou	***	Cash Ledger					
٠,٠	3. State/UT tax		Credit Ledger					
1	CESS		Cash Ledger					
ļ + .	CESS		Credit Ledger					1

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable			Debit	Amount paid				
		Integrated tax	Central tax	State/UT tax	CESS	entry no.	Integrated tax	Central tax	State/UT	CLSS
1	2	3	4	5	6	7	8	9	10	11
ı,	Interest									
2.	Penalty									
3.	Late fee					-				
4.	Others (spec- ify)									

	Verification							
	>, hereby solemnly affirm and declare that the information given herein							
above istrue and correct	to the best of my knowledge and belief and nothing has been concealed therefrom.							
Place:								
Date:								
< Signature>								
	Inner of the Ameliana							

Name of the Applicant:

Designation /Status:

Form GST APL - 06

[See Rule 110(2)]

Cross-objections before the Appellate Authority / Appellate Tribunal

Sr. No.		Particular	s							
1 -	AppealNo Da	te of filing -								
	GSTIN/ Temporary ID/UIN-									
3 -	Name of the appellant-									
4 -	Fermanent address of the appellant-									
	Address for communication-	, . .								
6	Order no.		Date-							
7.	Designation and Address of the office	er passing the order	appealed agains	st-	-					
8.	Date of communication of the order a	ppealed against-								
9,	Name of the representative-									
10.	Details of the case under dispute-	· · · · · · · · · · · · · · · · · · ·			-					
(i)	Brief issue of the case under dispute-									
(ii)	Description and classification of goods/ services in dispute-									
īii)	Period of dispute-	······································			_					
)	Amount under dispute	Central tax	State/UT tax	Integrated tax						
	a) Tax				-					
	b) Interest				_					
	c) Penalty									
	d) Fees									
	e) Other charges (specify)									
v)	Market value of seized goods-	.,,,	J		L,					
	State or Union Territory and the Compassed(Jurisdiction details)-	missionerate (Centr	re) in which the	order or decision	– 1 wa					
	Date of receipt of notice of appeal or a or the Commissioner of State/Central			Tribunal by the	 a ppe					
,	Whether the decision or order appealed	d against involves a	any question rela	ating to place of:	supp					

TIME

	· ·	(i)		f the Adjudicating A			
		(ii)		umber and date of			
		(iii) (iv)		UIN/Temporary ID involved:	-		
	Head	(1V)	Tax	Interest	Penalty	Refund	 Lotal
	Integr	ated	- Lux	merest	Tenany	Keruna	
	tax	uiou					
			İ				
	Centr	al tax					
	State/	UT				-	
	ax	01					
	Cess						
15	Detail	s of pay	ment				
	Head		Ta	T44	D	Refund	
	nead		Tax	Interest	Penalty	Retund	l otal
	Centra	Central tax					
	State/	UT					
	tax						
	Integra	ated					
	tax						
	Cess	Cess					
	Total						· t
 16	In case	of cros	s-objection	ns filed by the Cor	 nmissioner State/UT tax/C	l entral tax:	
10				·			
	(i)	Amo	unt of tax	demand dropped o	r reduced for the period		
		ofdis		••	•		
	2		•				
	(ii)	Amo	unt of inte	erest demand dropp	ed or reduced for the pe-		
		riod o	ofdispute				
	(iii)	 					
	(111)	Amo	unt of refi	and sanctioned or a	llowed for the period of-		
		dispu	te				
	(iv)	Whet	her no or	lesser amountimpo	sed as penalty		
		TOT					
17	Reliefs	claime	d in mem	orandum of cross -	objections.		
	-				,		
8	Ground	ds of Cro	oss object	ion			
							

	Verification		
I,stated above is true to the best of		spondent, doherebydec	clare than what is
Verifiedtoday,the	dayof	20	
Place: Signature>			
Name of the Applicant/ Officer: Designation/Status of Applicant/	officer:		

Form GST APL - 07

[See Rule 111(1)]

Application to the Appellate Tribunal under sub section (3) of Section 112

1.	Nane	and Designation of the appellant	Name:
	_		

Designation

Jurisdiction

State/Center-

Name of the State:

- 2. GSIIN/ Temporary ID /UIN-
- 3. Appellate Order no.

Date-

- 4. Designation and Address of the Appellate Authority passing the order appealed against-
- 5. Date of communication of the order appealed against-
- 6. Details of the case under dispute:
 - (t) Brief issue of the case under dispute-
 - (i) Description and classification of goods/ services in dispute-
 - (ii) Period of dispute-
 - (iv) Amount under dispute:

Description	Central tax	State/UT tax	Integrated	Cess
			tax	
a) Tax/ Cess	1			
b) Interest				
c) Penalty				
d) Fees		***		
e) Other charges			- SA 47887	

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-
- 10. Amount demanded, disputed and admitted:

Particulars of	Particulars		Central	State/	Inte-	Cess	Tota l a	mount
demand, if			tax	UT tax	grated			
any					tax		<u>[</u>	
	Amount of demand created, if any (A)	a) Tax/ Cess					< total =	; }
		b) Interest					< total = -	
		c) Penalty					< total 2 ·	- total
		d) Fees					< total :	
		e) Other	7				< total >	

 1		charges	
	_	a) Tax/ Cess	< total
		b) Interest	< total
	Amount un-	c) Penalty	< total
	der dispute (B)	d) Fees	< total
		e) Other	
		charges	< total

Place: Date: < Signature>		
Name of the Officer:	Designation:	
	2 Usignation.	Jurisdiction:-

STE TO

Form GST APL - 08

[See Rule 114(1)]

Appeal to the High Court under section 117

1.	Appeal filed byTaxable person / Government of <>							
2.	GSTIN/ Temporary ID/U	JIN-						
	Name of the appellant/ of	ficer-						
3.	Permanent address of the	appellant, if ap	oplicable-					
4.	Address for communicati	Address for communication-						
5.	Order appealed against	Numbe	er Dat	e-				
6.	Name and Address of the	Appellate Trib	ounalpassing th	e order appea	led against-			
7.	Date of communication o	f the order app	caled against-					
8.	Name of the representative	e						
9.	Details of the case under	Details of the case under dispute:						
	(i) Brief issue of the cas	(i) Brief issue of the case under dispute with synopsis						
	(ii) Description and class	sification of go	oods/ services in	n dispute				
	(iii) Period of dispute							
	(iv) Amount under dispu	te						
	Description	Central tax	State/UT tax	Integrated tax	Cess			
	a) Tax/ Cess				- 200			
	b) Interest							
	c) Penalty							
	d) Fees							
	e) Other charges							

- 10. Statement of facts
- 11. Grounds of appeal
- 12. Prayer
- 13. Annexure(s) related to grounds of appeal

(v) Market value of seized goods

Verification

I. abd. o	>, hereby solemnly affirm and declare that the information priven here ue and correct to the best of my knowledge and belief and nothing has been concealed t heretroin
anance =	the and correct to the best of my knowledge and benef and nothing has been concealed the formula
Place:	
Date:	
<signa <b="">t</signa>	>
Name:	
	Designation/Status:

The state of the s



[See rule 98(1)]

Application for Provisional Assessment under section60

 3 . \ddre	ess						· · ·	
		,		 -				!
1 Detail	s of Commo	dity / Service for wh	ich tax rate / v	/aluation	is to be dete	erminec		
Sr. No.	HSN	Name of		Tax rate			Valuation	Average
		commodity /service	Central tax	State/ UT tax	Integrated tax	Cess		turnove the commo
1	2	3	4	5	6	7	8	,
			<u> </u>					
		<u> </u>		 		[
. Reaso	n for seeking	g provisional assessn	nent					
. Docum	ents filed							
. Verific	ation-							
	_ hereby so	olemnly affirm and	declare that the	he infor	mation giver	n hereii	nabove is tr	ue
nd correc	et to the best	of my knowledge ar	nd belief and	nothing l	has been cor	ocealed	therefrom.	
				Nar	nature of Aut ne signation / St			

Date -----

ot

[See rule 98(2)]

R:Terence No.:	Date:
$\mathbf{\Gamma}$ (
GSTIN	
Name	
(Address)	
Application Reference No. (ARN)	Dated
Notice for Seeking Additional Information / Claricussessment	fication / Documents for provisional
Please refer to your application referred to above. Whi assessment, it has been found that the following precessing the same:	* · · · · · · · · · · · · · · · · · · ·
<< text >>	
You are, therefore, requested to provide the information days>>from the date of service of this notice to enable to lease note that in case no information is received by the obe rejected without any further reference to you. You are requested to appear before the undersignation of the content of the cont	this office to take a decision in the matter, e stipulated date your application is liable
	Signatu re
	Namie
	Designation
	_

[See rule 98(2)] Reply to the notice seeking additional information

1. GSTIN			
2. Name			 .
3. Details of notice vide which information sought	additional	Notice No.	Notice date
4. Reply			
			
5. Documents filed			
		<u>.</u>	
'erification-			
erification-	he	reby solemnly affirn	
erification- rmation given hereinabove is true a	he	reby solemnly affirn	
erification-	he	reby solemnly affirn	
erification- rmation given hereinabove is true a	he	ereby solemnly affirn ne best of my knowle	dge and belief and
erification- rmation given hereinabove is true a	he	ereby solemnly affirn ne best of my knowle Signature of A	
erification- rmation given hereinabove is true a	he	ereby solemnly affirn ne best of my knowle Signature of A	dge and belief and uthorised Signator me

[See rule 98(3)]

See rule 98	((3))
Reference No.:	Date
Te	
GSTIN -	
Name -	
Address -	
Application Reference No. (ARN)	Dated
Order of Acceptance or Rejection	of Provisional Assessment
This has reference to your application mentioned imformation/documents in support of your request for of your application and the reply, the provisional asset	or provisional assessment.Upon examination
<< text >>	
The provisional assessment is allowed subject to furr (in words) in the form of (mode) and - (date).	
Please note that if thebond and security are not provisional assessment order will be treated as null at	•
Or This has reference to your application mentioned information/documents in support of your request for Your request for provisional assessment has been acceptable due to the following reasons:	provisional assessment.
<< text >>	
	Signature
	Name
	Designation

[See rule 98(4)] Furnishing of Security

1.GST	IN					
2.Name	;		į			
3. Order	vide which	security is prescribed	Order	No.	Order date	- :
4. Detai	s of the sec	urity furnished				
Sr.No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	, N	ame of Ban k
I	2	3	4	5		6

Note: Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

1

- (i) The above-mentioned bank guarantee submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name
Designation / Status ----Date -----

A CARE

[See rule 98(5)]

Riference No.:	Date:
T ₍	
GSTIN -	
Name -	
Address -	
Application Reference No. (ARN)	Date
Provisional Assessment order no	Date
Netice for seeking additional information / clarifica	tion / documents for final assessment
Please refer to your application and provisiona Thefollowing information / documents are required for	
<< text >>	
You are, therefore, requested to provide the informated lays>> from the date of receipt of this notice to enable. Please note that in case no information is received by to be rejected without making any further reference to	this office to take a decision in the matter. he stipulated date your application is liable
You are requested to appear before the undersignineVenue>>.	gned for personal hearing on << Date
	Signatu re
	Name
	Designation

[See rule	98(5)]
Reierence No.:	Date
То	
GSTIN	
Name	
Address	
Provisional Assessment order No	dated
Final Assessm	ent Order
Preamble - << Standard >>	
In continuation of the provisional a	assessment order referred to above and on the
basis of information available / documents furni	shed, the final assessment order is issued as
under:	
Brief facts –	
Submissions by the applicant -	
Discussion and finding -	
Conclusion and order -	
The security furnished for the purp	oose can be withdrawn after compliance with
the order by filing an application.	
	Signature
	Name
	Designation

[See rule 98(6)]

Application for Withdrawal of Security

1. GST	I N 				
2.Name	<u></u>				
3.Detai	ls vide which	security furnished	AR	N	Date
4.Detai	ls of the secu	rity to be withdrawn	'		
Sr No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
]	2	3	4	5	6
-				AT 2811 W.T.	i
					İ
5. Verifi	cation-		hore	shy colemnly af	Tirm and declare that t
nformat	ion given he	reinabove is true and core		-	
		cealed therefrom.			
ignature	of Authorised	l Signatory			
lame					
Designati o	on / Status -				
)ate -					

[See ru	de 98(7)]			
Reference No.:	Date			
·T0				
GSTIN				
Name				
Address				
Application Reference No	dated			
Order for release of securit	y or rejecting the application			
	olication mentioned above regarding release of Rupees (in words). Your application has been the aforesaid security is hereby released. Or			
Your application referred to above regarding rel notfound to be in order for the following reason	lease of security was examined but the same wars:			
<< text >>				
Therefore, the application for release of s	security is rejected.			
	Signature			
	Name			
	Designation			
	Date			

SALLY WAR

[See rule 99(1)]

Reference No.:Date:
· T 0
GSTIN:
Name :
Address:
T'at period - F.Y
Notice for intimating discrepancies in the return after scrutiny
This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:
<< text >>
You are hereby directed to explain the reasons for the aforesaid discrepancies by
Signature
Narne
Designati o n

[See rule 99(2)]

Reply to the notice issued under section61 intimating discrepancies in the return

1.GSTIN	,,					
2. Name		<u> </u>				
3. Details of the notice		Refere	ence No.	Date		
4. Tax Period				- 		
5. Reply to the	discrepancies					
Sr. No. Discrepancy		pancy		Reply	Reply	
6. Amount adm	itted and paid,	if any -				
Act	Tax	Interest	Others	Total		
ļ		: 				
	!				İ	
				1		
7. Verification-	•					
I			hereby solemi	nly affirm and decl	are that	
information give	n hereinabove	is true and correc		y knowledge and b		
nothing has beer	concealed the	erefrom.				
Signature of Aut	horised Signat	tory				
Name						
Designation / Sta	atus					
Date –						
ivaic –				/	.3	
			>	WIS-		

[See rule 99(3)]

Raference No.:		Date:
To		
GSTIN		
Name		
Address		
	Tax period -	F.Y
	ARN -	Date -
	Order of acceptance of r	eply against the notice issued under section61
	. Your reply has been fou	- in response to the notice issued vide reference no. nd to be satisfactory and no further action is required
		Signati∎re
		Narne
		Designati c on

[See rule 100(1)]

Reference No.:		Date:
To		
GSTIN -		
Name -		
Address -		
Tax Period -	F.Y. –	Return Type -
Notice Reference No		Date -

Assessment order under section 62

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Discussions and Findings

Conclusion

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
ı	2	3	4	5	6	7	8
Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn;

operwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

Signature

Name

Designation

[See rule 100(2)]

Reference No:	Date:
T0	
Name	
Address	
Tax Period	F.Y
Show C	ause Notice for assessment under section 63
•	at you/your company/firm, though liable to be registered has failed to obtain registration and failed to discharge the Act as per the details given below:
Brief Facts –	
Grounds –	
Conclusion -	
OR	
	registration has been cancelled under sub-section (2) of d that you are liable to pay tax for the above mentioned
interest not be created against you for	rected to show cause as to why a tax liabilityalong with or conducting business without registration despite being should not be imposed for violation of the provisions of
In this connection, you are direction (time)	ected to appear before the undersigned on (date) at
	Signature

THE STATE OF THE S

Name

Designation

[See rule 100(2)]

R:fere	ence No.:		Date:
T			
	Temporary ID		
	Name		
	Address		
	Tax Period -	F.Y. –	

SCN reference no. - Date -

Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

Whereas, no reply was filed by you or your reply was duly considered duri no proceedings held on ------ date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Conclusion (to drop proceedings or to create demand)

Amount assessed and payable:- (details at Annexure)

(Amount in Rs.)

Sr No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total						 	

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceed in p. shall be initiated against you to recover the outstanding dues.

ŧ

Signatane Na ane

54 2512

[See rule 100(3)]

	[1500 100 (2)]	
Reference No.:		Date:
T ə		
GSTIN/ID		
Name		
Address		

Tax Period -

F.Y. -

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown ------ (address) or in a vehicle stationed at ------ (address & vehicle detail) and you were root
able to, account for these goods or produce any document showing the detail of the goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction

Discussion & finding

Conclusion

Amount assessed and payable (details at Annexure)

(Amount in Rs.)

Sr. No.	Tax Period	Act	Tax	Interest,	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature Name

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

2. Vame		
3. Details of the order	Reference No.	Date of issue of order
4. ax Period, if any		<u> </u>
5. Grounds for withdrawal		
	//	
		
5. Verification-	· · · · · · · · · · · · · · · · · · ·	
	here	by solemnly affirm and declare that the
	· · · · · · · · · · · · · · · · · · ·	by solemnly affirm and declare that the
n formation given hereinabo	ove is true and correct to the	
n formation given hereinabo nothing has been concealed	ove is true and correct to the therefrom.	
nformation given hereinaborothing has been concealed Signature of Authorised Signature	ove is true and correct to the therefrom.	
Information given hereinabonothing has been concealed Signature of Authorised Signature	ove is true and correct to the therefrom.	
in formation given hereinabonothing has been concealed Signature of Authorised Signature	ove is true and correct to the therefrom.	
I	ove is true and correct to the therefrom.	

Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Salar Sa

[See rule 100(5)]

R:ference No.:		Date:
GSTIN/ID		
Name		
Address		
ARN -	Date –	
Accepta	nce or Rejection of application filed un	der section 64 (2)
	de application referred to above has been order no dated stands	
OR		
The reply furnished by you vid the following reasons:	de application referred above has not been	found to be in order for
	< <text box="">></text>	
Therefore, the application filed	by you for withdrawal of the order is here	eby rejected.
		Signature
		Narne
		Designati on

[See rule 101(2)]

Reierence No.:	Date:
·Го.	
GSFIN	
Period - F.Y.(s)	
Notice f	or conducting audit
	e audit of your books of account and records for the accordance with the provisions of section 65. I propose our place of business on
other documents as may be required in this	facility to verify the books of account and records or scontext, and equired and render assistance for timely completion of
(date) at	person or through an authorised representative on(place) before the undersigned and to rds for the aforesaid financial year(s) as required for
of such books of account and proceedings	ce, it would be presumed that you are not in possession as deemed fit may be initiated as per the provisions of inst you without making any further correspondence in
	Signature Name Designation

[See rule 101(5)]

Reference No.:			Date:	
Тъ,				
C8TIN		•••		
Adit Report No	dated	••••		
	Audit R	Report under secti	on 65(6)	
	on the basis of info		has been examine / documents furnished	
Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				·· .
Interest Any other amount				
[Upload pdf file co	ntaining audit obser	vation]		
Act and the rules i		illing which proce	this regard as per the edings as deemed fit	
			Signature Name Designation	

[See rule 102(1)]

Reference No.:	Date:
To.	
CSTIN	
Tax period - F.Y.(s)	
Communication to the registered person for co	onduct of special audit under section 66
Whereas the proceedings of scrutiny of return /enqui	ry/investigation/ are going on;
And whereas it is felt necessary to get your books oby(name), chartered the Commissioner;	
You are hereby directed to get your books of accountant / cost accountant.	nt and records audited by the said chartened
	Signature
	Name Designation

[See rule 102(2)]

Reference No.;			Date:	
Τ'0,				
GSTIN				
	Information	of Findings upon	Special Audit	
(chartered account	ant/cost accountan	t) and this Audit	has been examined Report is prepared he findings/discrepance	on the basis o
Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Тах				
Interest				
Any other armount				
Upload pdf file co	ntaining audit obser	vation]		
Ac: and the rules		ailing which proce	this regard as per the edings as deemed fit	
			Signature Name Designation	

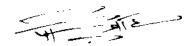
Form GST ENR-01

[See Rule 58(1)]

Application for Enrolment u/s 35 (2)

[only for un-registered persons]

1.	a) Legal name				
	b) Trade Name, if any			······································	
	c) PAN				
ĺ	d) Aadhaar (applicable in c proprietorship concerns only				·
2.	Type of enrolment				
	Transporter Godor Cold storage owner /operate		wner /operatorWhouse	e owner/operator	0
3.	Constitution of Business (Pl	ease S	select the Appropriate)		· ·
(i) Pro	prietorship	ı	(ii) Partnership		
(iii) H	irdu Undivided Family	!	(iv) Private Limited C	Company	i
(v) Pul	blic Limited Company	i	(vi) Society/Club/Trus	st/Association of Persons	1
(vii) G	overnment Department		(viii) Public Sector Undertaking		
(ix) Ur	nlimited Company		(x) Limited Liability Partnership		
(xi) Lc	ocal Authority	T	(xii) Statutory Body		
(xiii) Partnei	Foreign Limited Liability rship	7	(xiv) Foreign Compan	ny Registered (in India)	
(xv) C	Others (Please specify)	:	P. P. S. D		
4.	Name of the State			District	
5.	Jurisdiction detail			<u> </u>	l
•	Centre			State	
6.	Date of commencement of	fbusir	ness	· · · · · · · · · · · · · · · · · · · ·	l
7.	Particulars of Principal Pl	ace of	f Business		
(a)	Address		- VPT 1AD		
Buildin	ng No./Flat No.		Floor No		
Name of Premise	of the es/Building		Road/Stro	eet	····
City/To	own/Locality/Village		District		·-
Taluka/	/Block				



State	State			PIN Code					
Latitud				Longitude			İ		
(b)	Contac	net Information							
Office	e mail Add	ress			Office I	elephone	number	STD	
Mobil	eNumber				Office F	ax Numbe	er	STD	
(c)	Nature o	of premises			<u>.</u>				<u> </u>
	€wn	Leas	ed	Rente	ed	Consent Shar		nared	Others (specif
(d)	Nature o	f business :	activity b	eing carried	out at abo	ve mention	ned premi	ses (Plea	ase tick applicable)
Warel	ncise/Depot		1	Godown		Retail Busine		Business	
Office	/\ale Office		!	Cold Storag	ge	i	Transpo	ort servi	res
Others	s (Specify)								
8.	Details of	additional p	lace of	Add for add	ditional pl	i ace(s) of b	usiness. i	fany	
	ousiness			(Fill up the	same info	rmation as	s in item 7	7 [(a), (b), (c) & (d)]
9.	Details of 1	Bank Accor	unts (s)			<u>.</u>		, -	-
	<u> </u>								
Accou Fype o	etails of Bar ntNumber of Account	nk Account	1			IFSC			
Bank N	_								
	Address			to-populated	(Edit mod	de)			
•	Note – Add i	nore accou	nts						
10.	Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.								
Parti	culars		·	First Nar	ne	Mide	dle Name		Last Name
Nam	e	, <u> </u>							
Phote	o								
	e of Father								
Date	of Birth			DD/MM/	YYYY	Geno	ler		<male, female,<br="">Other></male,>
	_								

Molbil: Number		Email address	
Tel eplone No. with STD			
Des igration /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Bui I ding No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

Particulars	First Name	Middle Name	Last Name
Name			
Photo		1	J
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<male, female,="" other=""></male,>
Mobi le Number		Email address	
Telephone No. with STD			J

Designation /Status

Are you a citizen of India?

Yes / No

PAN

Residential Address in India		
Building No/Flat No	Floor No	



Director Identification Number (if any)

Passport No. (in case of foreigners)

Aadhaar Number

Name of the Premises/Building	Road/Street	
Blok/Taluka		
CityTown/Locality/Village	District	
State	PIN Code	

•	_	(1)
ı	2	Consent

I on beialf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form your consent o "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentic attom "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

1.3 List of documents uploaded

(Identity and address proof)

14 Verification

Enrolment no. -

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

	Signature
Place:	Name of Authorized Signatory
Date:	Designation/Status
For office use –	

Date -

[See Rule 83(1]

Application for Enrolment as Goods and Services Tax Practitioner

Part -A

<u> </u>	State /UT - District - V
(i)	Name of the Goods and Services Tax Practitioner
	(4s mentioned in PAN)
(ii)	PAN
(iii)	Email Address
(iv)	Mobile Number
Note -	Irformation submitted above is subject to online verification before proceeding to fill up Part-B.

PART B

1.	Enrolling Authority	Centre
		State
2.	State/UT	
3.	Date of application	
4	Enrolmentsoughtas:	 (1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials
5.	Membership Number	
5.1	Membership Type (drop down will change based the institute selected)	
5.2	Date of Enrolment / Membership	
5.3	Membership Valid upto	

FIE

6	Advocates registered with Bar (Name of Bar Council)	
6.1	Registration Number as given by Bar	
6.2	Date of Registration	
6.3	Valid up to	
7	Retired Government Officials	Retired from Centre/ State
7. I	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG colling any other document evidencing retirement
8.	Applicant Details	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional></optional>
8.7	PAN	< Pre filled from Part A>
8.8	Mobile Number	<pre a="" filled="" from="" part=""></pre>
8.9	Landline Number	
8.10	Email id	< Pre filled from Part A>
9.	Professional Address	(Any three will be mandatory)
9.1	Building No./ Flat No./Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	
9.8	PIN Code	
10.	Qualification Details	

10.1	Qualifying Degree		
10.2	Affiliation University / Institute		
	Consent		
	I on hehalf of the holder of Andhour number	r < pre-filled haved on Aadhaar number provided in	the town

Verification

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

 - 	·	6.7	
 Place	_		< DSC /E-sign of the Applicant/EVC>
Date		ĺ	< Name of the Applicant>

Acknowledgment

Application	Reference	Number	(ARN) -
* PPHCULOIL	Treatment of the Contract of t	TAULDOCK !	12313177

You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No.:

Form Description:

Date of Filing:

Time of filing:

Center Jurisdiction:

State Jurisdiction:

Filed by:

Temporary reference number, (TRN) if any:

Place:

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

Note - The status of the application can be viewed through "Track Application Status" at dash board on the GST Portal.



[See Rule83(2)]

Enrolment Certificate ofGoods and Services Tax Practitioner

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and ContactInformation	
5.	Date of enrolment as GSTP	
Date Enrol	ment Authority	Signature of the
Nam	e and Designation.	
		Centre / State

[See Rule 83(4)]

Feference No.	Date
$\mathcal{T}_{\mathcal{D}}$	
Name	
Address of the Applicant	
CST practitioner enrolment No.	
Show Cause Notice for disqualificat	ion
It has come to my notice that you are guilty of misconduct, the hereunder:	e details of which are given
1.	
2.	
You are hereby called upon to show cause as to why the ceryou should not be rejected for reasons stated above. You response within <15> days to the undersigned from the date of Appear before the undersigned on (date)	are requested to submit your freceipt of this notice.
Appear before the undersigned on (date)	(11me)
If you fail to furnish a reply within the stipulated date or fail to the appointed date and time, the case will be decided exprecords and on merits	
	Signature
	Name
	(Designation)

[See Rule83(4)]

Feference No.	Date-
70	
Name	
Address	
Enrollment Number	
Order of rejection of enrolment	as GST Practitioner
This has reference to your reply dated in response	to the notice to show cause dated
☐ Whereas no reply to notice to show cause has bee	n submitted; or
☐ Whereas on the day fixed for hearing you did not	appear; or
☐ Whereas the undersigned has examined your repland is of the opinion that your enrolment is liable to be 1. 2.	
The effective date of cancellation of your enrolment is	< <dd mm="" yyyy="">>.</dd>
	Signature
	Name: (Designation)

[See Rule 83(6)]

authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner

T)
The Authorised Officer
Cintral Tax/State Tax.

PART-A

Si/Madam

L/Ve<Name of theProprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do heeby

- 1. *solemnly authorise,
- 2. *withdraw authorisation of

Sr. No	List of Activities	Check box
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	

2. The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith*.

*Strike out whichever is not applicable.

Signature of the authorised signatory

Name

Designation/Status

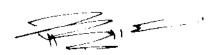
Date

Face

Part -B

Consent of the Goods and Services Tax Practitioner

I <<(Name slemnly acc						
(Legal name GSTIN),GSTIN					
Sgnature						
					Name	
Late				Enro	lment No.	





Results of Matching after filing of the Returns of September (to be filed by 20th October)

			(Cess
			-	State
CCODE	Interest		100,000	
N AN DAIL ON COLUMN TO			Integrated	ווובאומוכח
		İ	Coco	3
	bility	State		
	ITC/Output Liabi		Central	
	ITC/		Integrated	
/Invoice/Debit	Jit Note		Taxable Value	
ill of Entry No. /	Note/Credit Note		Number	
<u> </u>			Date	1 7
			Month	
				<

Finally Accepted Input Tax Credit

Details of Invoices, Debit and Credit Notes of the month of September that have matched

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Capital Comments			
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	-	_	
	þe	þe	
	em	me	
	šep	ient.	
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			1

Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was rectified in the return for the month of September filed by 20th October A. Z.

		· •=	
	L		
ō			Otos of the month of time titlement herein had not been been and the
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			- 10
			1,000
			- 14 14 14 14
			1,000
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-			Dehit
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	Augus	Augus	Defails
,	_	7	A 3

invoices, Debit and Credit Notes of the month of June Julyand before <u>but not earlier than April of t</u>he previous Financial Year which had become payable but the pairing supplier/recipient has included the details of corresponding document in his return of the month of September filed by 20th October and the reciaim is being allowed alongwith refund of interest.

	lth Refund	ıth
2000	Month	Month

Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October œ

20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return Details of Invoices, Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by for month of September to be filed 20th October

- •	4 July	Two Months	
7	2 July	Two Months	
á	2) Dotalle of Invisions Datis and Prodict Motors at the marries of the contribution of the state	4.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1	_

Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return September filed by 20th October

One Month	One Month	ed in violation of Section 29 (7) 42/43 29A (7) and
		the montn of August where reversal was reclaimed in violation of Section 29 (7) 42/43 29A (7)
St st	st	Is of Invoices, Debit and Credit Notes of the
1 Augu	2 Augu	B.3 Deta

that have become payable in the return of September return filed by 20th October

August August Mismatches/Duplicates that will lead to increase of liability in the return for October to be filed by 20th November ن

One Month-high One Month-high Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was not rectified in the return for the month of September filed by 20th October and will become payable in the return for month of October to be filed 20th No. ember

		· —	ne payable in the				9-(7) 42/43 29A-(7)						odt ai oldeven emone	November			
	Two Months	Two Months	month of September that been werefound to be duplicate and will be become payable in the	One Manual		One Month	mount of September Wriere reversal Was reciaimed in Violation of Section 29 (7) 42/43 29A (7) observed to be filed by 20th Movember	One Month	higher	One Month.	haher	Mismatches/Duplicates that may lead to increase of liability in the return for November to be filed by 20th December	Details of Invoices, Debit and Credit Notes of the month of September that have been found to have mismatched and may become payable in the	return for November to be filed by 20th December in case mismatch not rectified in the return for October to be filed by 20th November	Ni/Two Months	Ni/Two Months	THE TWO PROPERTY
			stember that been werefound to				herrioer wriere reversal was rec he filed hy 20th Movember					v in the return for November	yember that have been found t	natch not rectified in the return			
	_		redit Notes of the month of Sey 20th November			rodit Motos of the marth of Sec	the return of October return to					nav lead to increase of liabilit	redit Notes of the month of Ser	by 20th December in case misi			
10.00	August August	August	peralls of involces, bealt and credit Notes of the return for October to be filed by 20th November	September	September	Defails of Invoices Dehit and Credit Motes of the	and that will become payable in the return of October return to be filed by 20th November		September		September	ismatches/Duplicates that m	etails of Invoices, Debit and Cr	turn for November to be filed b	September	September	
1	- ^	100		1	2	C3		-	ر آ	7	\dashv	æ ď	D.1 D	ā	-	2	

Form GST ITC - 1

[See Rule 40(1)]

Declaration for claim of input tax credit under sub-section (1) of section 18

15				
Claim made under	Section 18 (1)(a)	Section 18 (1)(b)	Section 18 (1)(c)	Section 18 (1)(d)

-	NICOLINI	:
-	N1100	
5	Legal name	
۳.	Trade name, if any	
चं	Date from which liability to pay taxarises under section 9, except	
	section 9 (3) and section 9 (4)	
	[For claim under section 18 (1)(a) and section 18 (1)(c))]	
5.	Date of grant of voluntary registration	
	[For claim made under section 18 (1)(b)]	
9	Date on which goods or services becomes taxable	
]	[For claim made under section 18 (1)(d)]	į



7. Claim under section 18 (1) (a) or section 18 (1)(b)

Details of stock of inputs and inputs contained in semi-finished goodsor finished goods on which ITC is claimed

			·			· · ·	
	Cess	13	f				
d (Rs.)	Integrate d Tax	12					
Amount of ITC claimed (Rs.)	UT Tax	11					
Amount of	State Tax	01					
F	Central Tax	6				:	<u> </u>
Value (As adjusted by	stock, inputs y debit note/credit contained in Code notc) semi- finishedor finished goods held in stock	×			*		
Quant i:y	,	7			ld in stoo		
Unit	y Code (UQC)	9			finished goods held in stock		
Description of inputs held in	stock, inputs contained in semi- finishedor finished goods held in stock	\$			finishedor finishe		
* e3	No. Date	4	농		in semi-		
Invoi	o Z	3	in sto		ained		
Sr. GSTIN/ Invoice * Registra	tion under CX/ VAT of supplier	7	7 (a) Inputs held in stock		7 (b) Inputs contained in semi-finishedor		
Sr.	Ö		7 (a)		7 (b)	:	

^{*}In case it is not feasible to identify invoice. :he principle of first-in-firstout may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

S.	CSTIN/	Invo	icc */	Description of	Cnit	Ž	Value**					
Ž	Registra	Bill	Bill of	inputs held in	Quantity	; } 	(As		Aurentin O.	Amenini el 114. claimed (185.)	ed (16s.)	
į		entry	>	stock, inputs contained in	Code (UOC)		adjusted by debit					
	CX/ VAT of supplier	o Z	Date	semi-finishedor finished goods held in stock, capital goods	,		note/cre dit note)	Central Tax	State Tax	UT Tax	Integ rated Tax	Cess
_	2	, m	4	\$	9	7	~	6	10	=	12	13
3 (a)	8 (a) Inputs held in stock	d in stc	Š									!
			!	i								
								i				
(b)	Inputs con	itained	in semi	8 (b) Inputs contained in semi-finishedor finished goods held in stock	goods held ir	stock (,				
				<u> </u>			-	•				
(c)	8 (c) Capital goods in stock	ods in	stock									
ŀ							<u> </u>					
										i		
										-	_	

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

a) Name of the Firm issuing certificate

b) Name of the certifying Chartered Accountant/Cost Accountant

c) Membership number

d) Date of issuance of certificate

e) Attachment (option for uploading certificate)



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I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.
Signature of authorised signatory Name
Designation/Status Date dd/mm/yyyy

Form GST ITC -02 [See Rule - 41(1)]

Declarationfor transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under subsection (3) of section 18

<u>-</u> :	1. GSTIN of transferor	
12	2. Legal name of transferor	
က်	Trade name, if any	
4.	4. GSTIN offransferee	
5.	5. Legal name of transferee	
6.	6. Trade name, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC	Amount of matched ITC to be
	available	transferred
_	2	3
Central		
Tax		
State Tax		77.
UT Tax		THE REAL PROPERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY ADDRES
Integrated		
Tax		
Cess		



o. Farticulars of certifying Chartered Accountant or Cost Accountant
a) Name of the Firm issuing certificate
b) Name of the certifying Chartered Accountant/Cost Accountant
c) Membership number
d) Date of issuance of certificate to the transferor
e) Attachment (option for uploading certificate)
9. Verification
I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.
Signature of authorised signatoryName
Designation/Status Date dd/mm/yyyy

Form GST ITC -03

[See rule 44(4)]

Declaration for intimation of ITC reversal/payment of tax on inputsheld in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

			(i) Application reference number (ARN)	(ii) Date of filing	
I. GSTIN	2. Legal name	3. Trade name, if any	4(a). Details of application filed to opt for composition scheme	[applicable only for section 18 (4)]	4(b). Date from which exemption is effective [applicable only for section 18 (4)]

5. Details of stock of inputsheld in stock, inputs contained in semi-finished or finished goodsheld in stock, and capital goodson which input tax credit is required to be paid under section 18(4).

Ĭ.	GSTIN/ *Invoice	*Inv	oice	Description of	Unit	Qty	Value**		Amount of	Amount of ITC claimed (Rs.)	ed (Rs.)	
	No. Registra /	/Bill of	of	inputs heldin	Quantity	,	· sv) ;				()	
	tion	entry	_	stock, inputs	Code		adjusted					_
	under	ļ		contained in	(D&C)		by debit					
	CX/	N	Date	semi-finishedor			note/cre	Central	State	UT Tax	Integrate	Cess
	VAT of			finished			dit note)	Tax	Tax			1
	supplier			goodsheld in								
				stock and capital			-					
				goods								
	۲1	М	4	5	9	-	∞	6	0.		2]	13
(E)	Inputs held	din stoc	ck (when	5 (a) Inputs heldin stock (where invoice is available)	le)							
								•				
	ļ											
P)	Inputs con	tained	in semi-	5 (b) Inputs contained in semi-finished and finished goodsheld in stock (where invoice available)	d goodsheld	in sto	ck (where inv	oice availab	(a)(
1				-								
16	Capital go	ods hei	din stoc	5 (c) Capital goods heldin stock (where inverse available	10 10 10 10 10 10 10 10 10 10 10 10 10 1							
Ĺ												



ck and as contained in semi-finished /finished goodsheld in stock (where invoice not available)	d in stock (where invoice not available)	
5 (d) Inputs heldin stock and as contained	5 (e) Capital goodsheld in stock (where ir	

case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

6. Amount of ITC payable and paid (based on table 5)

Sr.	Description	Tax	Paid through	Debit		Amor	Amount of ITC paid	jid	
o Z		payable	Cash/ Credit Ledger	entry no.			standard		
					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
_	2	ю	4	5	9	7	∞	6	01
 :	Central Tax		Cash Ledger				:		
			Credit Ledger						
2.	State Tax		Cash Ledger						,,,,,,
			Credit Ledger						
3.	UT Tax		Cash Ledger		**************************************			:	
			Credit Ledger						
Ą	Internated Tax		Cash Ledger						
÷	ווונקימונת ומע		Credit Ledger						
s.	CESS		Cash Ledger						
			Credit Ledger						

ation	
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1	

hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory

Name

Designation/Status
Date- dd/mm/yyyy

-

Form GST ITC-04

[See Rule 45(3)]

Details of goods/capital goods sent to job worker and received back

GSTIN -(a) Legal name -

(b) Trade name, if any –

3. Period:

Quarter -

Year.

4. Details of inputs/capital goods sent for job-work

	Cess	12	
tax (%)	Centra State/ Integr Cess I tax UT ated tax tax	10 11 12	
Rate of tax (%)	State/ UT tax	01	
	Centra 1 tax	6	
Taxable Type of goods	goods)	∞	
Taxable		7	
Quantity		9	
noc		5	
Description of UQC Quantity		4	
Challan		3	
Challan no. Challan		2	
GSTIN / State in case	of unregistered job-worker	_	

5. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

Taxable		13	
Quantity		12	
nóc		=	
Description UQC Quantity Taxable value		10	
Invoice details in case supplied from premises of job worker	Date	6	
lnvo case pre	No. Date	∞	
Challan details if sent to another job worker	Date GSTIN/State if job worker unregistered		
Shallan anoth	Date	9	
	ć Ž	٠.	
Original challan date		4	
Original challan No.		3	
Received Original back/sent out to challan No. another job worker/ supplied from	premises of job worker	2	
GSTIN / State of job worker if unregistered		-	

6. Verification

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

Signature

Name of Authorised Signatory

Designation /Status.....

4 2 S

Place Date



[See Rule 85(1)]

Electronic Liability Register of Registered Person (Part-I: Return related liabilities)

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) -

Trade name, if any Tax Period –

Act —Central Tax/State Tax/UT Tax/Integrated Tax/CESS/All

Š

Total **∞** (Central Tax/State Tax/UT Tax/Integrated Fee Others 7 Balance (Payable) Tax/CESS/Total) 9 Penalty ~ (Amount in Rs.) Tax Interest 4 <u>(</u>2) Total Amount debited / credited (Central Tax/State 17 Tax/UT Tax/Integrated Tax/CESS/Total) Penalty | Fee | Others | Ξ 9 Ó Tax Interest 00 ŗ~ [Credit (CR) Fransaction [Debit (DR) (Payable)]/ Type of (Paid)/] Description for discharging Ledger liability nseq Reference /mm/pp) yyyy) Date ر،

Note -

- 1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
 2. Under description head liabilities due to outing for commendation.
- Under description head liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.
 - Return shallbe treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable). m.
 - Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

A Ja

[See Rule 85(1)]

Electronic Liability Register of Taxable Person

(Part-II: Other than return related liabilities)

(To be maintained at the Common Portal)

GSTIN/Temporary Id --Demand ID --

Demand date -

Trade name, if any -Name (Legal) –

Period - From ------ To ----- (dd/mm/yyyy) Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All Stay status - Stayed/Un-stayed

ted		Status (Staye d /Unstayed)	20		
Integra)	Tota Status (Staye d /Un stayed	19		
yable) JT Tax/	Tax/CESS/Total)	S s	18		
ce (Pa : Tax/(ESS/	д о	17		
t in Rs.) Balance (Payable) Fax/State Tax/UT Tax	Tax/C	Penalt Fe Other y e s	16		
(Amount in Rs.) Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated		Interes t	15		
		× Ца	14		
ral		Total	13		
ed (Cent /Integrat	al)		12		
credit	SS/Tot	ъ • Те	-11	_	
debited/ e Tax/U	Tax/CESS/Total)	Penalt y	10		
Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated		Interes Penalt Fe Other t y e s	6		
		x x	∞		
Type of Transaction	[Dehit (DR)	(Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	7		
Descripti Type of Transact			9		
Ledger De used for on	dischargi	пg liability	5		
Tax Period,	ij	applica ble	4		
Reference No.			6		
Date (dd/	mm/	yyyy)	2		
Sr No. Date (dd/			-		

- 1. All liabilitiesaccruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
 - All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
- Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here. ب 4
- Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance maystill be positive.
- Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
 - The closing balance in this part shall not have any effect on filing of return. Ġ.
- Reduction in amount of penalty would be automatic, based on payment made after show cause noticeor within the time specified in the Act or
- Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or eash ledger. Debit and credit entry will be created simultaneously

[See Rule 86(1)]

Electronic Credit Ledger of Registered Person

To be maintained at the Common Portal)

GSTIN-

Name (Legal) –

Trade name, if any -

Period - From ----- To ---- (dd/mm/yyyy) Act -Central Tax/State Tax/UT Tax/Integrated Tax/CESS /AII

(Amount in Rs.)

Balance available

State

Central

Total

CESS

Integr

5

State lav.

Central Tax

[Debit (DR)

Type

(Source of credit &

Period, if any

m/pp)

'n.

yyyy)

/ Credit

(CR)

purpose of utilisation)

Transaction

Description

Tax

Refere nce No.

Date

Sr No.

ated

Tax

Tax

Credit / Debit

Tax

Tax

Total CESS Integr 9 ated Lax 15 Tax ΓT

<u>~</u>

4

2

2

9

¢

00

ব

C1

Balance of Provisional

credit

00 Total Amount of provisional credit balance Integrated Cess Tax 9 UT Tax State Tax Central Tax Tax period Š, Š

Mismatch credit (other than reversed)

	Total	8		
	Cess	7	-	
redit	Integrated Tax	9		
Amount of mismatch credit	UTTax	5		
Amou		7		
	Certral State Tax Tax	ĸ)		
Tax period		CI		
Sr.	o N	-		



Note -

- All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out
 - from composition scheme, transition etc. will be recorded in the credit ledger.

 Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection. $\ddot{\sim}$

[See Rule 86(4)&87(11))]

Order for re-credit of the amount to cash or credit ledger on rejection of refund claim

Date –

Reference No.

CSTIN-

Name (Legal) –

Trade name, if any

Address -

Period / Tax Period to which the credit relates, if any -

Ledger from which debit entry was made for claiming refund -

Debit entry no. and date -

Application reference no. and date -

No. and date of order vide which refund was rejected 8. Application reference 9. No. and date of order 10. Amount of credit -

From ------ To -----cash / credit ledger

Г		_	_
	Total	œ	
	Other	7	
redit (Rs.)	Fee	9	
Amount of credit (Rs.)	Penalty	5	
	Interest	4	
	Тах	3	
Act (Central	Tax/State Tax/UT TaxIntegrated Tax/ CESS)	2	
Sr. No.		_	

Designation of the officer Signature Name

Note –

'Central Tax' stands for Central Goods and Services Tax: 'State Tax' stands for State Goods and Services Tax: 'UT Tax' stands for Union territory Goods and Services Tax: 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Fax(Compensation to States)

[See Rule 85(7), 86(6) & 87(12)]

Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/Liability Register

MILL		
VIII		
Name (Legal)		
Trade name, if any		
Ledger / Register in	Credit ledger Cash	ash ledger Liability
which discrepancy	register	
noticed		
Details of the discrepancy		
Date	Type of tax Type of	f Amount involved
	discrepar	ncy
	Central Tax	
	State Tax	
	UT Tax	
	Integrated	
	Tax	
	Cess	19,00.0
Reasons, if any		
Verification	20.00	
I hereby solemnly affirm	and declare that the inform	nation given herein above is true and
correct to the best of my k	nowledge and belief.	1
i		Signature
Place	Name of A	Name of Authorized Signatory
Date Designation		
	which discrepancy noticed Details of the discrepancy Date Reasons, if any Verification I hereby solemnly affirm correct to the best of my k Place Date Date	register re discrepancy atc Type of tax Type of tax Central Tax State Tax UT Tax UT Tax Integrated Tax Cess any Cess any Designation /Status

Note –

'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States)

See Rule 87(1)]

Electronic Cash Ledger

(To be maintained at the Common Portal)
GSTIN/Temporary Id --

Name (Legal) -

Trade name, if any

Period - From ----- To ----- (dd/mm/yyyy) Act -Central Tax/State Tax/UT Tax/Integrated Tax/CESS/All

	pa	Total	20				
>	/Integrate	Others	19				
	e UT Tay Total)	Fee	81				
(Amount in Rs.)	Balance (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	Interest Penalty Fee	17				
(Amour	Central Tay	Interest	91	į			
		Tax	15				
	tate L)	Total	14				İ
	iral Tax/S ESS/Tota	Others	13				
	d (Cent	Fee	12				
	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	Penalty	1	i			<u> </u>
	rount debit	Interest	10				
		Tax Tax	6	ı	Ì		
	Type of Transaction [Debit (DR) /	Credit (CR)]	000	•			
	Descri		7				
	1ax Period, if	applicab le	9			i	
	nce No.		5				
	ing nce Period, date No. if	(by bank)	4				
	_		m		;		
Doto	No. of e of depo depo	dd/mm / yyyy)	C 1				
ċ	Š Ž		-				

Note -

- 1. Reference No. includes BRN (Bank Reference Number). debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
 - Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
- GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challanagainst which deposit has been made, and type of liability for which any debit has been made will also recorded under the head"description".
- Application no., if any. Show Cause Notice Number. Demand ID, pre-deposit for appealor any other liability for which payment is being made will also be recorded under the head"description".
 - Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
 - Date and time of deposit is the date and time of generation of CIN as reported by bank.
- 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax: 'UT Tax' stands for Union territory Goods and Services Tax: Integrated Tax' stands for Integrated Goods and Services Lay and Cess' stands for Cess's and Services ax(Compensation to States)

Form GST PMT –06 [See Rule 87(2)] Challan for deposit of goods and services tax

	of information>>		Challan Expiry Date
GSTIN	V < <filled auto<="" in="" p=""></filled>	Email address	< <auto populate<="" td=""></auto>

GSTIN	< <filled auto<="" in="" th=""><th>Ш</th></filled>	Ш
	populated>>	
Name	< <auto populated="">></auto>	
(Legal)		
Address	<>	

Email address	< <auto populated="">></auto>
Mobile Nc.	< <auto populated="">></auto>

		Detail	s of Deposit	Details of Deposit(All Amount in Rs.)	t in Rs.)			
Government	Major				Minor Head			
	Head	Тах	Interest	Penalty	Fee	Others	Total	
	Central							
	Tax							
	()		·· <u> </u>					
Coveriment of	Integrated							T
IIIUIA	Tax							
	()							
	CESS							
	()							
	Sub-Total						:	
State (Namc)	State Tax						•	
	()							
UT (Name)	UT Tax							
	()							
Total Challan An	Amount							
Total Amount in words	words							

Mode of Payment (relevant part will become active when the particular mode is selected

Dormant]	
(This will include all modes of a managed	Over the	☐Over the Counter (OTC)	
such as CC/DC and net banking. Taxpaver		Bank (Where cash or instrument is	
will choose one of this)	proposed to be deposited)	e deposited)	
		Details of Instrument	
	Cash	Cheane Den	Demand Draft
□NEFT/RTGS			ומונו ואושוו
Remitting bank			
Beneficiary name		GST.	
Beneficiary Account Number (CPIN)	(7	<cpin></cpin>	
Name of beneficiary bank		Reserve Bank f India	
Beneficiary Bank's Indian Financial System Code (IFSC)	1 System Code (IFSC)	IFSC of RBI	
Amount			
Note: Charges to be separately paid by the person making payment.	d by the person making	раутені.	
Particulars of depositor			
Name			
Designation/ Status (Manager, partner etc.)	ier etc.)		
Signature			
Date			
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Paid Challan Information	ttion	
GSTIN			•
Taxpayer Name			
Name of Bank			
Amount			
Bank Reference No. (BRN)/UTR			
CIN		•	
Payment Date			
Bank Ack. No. (For Cheque / DD		,	
מבלהסיוורת מו וזמווע ז בתחווכו /			

Note - UTR stands for Unique Transaction Number for NeFT 'RTGS payment.



Form GST PMT -07 [See Rule 87(8)]

Application for intimating discrepancy relating to payment

CSTIN		ļ			
Name (Legal)					
Trade name, if any		ı			
Date of generation of challan					
from Common Portal					
Common Portal Identification Number (CPIN)		;	į		
Mode of payment (tick one)	Net	CC/DC	NEFT/RTGS	TGS	OTC
Instrument detail, for OTC	Cheque /	Date		Bank/b	Bank/branch on which
payment only	Draft No.			drawn	
Name of bank through which		<u></u>			
payment made					
Date on which amount		i			
debited / realized					
Bank Reference Number				i	•
(BRN)/ UTR No., if any					
Name of payment gateway					
(2010)					}
Payment detail	Central Tax	State Tax	UT Tax	Integrated Tax	ted Cess
Verification (by authorized signatory)	atory)				
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.	declare that t cdge and belie	the informs f.	ation given	herein a	bove is true ar
ture ;		Vame of Aut	Name of Authorized Signatory	atory	
Date Designation / Status	usan				

- The application is meant for the taxpayer where the amount intended to be paid is debited from his account but
- CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank. The application may be filed if CIN is not conveyed within 24 hours of debit.
 - Common Portal shall forward the complaint to the Bank concerned and intimate the aggricved person. ٧, ٤, 4.
- Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Services Tax(Compensation to States).



[See rule 89(1)]

Application for Refund

Sdect:Registered / Casual/ Unregistered/Non-resident taxable person

1	GS	TIN	/Τ	em	pora	ary	ID	

- 2. Legal Name:
- 3. Trade Name, if any:
- 4. Address:
- 5. Tax Period:

From <DD/MM/YY>

To <DD/MM/YY>

6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax		1				T
State Tax						
UT Tax						<u></u>
Integrated Tax						†
Cess	1					† ··· -· · · ·
Total		•		·		! -

- 7. Grounds of Refund Claim: (select from the drop down):
 - a. Excess balance in Electronic Cash ledger
 - b. Exports of goods / services- With payment of Tax
 - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
 - d. On account of assessment/provisional assessment/ appeal/ any other order
 - i. Select the type of Order:

Assessment/ Provisional Assessment/ Appeal/ Others

- ii. Mention the following details:
 - 1. Order No.
 - 2. Order Date <calendar>
 - 3. Order Issuing Authority
 - 4. Payment Reference No. (of the amount to be claimed as refund)

(If Order is issued within the system, then 2, 3, 4 will be auto populated)

- e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3)
- f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
 - i. Select the type of supplier/ recipient:



- 1. Supplier to SEZ Unit
- 2. Supplier to SEZ Developer
- 3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for whic 1. invoice has not been issued
- h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
- i. Excess payment of tax, if any
- j. Any other (*specify*)
- 8. Details of Bank Account (to be auto populated from RC in case of registered taxpayer)
 - a. Bank Account Number
 - b. Name of the Bank
 - c. Bank Account Type
 - d. Name of account holder
 - e. Address of Bank Branch

 - f. IFSC
 - g. MICR
 - 9. Whether Self-Declarationfiled by Applicant u/s 54(4), if applicable Yes \(\square\) No \(\square\)

DECLARATION

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name -

Designation / Status

DECLARATION

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name -

Designation / Status

DECLARATION

I hereby declare that the Special Economic Zone unit /the Special

ŧ

10.

Date

Economic Zone develope	er has not availed of the input tax credit of the tax paid
by the applicant, covered	under this refund claim.
Signature	
Name –	
Designation / Status	
	SELF- DECLARATION
respect to the tax, inter-	(Applicant) having GSTIN/ temporary Id, fy that in respect of the refund amounting to Rs/ with est, or any other amount for the period fromto, plication, the incidence of such tax and interest has not her person.
(This Declaration is not refund under sub rule⇔ o	required to be furnished by applicants, who are claiming of the GST Rules<>.)
Verification	
	hereby solemnly affirm and declare that the information and correct to the best of my/our knowledge and belief cealed therefrom.
We declare that no refund	on this account has been received by us earlier.
Place	Signature of Authorised Signatory

Note: 1) A separate statement has to be filed under sub-rule (4) of rule 89

THE S

(Name)

Designation/ Status



Statement 1:

(Note: -All statements are ando populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egmietre to he fitted if the same was not filled in the return)

Statement in case of Application under Rule 89 of sub rule 2 (g):

Annexure-1

Statement containing the number and date of invoices under<...>of GST Rules,

For Inward Supplies:

As per GSTR- 2 (Table 4);

Tax Period:

	Cess	23		
1/22/23	State Tax/ UT Tax	22		
Col. 20/21/22/23	Central Tax	21		
) Š	Integrated Central State Tax Tax Tax	20		
Col.	2	61		
Col. Col.	9	61 81		
Col.	_	17		
SS	Amt.	16 17		
CESS	1	14 15		
State Tax/ UT Tax	Rate Amt. Rate Amt. Ratc (%)	14		
State	Rate (%)	13	:	
Central Tax	Amt.	12		
Centr	Rate (%)	=		
Integrated Ce	Amt.	9		
	Rate (%)	6		
State (in case of	supplier)	ဆ		
	QTY	24B		
	ЭÒП	24A 24B		
s	Taxable value	7		
Invoice details	HSN	9		
Invoic	Date Value Services HSN Taxable UQC QTY (G/S)	5	į	į
	Value	4		
	Date	~]	
- S				_
GSTIN/ Name of unregistered	supplier	-		

Col. 17; POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes. No)

Col. 19: Eligibility of ITC as (inputs/capital goods input services none)

Col. 20:21 22 23: Amount of ITC available

For Outward Supplies:

As per GSTR-1 (Table 5):

Tax Period:

	Col. 22	22	
	Col. 21		
	Col. 20	20 21	
	Col. 19	61	
	Col. 16(Col. 17 Col. 18 Col. 19 Col. 20(Col. 21(Col. 22	61 81	
	Col. 17	17	
	Col. 16	16	
	Amt	15	
Cess	Rate Amt (NA)	14	
Central Tax State Tax/ UT Tax	Amt	9 10 11 12 13 14 15 16 17	
State 7	Amt Rate Amt Rate (%)	12	
І Тах	Amt	=	
Centra	Rate (%)	10	
P	Amt	Ш	
Integrate	Rate (%)	∞	
	UQC QTY	23A 23B	
	noc	23A	
	Taxable Value	7	
Invoice details	NSH	9	
Invoice	Goods/ services (G/S)	5	
	No. Date Value	4	
	Date	6	
	, o		
	GSTIN/ UIN	_	

Col. 16: POS (only if different from the location of recipient)

Col. 17; Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Signature of Authorised Signatory Place

Date

(Name)

Designation/ Status

Statement 2:

Statement in case of Application under Rule 89 sub rule 2 (b) and (c):

Exports with payment of Tax:

Tax Period:

		,	_		_
BRC/ FIRC		No. Date		15F	
BR	BR			15E	
M sils	EGM Details			15C 15D 15E 15F	
EG Deta				15C	
Whether tax on this invoice is paid on provisional	oasis (Yes /No)	7		14	
d Tax		Amt.	!	13	
Integrated Tax		Rate (%)	9	1.2	
l'ax payment option		With Without Date Integrated Integrated Tax Tax	- av	_	
Тах рауш		With Integrated Tax		2	
/ Bill		Date	G	,	
Shipping bill/ Bill of export		N. O.	ŀ	٩	
Shipp		Port Code	٦	1	
		Taxable Port value Code	7		
		QTY	15.8	3	
		HSN UQC QTY	15.4	100	
Invoice		HSN	٠	ì	
		Value Services (G/S)	4		
	i	Value	ю		
		No. Date	2	Ì	
		No.	-		

(* Shipping Bill and EGM are mandatory; - in case of goods;

BRC/ FIRC details are mandatory-in case of Services)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

WE WE

Statement 3:

Exports without payment of Tax:

Lax Period:

BRC/ FIRC	Date	15F	
8 5	ž	15E	
EGM Details	Date	15C 15D 15E	
Det EC	Ref No.	15C	
Whether tax on this invoice is paid on provisional basis		14	i
d Tax	Amt.	13	
Integrated Tax	Rate (%)	12	
Tax payment option	Without Integrated Tax	11	
Тах раут	With Date Integrated Tax	10	
/Bill	Date	6	
Shipping bill/ Bill of export	Ö Z	8	
	Pert	7	
	Taxable value	9	
	QTY	15B	
	nóc	15A	
8	HSN	5	
Invoice	Goods/ Value Services HSN UQC QTY Taxable 1 (G/S)	4	
	Value	3	
	Date	2	:
Ī	No.		

(* Shipping Bill and EGM - in case of goods are mandatory;

BRC/ FIRC details are mandatory- in case of Services)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Statement 4:

Statement in case of Application under Rule 89 sub rule 2 (d) and (e):

Refund by the supplier of SEZ/ Developer:

GSTR- 1 Table 5

Tax Period:

	7.7			. 1	
ment	Date		236		
Payı	Ref Dat	;	23F 23G		
Date of Payment	Meccally		12 13 14 15 16 17 18 19 20 21 22 23C 23D 23E	Т	
E	Date		23D		
ARE	No. Date	7	23C		
Col. Col. Col. Col. Col. Col. Col. Col.	1		2		
Col.			7]		
Cod.			50		
Col.		Ţ	61		
Col.		1	00		
Col.			17		
Col.		ļ	9		
ľ	Amt]	2		
Cess	Rate Amt Rate Amt	;	ব		
State Tax/ UT Tax	Amt		<u>, 5</u>		
State Tax UT Tax		9	7.		
entra: Tax	Amt		11		
Cer	Rate (%)	-	2		-
Integrated Central Tax Tax	A mt		`		
Inte	Rate (%)	٥	٥		_
	CQT.	1,5	7.7		
) On J	3	4C7		
sı	Taxab Value	r	1 23A 23B 6 9 10 11		
e detai	HSN	٧	٥		
Invoice details	No. Date Value services HSN Taxable UQC QTY Rate Amt (%) Amt (%) Amt (%)	,	Ì		
	Value	_	-		
	Date	,	j		
[- S				
CSTIN	GSTIN UIN				

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

ol. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing cer.ificate)

Col. 23 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;
In case of Services: Particulars of Payment Received is mandatory)

Tax Period:

=	ate	<u></u>	
Payment Details	Ref No. Date	F 2	
P. P.	Ref T	21	
Payment Datails		21E	
(T)	Date	21D	
ARE	No. Date	9 10 11 12 13 14 15 16 17 18 19 20 21C 21D 21E 21G	
3	16 17 18 19 20	20	
ا ح	16	≏	
3	<u>~</u>	∞ =	
	-	-	
2	<u> </u>	19	
Cess	Amt	5.	
<u></u>	Rate (NA)	4	
rax/ ax	Amt.	2	
State TUT 1	Amt. (%) Amt. (NA) Amt.	12	
Тах	Amt.	=	j
Central Tax State Tax/ UT Tax	Amt. Rate (%)	10	
Integrated C	Amt.	6	
Integ T	Rate (%)	∞	
	Taxable Valuc	7	!
	ΥŢĢ	21B	
	nóc	5 6 21A 21B	
İ	NSH	9	
nvoice details	Date Value Services HSN UQC QTY Taxable Rate A (G/S)	5	
Invoi	Value	4	
	Date	3	
		2	
 S	- öZ	$\frac{1}{-}$	\dashv
<u> </u>			

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D; ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Statement 5:

Statement in case of Application under Rule 89 sub rule 2 (d) and (e):

Refund by the EOU/ Recipient of Deemed Exports:

Tax Period:

State (in Tax Tax UT Tax CESS Col. Col. 20/21/22/23 ARE Receipt supplier State (in Tax Tax UT Tax CESS Col. Col. Col. Col. Col. Col. Col. Col.	_		_	_	_		
Invoice details State (in Tax Tax Tax UTTax Col. Col. Col. Col. Col. Col. Col. Col.		Date of Receipt		216	71.7		
Invoice details State (in Tax Tax Tax UTTax Col. Col. Col. Col. Col. Col. Col. Col.		ш	Date	240	2 7		_
Invoice details State (in Tax Tax UT Tax CESS Col. Col. Col. Col.		AR	o Z	240	5		
Invoice details State (in Tax Tax UT Tax CESS Col. Col. Col. Col.		· -	Cess	73	ì	brack	
Invoice details State (in Tax Tax UT Tax CESS Col. Col. Col. Col.		/22/23	State Tax/ UT	, X	;		
Invoice details State (in Tax Tax UT Tax CESS Col.Col.Col.Col		ol. 20/21	dCentra Tax	15	-	1	
Invoice details State (in Tax Tax UT Tax CESS Col.Col.Col.Col			Integrate Tax	20			
Invoice details State (in Tax Tax UTTax CESS Case of	<u> </u>	<u></u>	<u> </u>	16		1	
Invoice details State (in Tax Tax UTTax CESS Case of	-	Col	<u>*</u>	7	-	\downarrow	
Invoice details State (in Tax case of Coods/ Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier)	-		 	- 1	┞	+	
Invoice details State (in Tax case of Coods/ Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier)		ESS	- A	<u>-</u>	├	+	
Invoice details State (in Tax case of Coods/ Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier)			Rat N A	<u> </u>	L	\downarrow	
Invoice details State (in Tax case of Coods/ Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier)		te Ta; I Tax	- Am	14	L	\downarrow	
Invoice details State (in Tax case of Coods/ Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier)	_	Sta	t. (%)	=	L	\downarrow	_
Invoice details State (in Tax case of Coods/ Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (Goods/ Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier) Rate (G/S) Supplier)		entral Tax	te Am	2	L	+	
Invoice details State (in case of Goods/ Goods/ Taxable UQCQTY (G/S) 2 3 4 5 6 7 24A 24B 8	-		nt. (%)	=	┝	╀	
Invoice details State (in case of Goods/ Goods/ Taxable UQCQTY (G/S) 2 3 4 5 6 7 24A 24B 8		tegrat Tax	ate O			╀	_
No Date Value Services HSN value (G/S) 2 3 4 5 6 7 24A 24B	-		<u> </u>		\vdash	+	_
No Date		State (ii case of	supplier	8			
No Date			QTY.	24B			_
No Date			30c	24A		Ī	_
No Date	ļ		Faxable value	7			_
No Date		tails	ISN	9			
No Date		nvoice de	Goods/ Services G/S)	_			j
GSTIN/ Name of registered supplier No Date		ii ii	Value	-			_
GST1N/ Name of nregistered supplier No			Date	3			
GSTIN/ Name of rregisterec supplier				2			
- r I I I		GSTIN/ Name of nregistered	supplier				

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D; ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(* In case of Goods: ARE and Date of Receipt are mandatory)

Place

Date

U

Signature of Authorised Signatory

(Name)

Designation/ Status

A STE

Statement 6:

Statement in case of Application filed under Rule 89(2)(i)

[Refund u/s 77(1) & 77(2) - Tax wrongfully collected and paid |

Order Details (issued in pursuance of Section 77 (1) and (2):

Order No:

Order Date:

Transaction which were held inter State / intra-State supply subsequently	Place of Supply (only if different from the location	of recipient)	15	
/ intra-State sup	Cess	Amt	4	
held inter State	State Tax	Amt	13	
on which were	Integrated Central Tax Tax	Amt	2	
Transacti	Integrated Tax	Amt	=	
/ inter-State transaction earlier	Place of Supply (only if different from the location	of recipient)	10	
inter-State 1	Cess	Amt	6	
ra -State /	State Tax	Amt	∞	
lered as int	Integra Central ted Tax Tax	Amt	_	
ion consid	Integra ted Tax	Amt	9	
GSTIN/ UIN Details of invoice covering transaction considered as intra –State	etails	Taxable Value	۸	
nvoice co	Invoice details	Value	4	
tails of		. Date	 m 	
D		Š	2	
GSTIN/ UIN	(in case B2C)		_	

Statement 7:

Statement in case of application filed under Rule 89(2)(k)

Refund on account excess payment of tax

Register	Cess	8	
n Liability	State Tax	7	
available i	Central Tax	9	
Excess amount available in Liability Register	Integrated Tax Central State Tax Tax	5	
	return	4	
Reference no. Date of of filing		3	
Sr. No. Tax period		2	
Sr. No.		-	





Annexure-2

Certificate

This is to certify that in respect of the refund amounting to INR <>> (in words) claimed by	M/s
(Applicant's Name) GSTIN/ Temporary ID for the tax period <>, the incidence	of tax
and interest, has not been passed on to any other person. This certificate is based on the examination	⇔ Lthe
Book s of Accounts, and other relevant records and Returns particulars maintained/ furnished by the appli-	€ ant

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membeship Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

[See Rule 95(2)]

Acknowledgment

Your application for re	eruna is	nereby ackno	wiedged again	st <applica< th=""><th>ition Keteren</th><th>ce Number></th></applica<>	ition Keteren	ce Number>
Ackn ovledgement Nu	mber		:			
Date of Acknowledger	ment		:			
GSTI'N. UIN/ Tempora	ary ID, i	f applicable	;			
Applicant's Name			:			
Form No.						
Form Description						
tom bescription			•			
Jurisdiction (tick appro	opriate)		:			
Centre St	tate/	Union T	erritory:			
Filed by		:				
		Refund Ap	plication Detai	ils		
Tax Period						4 000
Date and Time of Filin	g		····································			
Reason for Refund						
Amount of Refund Cla	imed:	Interest	Penalty	Fees	Others	Total
Central Tax	10.5	increst	Tenany	1 203	Omers	
State Tax						
UT Tax						
Integrated Tax						
		+				
Cess						

Note 1: The status of the application can be viewed by entering ARN through < Refund> Track Application Status" on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

[See Rule 90(3)]

Deficiency Memo

Refere	ence No. ;	Date: <dd mm="" th="" yyyy<=""></dd>
To		
	(GSTIN/ UIN/ Temporary ID)	
	(Name)	
	(Address)	
Subjec	et Refund Application Reference No. (ARN)	Dated <dd mm="" yyyy="">Reg</dd>
Sir/Ma	ulam,	
your a j	oplication, certain deficiencies have been noticed	
Sr No	Description(select the reason from the drop d	own of the Refund application)
1.	<multi option="" select=""></multi>	
2.		
	Other <text box=""> { uny other reason other master'}</text>	her than the reason select from the 'reason
You ar	e advised to file a fresh refund application after	rectification of above deficiencies
Date:		Signature (DSC):
Place:		Name of Proper Officer:
		Designation:
		Office Address:

THE "

[See Rule 91(2)]

	pse	e Rute 91(2	/]		
et in Order No:				Date: <dd m<="" th=""><th>M/YYYY 1</th></dd>	M/YYYY 1
(GSTIN)					
(Name)					
(Address)					
	Provisio	nal Refund	Order		
nc'Application Reference No. (Al	RN)	Dated	<dd <="" mm="" td=""><td>YYYY></td><td></td></dd>	YYYY>	
novledgement NoDate	d <l< td=""><td>D/MM/YY</td><td>YY></td><td></td><td></td></l<>	D/MM/YY	YY>		
∕l a¦am,					
reference to your above mentione	ed application	on for refund	d, the following	amount is sanction	ed to you
isional basis:					
	<u> </u>	1			
Sr. Description No	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
i. Amount of refund claimed					
ii. 10% of the amount claimed as refund (to be sanctioned later)					
iii. Balance amount (i-ii)					
iv. Amount of refund sanctioned			Address of the Landson	: : :	
Bank Details					
v. Bank Account No. as per application					
vi. Name of the Bank		-			
vii. Address of the Bank /Branch					
viii. IFSC					
ix. MICR					
1			Signa	ature (DSC):	
:			Name	e:	
			Dasi	gnation:	

Office Address:

[See Rule 91(3), 92(4), 92(5) & 94]

Payment Advice

Pay	ment Advice N	lo: -	-			Date: ≤DD/MM	1/YYYY
To ·	<c:ntre> PAC</c:ntre>	D/ Treasury/ RBI/ I	Bank				
Refi	urac Sanction O	order No					
Orde	er Date <d< td=""><td>DD/MM/YYYY></td><td></td><td></td><td></td><td></td><td></td></d<>	DD/MM/YYYY>					
GST	TN' UIN/ Tem	porary ID ⇔					
	ıe:⇔	per					
Refu	ındAmount (as	s per Order):					
	[Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	Net Refund a	mount sanctioned					T
	Irterest on de	layed Refund					1
	Total						
	,						
		Details of the	Bank				
	i.	Bank Account n	o as per applica	ation			
	ii.	Name of the Bar	nk				
l	tii.	Name and Addr	ess of the Bank	/branch			
	iv.	IFSC					
	v.	MICR					
Date:					6	(DCC)	
Date. Place					Signa	ture (DSC):	
Hace						nation:	
					_	e Address:	
To					Office	e Address.	
1.07	(GST)	IN/ UIN/ Temporary	v ID)				
	(Osm		,,				
	(Add						آگ

[See Rule 92(1),92(3),92(4),92(5)& 96(7)]

Order No.:	Date: <dd mm="" th="" yyyy<=""></dd>
То	
(GSTIN/ UIN/ Temporary ID)	
(Name)	
(Address)	
Show cause notice No. (If applicable)	
Acknowledgement No	Dated <dd mm="" td="" y<="" yy="" ➤=""></dd>

Refund Sanction/Rejection Order

Sir/M adam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*. Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

^{*}Strike out whichever is not applicable

Sr no	Description	Central Tax	State Tax	UT Tax	Integrated Tax	Ces
i.	Amount of refund/interest* claimed					
ii.	Refund sanctioned on provisional basis (Order Nodate) (if applicable)					_
iii.	Refund amount inadmissible < <reason dropdown="">> <multiple allowed="" be="" reasons="" to=""></multiple></reason>					_
iv.	Gross amount to be paid (1-2-3)					_
V.	Amount adjusted against outstanding demand (if any) under the existing law or under the Act.					_
	Demand Order No date, Act Period					
	<multiple add="" be="" given="" possible-="" row="" rows="" to=""></multiple>					_
vi.	Net amount to be paid					

^{*}Strike out whichever is not applicable

*If ereby sanction an amount of INR section (5) of section 54) of the Act/under section Strikeout whichever is not applicable		having GSTIN	unde∎ sab
 (a) "and the amount is to be paid to the (b) the amount is to be adjusted toward above/ (c) an amount ofrupees is to be adofthe Table above and the remaining by him in his application". 	ds recovery of arrears as sp	ecified at serial number arrears as specified at se	erial nun aber 5
[®] Strike-out whichever is not applicable.			
Or			
&2. I heeby credit an amount of INR() of he Act	to Consumer Welfare	Fund under sub-section () of Section
&3. 1 hereby reject an amount of INR () of Section () of the Act.	to M/s	_having GSTINund	ler sub-section
*Strike-sut whichever is not applicable			
Date:		Signature (DSC):	
Place:		Name:	
		Designation:	
		Office Address:	

THE !

[See Rule 92(1),92(2) & 96(6)]

Reference No.	Date: <dd mm="" th="" yyyy<=""></dd>
Το	
(GSTIN/UIN/Temp.1D No.)	
(Name)	
(Address)	
Ackn Ovledgement No	Dated

Order for Complete adjustment of sanctioned Refund

Part- A

Sir/Matam,

With reference to your refund application as referred above and further furnishing of information/filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i.	Amount of Refund claimed					
ii.	Net Refund Sanctioned on Provisional Basis (Order Nodate)					
iii.	Refund amount inadmissible rejected >					
iv.	Refund admissible (i-ii-iii)					
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. Demand Order No date <multiple be="" given="" may="" rows=""></multiple>					
vi.	Balance amount of refund	Nil	Nii			N iI

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Part-B

Order for withholding the refund

With reference to your refund application as referred above and further furnishing of information/filing of documents against the amount of refund sanctioned to you has been withheld against following reasons a super details below:

Keiu	ndOrder No.:			· · · ·		
)ate	Ofissuance of Order:					
	Refund Calculation	Integrated Tax	Central Tax	State Tax	UT Tax	 C ∢ %
i.	Amount of Refund Sanctioned					
ii.	Amount of Refund With held					
iii.	Amount of Refund Allowed		· · · · · · · · · · · · · · · · · · ·			
		<< <i>Text>></i>				
	eby, order that the amount of claimed ion reason. This order is issued as per p	d / admissible ref	und as sho	own above is	withhold for	
	ioniteason. This order is issued as per p	provisions under s				
ate:		provisions under s			on () of the	
		provisions under s		() of Sectic	on () of the	
ate:		provisions under s		() of Section	on () of the	

SHE

FORM-GST-RFD-08

[See Rule 92(3)]

Notice for rejection of application for refund

SCN [No.:	Date: <dd mm="" th="" yyyy<=""></dd>
To		
	(GSTIN/ UIN/ Temporary ID)	
	(Name)	
	(Address)	
ACK T	NOWLEDGEMENT No	
ARN	Dated	<dd mm="" yyyy=""></dd>
This b	as reference to your above mentioned application for refe	und, filed under section 54 of the Act. On
exami	nation, it appears that refund application is liable to be re	jected on account of the following reasons
Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.	i	
ii		
iii	Other{ any other reason other than the reasons mentioned in 'reason master'}	
	e hereby called upon to show cause as to why your refusionald not be rejected for reasons stated above.	and claim, to the extent of the amount specified
	are hereby directed to furnish a reply to this notice with	hin fifteen days from the date of service of this
∐You	are also directed to appear before the undersigned on D	D/MM/YYYY at HH/MM.
•	fail to furnish a reply within the stipulated date or fail to dime, the case will be decided ex parte on the basis of	
Date:		Signature (DSC):
Place:		Name:
		Designation:
		Office Address:

FORM-GST-RFD-09

[See Rule 92(3)]

Reply to show cause notice

Date: <DD/MM/YYYY

1.	Reference No. of Notice	Date of issue
2.	GSTIN / UIN	
3	Name of business (Legal)	
1.	Trade name, if any	
5	Reply to the notice	
6.	List of documents uploaded	
7.	Verification I the information given hereinabove nothing has been concealed theref	hereby solemnly affirm and declare that is true and correct to the best of my knowledge and belief and from.
		Signature of Authorised Signatory Name Designation/Status
	Place	
_	Date DD/MM/YYYY	

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

A STATE OF THE STA

FORM GST RFD-10

[See Rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1.	UIN	:
2.	Name:	
3.	Address :	
4.	Tax Period (Quarter)	: From <dd mm="" yy="">To <dd \subseteq="" mm="" th="" y<=""></dd></dd>
5 _	Amount of Refund Claim	: <inr><in words=""></in></inr>
		Amount
	Central Tax	
	State Tax	
	UT Tax	
	Integrated Tax	
	Cess	
	Total	
6.	Details of Bank Account:	
	a. Bank Account Number	
	b. Bank Account Type	
	c. Name of the Bank	
	d. Name of the Account Holder/Operator	
	e. Address of Bank Branch	
	f. IFSC	
	g. MICR	
7.	Reference number and date of furnishing FORM	GSTR-11
8.	Verification	
	I as an authorised representative of <	< Name of Embassy/international organization · ·
	hereby solemnly affirm and declare that the info	rmation given herein above is true and correct to the
	best of my knowledge and belief and nothing has	_
		s specified agency of UNO/Multilateral Financial
	•	assy of foreign countries/ any other person/ class of
	persons specified/ notified by the Government.	assy of foreign countries, any enter person, enamen
	Date:	Signature of Authorised Signatory:
		Ç ,
	Place:	Name: Designation / Status:

Form GSTR-1

[See Rule(59(1)]

Details of outward supplies of goods or services

				\	/ea	-							
				١	Иоп	th					•	·	
1.	Τ -	GSTIN										İ	ł
2.	(a)	Legal name of the registered person		•		•				1 -	1	1	ı
	(b)	Trade name, if any											
3.	(a)	Aggregate Turnover in the preceding Financial Year											
	(b)	Aggregate Turnover - April to June, 2017						<u> </u>	1				1

4.Taxable outward supplies made to registered persons (including UIN-holders)otherthan supplies covered by Table 6

(Amount in Rs. fo # all Tables)

GSTIN/	In	voice de	etails	Rate	Taxable		Amo	unt		Place of
UIN	No.	Date	Value		value	Integrated Tax	Central Tax	State / UT Tax	Cess	Supply € Name of State)
1		3	4	5	6	7	8	9	10	
			x on rever					through e-com		
						ing TCS (oper	ator wice po	ta wisa)		
GSTIN of				етсе оре	rator attract	ing res (oper	ator wise, ra	te wise)		
				i		i i			1	

5. Taxable outward inter-State supplies to un-registered personswhere the invoice value is more than Rs 2.5 lakh

Place of Supply	l i	nvoice det	ails	Rate	Taxable	Amount			
(State)	No.	Date	Value		Value	Integrated Tax	Cess		
1	2	3	4	5	6	7	8		
5A. Outward supp	lies (othe	er than sup	plies made	e through e-	commerce ope	rator, rate wise)			
		<u> </u>	<u>-</u>			, s-ric/			
]			 				
5B.Supplies made	through	e-commer	ce operato	rattracting '	ICS (operator	wise, rate wise)			
GSTIN of e-comm	erce ope	rator	-			<u> </u>			
	•	<i>,</i> -							
					T		 · ·		



6. Zero rated suppliesand Deemed Exports

GSTIN of recipient	In	voice de	tails		bill/Bill of port	Integrated Tax				
	No.	Date	Value	No.	Date	Rate	Taxable value	And		
1	2	3	4	5	6	7	8	Q		
6A.Export:		•	•		•	•				
4D 0 12 1 4 000		DEZ D]]				
6B. Supplies made to SEZ	unit or	SEZ De	veloper							
							,.			
6C. Deem el exports		<u> </u>	LL			l :				

7.Taxable supplies (Net of debit notes and credit notes) to unregistered personsother than the supplies covered in Table 5

Rate of tax	Total Taxable		-		
	value	Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					_
7A(1).Consolidated rate v	vise outward supplies	[including supplie	es made through e-	commerce operator attracting	- <u>ស្</u> ICS]
		- 1. A. A. A. A. A. A. A. A. A. A. A. A. A.		<u></u>	
7A (2).Out of supplies menti wise, rate wise)	oned at 7A(1),value ofs	supplies made the	rough e-Commer	ce Operators attracting To	C'Stoperator -
GSTIN of e-commerce op	erator	•			
		—uri			
7B. Inter-State Supplies	where invoice value is	s uptoRs 2.5 La	kh [Rate wise]		
7B (1). Place of Supply (1	Name of State)				_
					_
7B(2). Out of the supplie rate wise)	s mentioned in 7B (1)), the supplies n	nade through e-	-Commerce Operators(o	perator wise.
GSTIN of e-commerce op	erator				_
					_

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A.Inter-State supplies to registered persons			
8B.Intra- State supplies to registered persons	- "		
8C.Inter-State supplies to unregistered persons			
8D.Intra-State supplies to unregistered persons			

9. Amen climents to taxable outwardsupply details furnished in returnsfor earlier tax periods in Table 4, 5 and [including debit notes, credit notes, refund vouchersissued during current period and amendments thereof]

1	Details of original Revised detail original Del STIN Inv. Inv. GSTIN Invoi No Date						t Notes or r		Rate	Taxable Value	Amount				Place of supply
GSTIN		,			oice		pping bill Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							nished earli ner (origina		icorrec	et					
9C. De	bit No	tes/Cr	edit Note	s/Re	fund 1	voucł	ner [amend	mentsthe	reof]						

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable				
	value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	
Tax period for which the d revised	etails are being	<month></month>			
0A.Intra-State Supplies[inch	iding supplies made thr	ough e-commerce o	operator attractir	ng TCS[[Rate wise]	·
10A (1).Out of supplies mentio wise)	ned at 10A, value of su	pplies made throug	h e-Commerce	Operators attracting TCS(o	perator wise, ra
GSTIN of e-commerce opera	ator]		•
10B. Inter-State Supplies[inc	luding supplies made th	rough e-commerce	operator attract	ting TCS][Rate wise]	
Place of Supply (Name of S	State)	T			
					
10B (1).Out of supplies mention	ned at 10B, value of sup	oplies made through	h e-Commerce	Operators attracting TCS(op	erator wise, raf
wise)					
wise) GSTIN of e-commerce opera	ntor				

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance	Place of supply			Amount	1
	Received/adjusted	(Name of State)	Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6	7
	nution for the curre					
11 A . A	vance amount recei	ved in the tax perio	od for which:	invoice has	not been issued (tax amount to be ac ided to
output ta:	× iability)					
-11A(1).I	nra-State supplies(Ra	ite Wise)				
11A(2).	Inter-State Supplies(Rate Wise)				
· 		,				
11B. Ac	I vance amount receive	ed in earlier tax pe	riod and adius	ted against	the supplies bein	ig shown in this tax - period in -
	s1, 5, 6 and 7	-		<i>Q</i>		,
	Istra-State Supplies(I	Rate Wise)				
11B (2).	Inter-State Supplies()	Rate Wise)				 -
					[
II Amen	dnent of informatic	on furnished in T:	able No. 1111	Lin GSTR-	1 statement for	earlier tax period s[1 mmsb
	fermation]	, in turnismed in T		, in ootk	1 statement to	period of many
Month		Amendment rela No.(select)	ting to inform	nation furr	nished in S.	11A(1) 11A(2) 11 B(1) 11BC

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description	-		Total	Total		Am	ount	
		(Optional if HSN is provided)		Quantity	value	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
	- i									

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. 1	No.	Total	Cancelled	Ne t issued
		From	То	number		
1	2	3	4	5	6	7
ı	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice]"	
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in a output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

	S
	Signatures
Place	Name of Authorised Signatory
Date	Designation /Status



Instructions -

1. Term sused:

a. GSTIN: Goods and Services Tax Identification Number

b. UIN: Unique Identity Number

c. UQC: Unit Quantity Code

d. HSN: Harmonized System of Nomenclature

e. POS: Place of Supply (Respective State)

f. B to B: From one registered person to another registered person

g. B to C: From registered person to unregistered person

- 2. The deails in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax perioc1.
- 3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.
- 4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
 - (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these cate prories are to be furnished separately in the Table.
 - (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/ (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
 - (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.
- 5. Table 4 capturing information relating to B to B supplies should:
 - (i) be captured in:
 - a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;
 - b. Table 4B for supplies attracting reverse charge, rate-wise; and
 - c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
 - (ii) CapturePlace of Supply (PoS) only if the same is different from the location of the recipient.
- 6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
- 7. Table 6 to capture information related to:
 - (i) Exports out of India

- (ii) Supplies to SEZ unit/ and SEZ developer
- (iii) Deemed Exports
- 8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said in voice the detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) tollowed by number of shipping bill.
- 9. Any sapply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported also by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of 1GS1 in respect of supply of services would, be created from this Table..
- 10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank
- 11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B.
- 12. Table 7 to capture information in respect of taxable supply of:
 - (i) B to C supplies (whether inter-State or intra-State) with invoice value uptoRs 2,50, €000;
 - (ii) Taxable value net of debit/ credit note raised in a particular tax period and in formation pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
 - (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
 - (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);
 - (v) Table 7B (1) to capture gross inter-State supplies including supplies made through ecommerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and
 - (vi) Table 7B to capture information State wise and rate wise.
- 13. Table 9 to capture information of:
 - (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
 - (ii) Information to be captured rate-wise;

THE

- (iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit motely redit rate, the details of invoice shall be mentioned in the first three columns. While summating revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,
- (iv) Pace of Supply (PoS) only if the same is different from the location of the recipient;
- (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and
- (vi) Shipping bill to be provided only in case of exports transactions amendment.
- 14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.
- 15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.
- 16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover uptoRs. 1.50 Cr but they need to provide information about description of goods.
- 17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but uptoRs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

Form GSTR-1A

[See Rule59(4)]

Details of auto drafted supplies

(From GSTR 2, GSTR 4 or GSTR 6)

Year

				Mon	th						
1.	GST	<u> </u>				i	Τ] [[
2.	(a)	Legal name of the registered person	•			•		. ,	•	·	
	(b)	Irade name, if any									

3. Taxable outward supplies made to registered persons including supplies attracting reverse charge other than the supplies covered in Table No. 4

GSTIN/ UIN	In	voice de	etails	Rate	Taxable value		Place of			
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	Supply (Name of State)
Π	2	3	4	5	6	7	8	9	10	11
3 А. Supp		er than t	nose attrac	eting reve	erse charge (From table 3 o	1 GSTR-2)	Ţ I	1	
ł										
[3B. Suppl	ies attr	acting re	verse cha	rge (From	ı table 4A of			<u>l</u>		 -

4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Ī	nvoice det	ails	Integrated Tax						
	No.	Date	Value	Rate	Taxable value	Tax amount				
	2	3	4	5	6	7				
4A. Supplies made to SE	T ann or st	a. isevelop								
4B. Deemed exports	<u>L, </u>									
	[

5. Debit notes, credit notes (including amendments thereof) issued during current period

Detail	s of or	iginal	Revis	sed de	etails	of document	Rate	Taxable	Place of				
do	cumei	nt	or de	tails	of ori	ginal Debit /		value	supply				
				C	redit 1	Note			(Name of				
GSTIN	No.	Date	GSTIN	No.	Date	Value			State)	Integrated	Central	State /	Cess
ĺ										Tax	Tax	UT Tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
-		~				·						 · · †	•



Verification

I hereby silemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and in case of any reduction in output tay liability the benefit thereof has been/will be passed on to the recipient of supply.

	Signatures
Place	Name of Author ised
Signatory	
Date	Designation
/Status	-

Details of inward supplies of goods or services

Year

		IVIOIIII
1.	GSTIN	
2.	(a) Legal name of the registered person	Auto populated
	(b) Tade name, if any	Auto populated

3. Inward supplies received from a registered person other than the supplies attracting revers charge

(Amount in Rs. for all Tables)

GSTIN of supplier		/oice	details	Rate	Taxabie value	7	Amount o	f Tax		supply	Whether input or input service/ Capital		nt of ITC	-	.
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS	4	goods (incl plant and machinery)/ Ineligible for ITC	Tax		UI fax	
1	2	3	4	5	6	7	8	9	10	11	12	13	. 14	15	16

4. Inward supplies on which tax is to be paid on reverse charge

	lnv	oice d	ctails	Rate	Taxable	A	ութայլ օլ	Tax		Place of	l I		tof ITC a	ıvailabl	c
of supplier		Date	Value		value	Integrated tax	Central Tax	State/ UT Tax	CESS	(Name	input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for	Integrated]	Central Tax	State/ UT Tax	Cess
i 4A. Inv	i 2 A. Inward		4 plies re	5 eceiv	6 ed from	7 a registered	8 supplier	9 (attrac	10	11 everse cl	1TC 12	13	14	15	16
		,												j	, [
4B. Inv	vard	supp	olies re	ceive	ed from	an unregiste	ered supp	olier		,					



5. InputsCapital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of	Deta	ails of b entry	ill of	Rate Taxable value	1		Whether input / Capital	Amount of FI	. C available	
supplier	No.	Date	Value			Integrated Tax	Cess	goods(incl. plant and machinery)/ Incligible for ITC	Integrated Tax	Cess
		3	4	5	6	7	8	9	10	11
5A. In	pets									
5B. R	ective	1 from S	SEZ						⊥	
								31,-		
Port code	+}00	f BE=1	3 digits			Assessable	e Value			

6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

origi	Details of Revised details of invoice Bill of entry No		s of	Rate	Taxable value					Place of supply	Whether input or input	Amout	nt of ITC	C availat F	ile Koess				
				GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax			l	Integrated Tax	Central Tax	Sate (U) Lax	
1	7 -	2	ĵ	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
									or good incorre		d from	SEZ [In	form	ation	furnished	l in Table	3 and	4 of carl	lict
									or good		ed from	SEZ [In	form	nation	furnished	<u>l</u> ∄ in Table	5 of e	L a rtier	
	T				. [, , i .
6C.	Del	bit	Note	es/Cred	it N	otes	origi:	nal]								-			
ļ]		_ [
6D.	Del	bit	Note	es/ Cred	dit N	lotes	[ame	ndme	ent of d	ebit notes	s/credit	notes fu	rnish	ned in	earlier ta	x periods]	_	.
] '

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

Description	Value of supplies received from										
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply							
1	2	3	4	5							
7A. Inter-State supplies											
7B. Intra-state supplies											

8. ISD credit received

G SIIN of ISD		ocument etails	I	SD Credi	t received		Amount of eligib 1c 110				
	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess	Integrated Tax	Central Tax	Starte UI	Cree	
1	2	3	4	5	6	7	8	9	■ 0	11	
8A. ISD Invoice									·		
8B. ISD Credit Note			1 1								

9. TDS and FCS Credit received

1	I		Sales Return	Net Value	Amount								
1	STINof e- nerce Operator	Value			Integrated Tax	Central Tax	State Tax/U	I las					
	1	2	3	4	5	6	7						
9A.	TDS												
9B.	TCS												

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance	Place of supply (Name of State)			Amou	nt			
	Paid		Integrated Tax	Central Tax	Stat	e/UT Tax		(ess
1	2	3	4	5		6			1
(I) In	formation fo	r the current mon	th				•		
10A. Ac	dvance amoun	it paid for reverse cl	harge supplies	s in the tax perio	od (tax amour	nt to be ad-	ded to or	itput ta s	liability)
10A(1).	Intra-State su	pplies (Rate Wise)							
10A (2).	Inter -State Su	ipplies (Rate Wise)					I		
	vance amount ected in Table 4	on which tax was p labove]	paid in earlier	period but invo	ice has been	received in	n the curi	rent pe ri	iod [
10B (1). Ti	ntra-State Sup	pplies (Rate Wise)							
10B (2). 11	ntra-State Sup	plies (Rate Wise)							
II Amend	ments of info	ermation furnished	i in Table No	. 10 (I) in an e	arlier montl	 1 (Furnish r	evised in	formatio	n]
Month		Amendment r	relating to info No.(sel	ormation furnisl	ned in S.	10A(1)	10A(2)	10(B1)	10B(2)
						<u> </u>	_		

11. InputTax Credit Reversal / Reclaim

Lescription for reversal of ITC	To be added to or		Amount	t of ITC	
	reduced from	Integrated	Central	State/U□ ■	(155
	output liability	Tax	Tax	Tax	
i i	2	3	4	5	6
A. Information for the current tax period					
(a) Amount in terms of rule 37(2) of ITC Rules	To be added				
(b) Amount in terms of rule 39(1)(j)(ii) of ITC	To be added				
Rules					
(c) Amount in terms of rule 42 (1) (m) of ITC	To be added				
Rules					
(d) Amount in terms of rule 43(1)(h) of the ITC	To be added				
Rules					
(e) Amount in terms of rule 42 (2)(a) of ITC	To be added				
Rules					
(f) Amount in terms of rule 42(2)(b) of ITC	To be reduced				
Rules					
(g) On account of amount paid subsequent to	To be reduced				
reversal of ITC					
(h) Any other liability (Specify)					
B. Amendment of information furnished in Tal	ble No 11 at S. No A in	an earlier ret	turn		ļ
Amendment is in respect of information furnished					١
in the Month					
Specify the information you wish to amend (Drop					
down)					

12. Addition and reduction of amount in output tax for mismatch and other reasons

	Description	Add to or reduce from output liability	Amount						
			Integrated Tax	Central Tax	State ZUI Tax	CLSS			
]	2	3	4	5	6			
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add							
(b)	Tax liability on mismatched credit notes	Add							
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce							
(d)	Reclaim on account of rectification of mismatched credit note	Reduce							
(e)	Negative tax liability from previous tax periods	Reduce							
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce							

A STORY

13. HSN surmary of inward supplies

Sr. No.	HSN	Description (Optional	UQC		Total	Total		Amo	ount					
		if HSN is furnished)		Quantity	value	Taxable Value	Integrated Tax	Central Tax	State/U 1 Tax	Cess				
	2	3	4	5	6	7	8	9	10	11				
	l					1								

Verification

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

	Signatures
Place:	Name of Authorised Signatory
Date:	Designation /Status

Instructions -

1. Term s ised:

a. G STIN: Goods and Services Tax Identification Number

b. Unique Identity Number

c. U0C: Unit Quantity Code

d. HSN: Harmonized System of Nomenclature

e. POS: Place of Supply (Respective State)

f. **B** to B: From one registered person to another registered person

g. **B** to C: From registered person to unregistered person

2. Table 3& 4 to capture information of:

- in GSTR-1 to be made available in GSTR-2 based on auto-populated details re-ceived in GSTR-2A;
- (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
- (iii) The recipient taxpayer has the following option to act on the auto populated information
 - a. Accept,
 - b. Reject,
 - c. Modify (if information provided by supplier is incorrect), or
 - d. Keep the transaction pending for action (if goods or services have not been received)
- (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
- (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
- (vi) Table 4A to be auto populated;
- (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;
- (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
- (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
- 3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.

312

- 4. Recipient to provide for Bill of Entry information including six digits port code and seven digit spill of entry number.
- 5. Taxa be Value in Table 5 means assessable value for customs purposes on which 1081 is computed(IGST is levied on value plus specified customs duties). In case of im ports, the GSTIN would be of recipient tax payer.
- 6. Table to capture amendment of information, rate-wise, provided in earlier tax period s in Table 3, 4 and 5 as well as original/amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
- 7. Table 'captures information on a gross value level.
- 8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or incligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
- 9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are notapplicable in case of tax deducted at source in Table 9.
- 10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
- 11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
- 12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
- 13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
- 14. Reporting criteria of HSN will be same as reported in GSTR-1.

FORM GSTR-2A

[See Rule 60(1)]

Details of auto drafted supplies

(From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8)

Year		
Month		

1.	GSTIN	7							
2.	(a) Legal name of the registered person	1	.4	 	 	 	 1 1	1	'
	(b) Trade name, if any					 	 • •		

PART A

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

		_			•	(,		
GSTIN of supplier	l 	ivoice de	tails	Rate	Taxable value		Amoun	t of tax		Place of supply (Narme of State)
	No.	Date	Value			Integrated tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	
	_							···-· · -		<u> </u>

4. Inward supplies received from a registered person on which tax is to be paid on reverse charge

GSTIN of supptier	r .	Invoice de	etails	Rate	Taxable value	,	Amount	of tax	· · · · ·	Place of supply
	No.	Date	Value			Integrated Tax	Central Tax	State/ UT Tax	Cess	(Name of State)
1	2	3	4	5	6	7	8	9	. 10	11
[1			

5. Debit / Credit notes (including amendments thereof) received during current tax period

Details doc	of orig	_	or detail	ls of c		ocument I Debit /		Taxable value		Amount e	of tax		Place of supply (Name of
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated	Central	State/UT	Cess	State)
	Ļ								Tax	Tax	Tax		ĺ
1	2_	3	4.	5	6	7	8	9	10	11	12	13	14
	<u> </u>		<u> </u>									Ī	i



PART B

6. ISD c radit (including amendments thereof) received

GSTIN of ISD	ISD docu	ment details	l'I	C amount invol	ved	ļ
	No.	Date	Integrated Tax	Central Tax	Stare/ UT Lax	Cess
1	2	3	4	5	6] /
ISD Invoice-eligible ITC						
ISD Invoice -ineligible ITC						
ISD Credit ote –eligible ITC					<u></u>	
ISD Credit rote –ineligible ITC						

PART- C

7. TDS and TCS Credit (including amendments thereof) received

GSTIN of Teductor /	Amount				Amount	
GSTINof e-	received /	Sales Return	Net Value	Integrated	Central Tax	State Tax /UT Tax
CommerceOperator	Gross			Tax		
	Value	ĺ				
1	2	3	4	5	6	7
7A. TIDS						
7B. TCS]		
_						

Form GSTR-3 [See Rule 61(1)]

Monthly return

Year		l
Month		

1.	GST	`N				J	[
2.	(a)	Legal name of the registered person	A	uto	Po	pul							
	(b)	I'rade name, if any	Α	uto	Po	pul		i		 			

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

Sr.No.	Type of Turnover			A	moun		
1	2				3		
(i)	Taxable [other than zero rated]						
(ii)	Zero rated supply on payment of Tax		1 1-				T
(iii)	Zero rated supply without payment of Tax	 					
(iv)	Deemed exports		1			1	ļ
(v)	Exempted						
(vi)	Nil Rated		<u> </u>	-		1	1
(vii)	Non-GST supply						
	Total						

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

Rate	Taxable Value	Amount	of Tax
		Integrated Tax	CESS
ì	2	3	4
A. Taxable supp	lies (other than reverse charge and ze	ro rated supply) [Tax Rate Wise]	
B. Supplies attra	acting reverse charge-Tax payable by	recipient of supply	
C. Zero rated su	pply made with payment of Integrated	d Tax	
D. Out of the sup TCS-[Rate w	pplies mentioned at A, the value of suise]	applies made though an e-commerc	ce operator attracting
GSTIN of e-comi	nerce operator		



4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value		Amount of Tax	
		Central Tax	State /UT Tax	Carrie
	2	3	4	··
A. Taxab k supp	lies (other than reverse charge) [T	ax Rate wise]		
B. Supplies attra	cting reverse charge- Tax payable	e by the recipient of supply		
C O A 64	oplies mentioned at A, the value o	f supplies made though an	a aammaraa anaratar atte	motion It CID at.
wise	opines mentioned at A, the value of	r supplies made diough an	e-commerce operator attr	acting, 105 peac
		supplies made though an	e-commerce operator attr	acting 10.5 IGHe

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value		Amou	ent of Tax	. -
		Integrated tax	Central Tax	State/UT Tax	 Ces
1 -	2	3	4	5	- 6
I) Inter-	State supplies	• • • • • •			
A Taxable	supplies (other than reverse charge a	and Zero Rated supp	ly made with pay	ment of Integrated Ta	
			,		
3 Zero rate	d supply made with payment of Inte	egrated Tax [Rate wi	sej	1	_
Out of the	e Supplies mentioned at A, the value	 e of supplies made tl	hough an e-comn	l nerce operator attractin	– e <u>o</u> ≽, TCS
	11		<u> </u>		<u>-</u> '
II) In t ra-s	state supplies				
A Taxable s	supplies (other than reverse charge)	[Rate wise]			
					_
3 Out of the	supplies mentioned at A, the value	of supplies made th	ough an e-comm	erce operator attracting	g ICS

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of tax	Taxable Value		Amount of tax				
		Integrated Tax	Central Tax	State/UT tax	CESS		
1	2	3	4	5	6		
(I) Inter-Sta	ite inward supplies [l	Rate Wise]		· ·			
(II) Intra-Sta	te inward supplies [Rate Wise]					
		_					

5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of *ax	Differential		·		
	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	C1 88
1	2	3	4	5	
(I) Inter-Sa	te inward supplies (I	Rate Wise)			
			•		
(II) Intra-Sat	e inward supplies (R	Rate Wise)		•	
		· · · · · · · · · · · · · · · · · · ·			

6. Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD/Net of debit in oter credit notes]

Description	Taxable value		Amount of tax				Amount of ITC			
	varac	Integrated Tax	Central Tax	State/ UT Tax	CESS	Integrated Tax	Central Tax	State/ UT Ta x	CISS 	
	2	3	4	5	6	7	8	9	10	
(I) On account of suppl	ies received a	nd debit note	es/credit n	otes receiv	ed durin	g the curren	t tax perio	d	•	
(a) Inputs								 : -		
(b) Input services							ļ · · · · · · · · · · · · · · · · · · ·]	
(c) Capital goods							†			
(II) On account of amend	dments made (of the detail	s furnishe	d in earlie	r tax per	iods)			ı	
(a) Inputs		•				··	[]	••		
(b) Input services		-								
(c) Capital goods	**						† ·- ·· · · · · · · · · · · · · · · · ·			

7. Addition and reduction of amount in output tax for mismatch and other reasons

	Description	Add to or]	Amou	nt	
		reduce from output liability	Integrated tax	Central tax	State / UT tax	CESS
	1	2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				i i
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				1 1
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce		· ·		
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

8. Total tax liability

Rate of Tax	Taxable value		Amount of tax
		72	

		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On ou tvard supplie	es		1		
8B. On inwird supplies	attracting reverse charge				
8B. On inwird supplies 8C. On account of Input Reversal/redaim					

9. Credit of FDS and TCS

		Amount						
		Integrated tax	Central tax	State/ UT Tax				
	1	2	3	4				
(a)	TDS							
(b)	TCS							

10. Interest liability (Interest as on)

On account of	Output	ITC	On	Undue exces	Credit of	Interest	Delay in	Lotal
	liability	claimed on	account of	claims or	interest on	liability	payment	interest
		mismatched	other ITC		rectification of	carry	of tax	liability
	mismatch	invoice	reversat	reduction	mismatch	forward		
				[refer sec				
				50(3)]				
<u> </u>	2	3	4	5	6	7	8	. 9
(a) Integrated Tax								
(b) Central Tax								i.
(c) State/UT Tax								
(d) Cess								

11. Late Fee

On account of	Central Tax	State/UT tax
_ 1	2	3
Late fee		

Part B

12. Tax payable and paid

Descrition	Tax payable	Paid in cash		Paid through ITC				
			Integrated Tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	К	
(a) Integrated Tax								
(b) Central Tax	·					i		
(e) State/UI Tax								
(d) Cess					<u> </u>			

13. Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) CentralTax		
(c) State/UI Tax		
(d) Cess		
II Late fee		
(a) Central tax		
(b) State/UT tax		

14. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos
1	2	3	4	5	6	<i>i</i>
(a) Integrated tax		-,				
(b) Central Tax		<u></u>			 	
(c) State/UT Tax					†··	
(d) Cess			<u> </u>	-		
Bank Account Details (Dro	p Down)				† · · · · · !	

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in		Interest	Late fee			
	cash	Integrated tax	Central Tax	State/UT Tax	Cess	<u>.</u> !	
ii	2	3	4	5	6	7	8
(a) Integrated tax					ļ		; ;
(b) Central Tax		·. <u> </u>					
(c) State/UT Tax	_				İ		1 j
(d) Cess					İ		

Verification

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

25

	Signatures of Authorised Signatory
Place	Name of Authorised Signatory
Date	Designation /Status

Instructions:-

1. Terms Used :-

a) GSTIN: Goods and Services Tax Identification Number

b) TDS:- Tax Deducted at source C) TCS:- Tax Collected at source

- 2. GSTR 3 can be generated only when GSTR-1 and GSTR-2 of the tax period have been filed.
- 3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
- 4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
- 5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available it relectronic credit edger and cash ledger.
- 6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes an ladvances received.
- 7. Table 4.1 will not include zero rated supplies made without payment of taxes.
- 8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
- 9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
- 10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
- 11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
- 12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.
- 13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
- 14. Refund claimed from eash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.



Form GSTR - 3A

[See rule 68]

Reference No:			Da∎c
То			
GSTIN			
Nar	ne		
Add	ress		
	Notice to return defaulter	r u/s 46 for not filing return	
Tax Period-	Type of Return -		
	liability for the aforesaid tax p	o furnish return for the supplies teriod by due date. It has been no	
assessed u/s 62 of	the Act, based on the relevant	turn within 15 days failing which t material available with this off o pay interest and penalty as per p	fice. Please mote that it
3. Please note that no f	urther communication will be i	ssued for assessing the liability.	
4. The notice shall be of issue of the assessment		n in case the return referred abov	e, is filed by you before
		Or	
Notice to return	defaulter u/s 46 for not filing	g final return upon cancellation	of registration
Cancellation order Application Refe	er No erence Number, if any -	Date Date -	
		egistration or cancellation of your submit a final return in form GS	-
2. It has been noticed that	at you have not filed the final re	eturn by the due date.	
days failing which yo provisions of the Act	our tax liability for the aforesal based on the relevant material	turn as specified under section 4 id tax period will be determined available with or gathered by this to pay interest as per provisions of	in accordance with the office. Please note that
4. This notice shall be do order.	eemed to be withdrawn in case	the return is filed by you before	issue of the assessment
Signature Name Designation			

[See rule 61(5)]





- 1. GSTIN
- 2. Legal name of the registered person

Auto Populated

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tux	Сеян
1	2	3	4	5	6
(a) Outward tauble supplies (other than zero rated, nil rated and					
exempted)					
(b) Outward tauble supplies (zero rated)					1
(c) Other outwid supplies (Nil rated, exempted)			· -		Ì
(d) Inward supples (liable to reverse charge)			· · · · · · · · · · · · · · · · · · ·		
(e) Non-GS Γ oxward supplies					1

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable presons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	2	3
Unregistered Persons			
Composition Taxable Persons			
UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				-
(3) Inward supplies liable to reverse charge (other than 1 &2 above)				
(4) Inward supplies from ISD				•
(5) All other ITC		<u> </u>		
(B) ITC Reversed				
(1) As per Rule 42&43 of ITC rules				
(2) Others				
(C) Net IT(Available (A) - (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5. Values of exempt, nil-rated and non-GST inward supplies

	Nature of supplies	Inter-State supplies	Intra-State supplies
· _	1	2	3
From a supplier und	der composition scheme. Exempt and Nil rated supply		
Non GST sup ply			

6.1 Payment of tax

Description	Tax		Paid throu	gh ITC	-	Tax paid	Tax/Cess	Interest	Late Fee
	payable	Integrated	Central	State/UT	Cess	TDS./TCS	paid in		

THE

		Tax	Tax	Tax			cash		
1	j: 2	3	4	5	6	7	8	9	
Integrated Tac					·				
Central Fax	 •								[
State/Ul Tax									Ī
Cess									[]

6.2 TDS/TC SCredit

Detils	Integrated Tax	Central Tax	State/UT Tax
. 71	2	3	4
TDS	· · · · · · · · · · · · · · · · · · ·		
TCS	自然的 自然的 医软骨 软件		

Verification (by Authorised signatory)

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

Instructions:

- 1) Value of Taable Supplies = Value of invoices + value of Debit Notes value of credit notes + value of advances received for which a invoice whave not been issued in the same month value of advances adjusted against invoices
- 2) Details of avances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

Form GSTR-4

[See Rule 59(4)]

GSTIN

Legal name of the registered person

١. 2.

(a)

Quarterly return for registered person opting for composition levy

Year Quarter

Auto Populated

	(b)	<u> Trade</u>	e name	, if any						Auto Po	pulat	ed				
}.	(a)	Aggr	egate '	Furnove r	in the	e prece	ding Finan	icial Yea	ır						\Box . \Box]
	(b)	<u>Aggr</u>	egate [Turnover	- Api	ril to Ju	ine, 2017									İ
	TIN			ipplies i	inclu	ding s	Taxable	n which	ı tax is			on reverse	e chai	rge		ace of
	of plier	No. Date Value					value	Integra	ntod (Control T	nv C	tate/UT Ta	v 1	ESS		ipply anic o
				iic v	aide			Tax		-ciitiat i	dA S	tate/t/i ia	` `	. Doo		date)
	1	2		3	4	5	6	7		8		9		10		H
— 4А	. Inwa	a.rd sup	plies r	eceived	from a	a regist	ered suppl	lier (othe	r than	supplies	attrac	ting revers	e chai	rge)	١.	
		ŗ <u></u>	· 		T		• • • • • • • • • • • • • • • • • • • •	`								
4B.	. Inwa	ırd sup	plies r	eceived	from a	regist	ered suppl	ier (attra	ecting	reverse (harge	 :)				
	l		<u> </u>								l	<u></u>				
4C.	. lnwa — r	ard sup	plies re	eceived f	rom a	ın unre	gistered st	ıpplier							ı	
	1		<u> </u>								.1.				_].	
4D.	Impo	ortofse ———	ervice												T	
4D.	Impc	ort of se	ervice			-									<u></u>	
A do	mencebit metails] ments	to de redit n	otes and	d thei	r subse	olies furnis equent am invoice	endmer		le Integ	ated	Amo	unt	e/UT		Pla su (N
A do	mence ebit metails	I ments totes/cr of origi	to de redit n	Revise GSTIN	d det	r subse	invoice Value	Rate	Taxabi value	Integ	rated	Amo Central Tax	unt State	e/UT ax	Cess	Pla su (N
A do	mence ebit metails of inv	I ments notes/ci of origi /oice No.	to de redit minal	Revise GSTIN	their det No.	ails of Date	invoice Value	Rate 8	Taxabl value	Integ	rated x	Amo Central Tax	unt State	e/UT ax 12	Cess	Pla su (N
A do	mence ebit metails of inv	I ments notes/ci of origi /oice No.	to de redit minal	Revise GSTIN	their det No.	ails of Date	invoice Value	Rate 8	Taxabl value	Integ	rated x	Amo Central Tax	unt State	e/UT ax 12	Cess	Pla su (N
A de De	mence ebit metails control	I ments totes/cr of origit /oice No. 2 plies [I	Date 3	Revisor GSTIN 4 ation fur	No.	ails of Date 6 d in Ta	invoice Value	Rate 8	Taxabl value	Integ	rated x	Amo Central Tax	unt State	e/UT ax 12	Cess	Pla su (N
A do	mence ebit metails control	I ments totes/cr of origit /oice No. 2 plies [I	Date 3	Revise GSTIN	No.	ails of Date 6 d in Ta	invoice Value	Rate 8	Taxabl value	Integ	rated x	Amo Central Tax	unt State	e/UT ax 12	Cess	ding Pla su (N of 5



6. Tax orm outward supplies made (Net of advance and goods returned)

Rate oftax	Turnover	Composition	tax amount
		Central Tax	State/UT Tax
1	2	3	4

7. Amen Aments to Outward Supply details furnished in returns for earlier tax periods in Table No. 6

Quarter	Rate		Original detai	ls	Revised details			
		Turnover	Central Tax	State/UT tax	Turnover	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	

8. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance	Place of supply (Name of State)	Amount					
	Paid		Integrated Tax	Central Tax	State/ U	T Tax	(Cess
I	2	3	4	5	6			1
(I) In form	nation for th	e current quarter						
8A. Advan	ce amount pa	id for reverse charge s	supplies in the tax	period (tax amo	unt to be a	dded to c	output tax	 hability
8A (1). Intra	-State supplie	es (Rate Wise)						
						v-	Ĭ	
8A (2). Inter	-State Suppli	es (Rate Wise)				-		
		vhich tax was paid in				in the cu	rrent peri	od
reflected in T	able 4 above]	(tax amo	unt to be reduced	from output tax	liability)			
8B (1). Intra-	State Supplie	s (Rate Wise)						
							<u> </u>	
8B (2). Intra-	State Supplie	s (Rate Wise)	,				•	
							<u> </u>	
II Amendme	ents of inform	nation furnished in T	Table No. 8 (I) fo	r an carlier qua	arter			
Year C	Quarter	Amendment relating No.(select)	to information fu	8A(1)	8A(2)	8B(1)	8B(2)	
				_				

9. TDS Credit received

GSTIN of Deductor	Gross Value	Amount			
		Central Tax	State/UT Tax		
1	2	3	4		

10. Tax par jable and paid

Desc aption	Tax amount payable	Pay tax amount
	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/JT Tax		
(d) Cess		

11. Interest Late Fee payable and paid

Description	Amount payable	Amount Paid
i	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Cental Tax		
(c) StateUT Tax		
(d) Cess_		
(II) Late ice	77-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7	
(a) Central tax		
(b) StateUT tax		_ `

12. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax		. .				· · · · · · · · · · · · · · · · · · ·
(b) Central Tax			<u></u>			
(c) State/JT Tax						• ••• •••
(d) Cess						
Bank Account Details (Drop Down)					

13. Debit entries in cash ledger for tax /interest payment

[tobe populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
	2	3	4
(a) Integrated tax		376 F	
(b) Central Tax			
(c) State/UT Tax	•		
(d) Cess	****		

Verification

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

9	Signature of Authorised Signatory
Place	Name of Authorised Signatory
Date	Designation /Status

Instructions:-

- 1. Tems used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) I'DS: Tax Deducted at Source
- 2. The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant taxperiod.
- 3. Aggregate turnover of the taxpayer for the immediate preceding financial year and tool quarter of the current financial year shall be reported in the preliminary information to table
 - 3. This information would be required to be submitted by the taxpayers only in the trist year and should be auto-populated in subsequent years.
- 4. Table 4 to capture information related to inward supplies, rate-wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of service;
 - (v) Tax recipient to have the option to accept invoices auto populated/add invoi ces, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
 - (vi) Place of Supply (PoS) only if the same is different from the location of the recipient.
- 5. Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (PoS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit /credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the cletails of original debit /credit note shall be mentioned in the first three columns of this Table,
- 6. Table 6 to capture details of outward supplies including advance and net of goods returned during the current taxperiod.
- 7. Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.
- 8. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8.
- 9. TDS credit would be auto-populated in a Table 9.

Form GSTR-4A

[See Rule 59(3)& 66(2)]

Aut O-trafted details for registered person opting for composition levy

(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)

Year

			Quarter
1.	GST	IN	
2.	(a)	Legal name of the registered person	Auto Populated
	(b)	Trade name, if any	Auto Populated

3. Inward supplies received from registered person including supplies attracting reverse charge

GSTIN of supplier	Invoice details				Taxable value		Place of supply (Name of			
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	State)
Ī	2	3	4	5	6	7	8	9	10	
						upplier (other than supplies attracting reverse cha				ge)

4. Debit notes/credit notes (including amendments thereof) received during current period

Detaits doe	of orig ument		Revised details of document or details of original Debit / Credit Note				Rate	Taxable value		Amoun	t of tax		Place of supply (Name of State)
GSTIN	No.	Date	GSTIN			Value			Integrated Tax	Central Tax	State/UT	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	1.4
				-									1

5. TDS Credit received

GSTIN of deductor	Gross value	Amount of tax				
	[Central Tax	State/UT Tax			
1	2	3	4			



Form GSTR-5

[See Rule 60(4A)]

Return for Non-resident taxable person

			Year
			Month
1.	GST		
2.	(a)	iegal name of the registered person	Auto Populated
	(b)	Trade name, if any	Auto Populated
	(c)	Validity period of registration	Auto Populated

3. Inputs/Capital goods received from Overseas (Import of goods

(Amount in Rs. for all Ta bles)

Detai	Details of bill of entry			Taxable	Amount		Amount of ITC	avadable	
No.	Date	Value	Rate	value	Integrated Tax	Cess	Integrated Tax	Carre	
i	_ 2	3	4	5	6	7	8	9	
								_	

4. Amendment in the details furnished in any earlier return

Origi	inal details		Revised details										
Bill	of entry	ntry Bill of entry			Rate	Taxable value	Amount		Amount of ITC available		(1/)	
No	Date	No	Date	Value			Integrated Tax	Cess	Integrated Tax	Cess	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	1.		
					·	<u> </u>					<u> </u>		

5. Taxable outward supplies made to registered persons (including UIN holders)

Ir	ivoice de	tails	Rate	Taxable		Amount			Place of
No.	Date	Value		value	Integrated	Central	State /	Cess	Supply
					Tax	Tax	UT		(Name of
_							Tax		State)
2	3	4	5	6	7	8	9	10	11
		-							
							· - ··		
	No.	No. Date		No. Date Value	No. Date Value value	No. Date Value value Integrated Tax	No. Date Value value Integrated Central Tax Tax	No. Date Value value Integrated Central State / Tax UT Tax	No. Date Value value Integrated Central State / Cess Tax Tax UT Tax

Place (5		Invoice de	tails	Rate	Taxable Value	Amount		
Supply (State)	No.	Date	Value	-		Integrated Tax	Cess-	
1	2	3	4	5	6	7	8	
_								

7. Taxable applies (net of debit notes and credit notes) to unregistered persons other than the supplies mention et at Table 6

Rateoftax	Total Taxable	Amount					
	value	Integrated Tax	Central Tax	State /UT Tax	Cess		
		3	4	5	6		
A. Intra-State supply	(Consolidated, rat	e wise)					
B. Inter-State Supplie		e of invoice is upto	Rs 2.5 Lakh [R	ate wise]			
ace of Supply (Name		or invoice is upto	INS Z.S LAKIE IN	ate wisej			

8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof]

[oforig ument	inal	d	letails	s of doca of originated it No	nal	Rate Taxable Value		Amount		Amount			Amount				Place of supply
G	STIN	No.	Date	GSTI N	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess						
	l	2	3	4	5	6	7	8	9	10	11	12	13	1.4					
8A.	If the	invoic	e detail	s furnish	ed ear	lier were	e incorrec	t						,					
8B.	Debit	Notes/0	Credit 1	Notes [or	iginal)]							·						
8C.	Debit	Notes/C	Credit 1	Notes [an	nendm	ent of d	ebit notes	/credi	t notes fu	rnished in e	earlier tax	periods	L1 						

9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table $7\,$

Rate of tax	Total taxable	Amount						
	value	Integrated Tax	Central Tax	State / UT Tax	Cess			
1	2	3	4	5	6			
Tax period for whi	ch the details are l	peing revised	1					
9A. Intra-State Supp	olies [Rate wise]							
9B. Inter-State Supplement of Supply (N								
		····		Ī [



10. Total | tx liability

		Amount of tax						
Rate of Tax	Taxable value	Integrated	Central	State/UT	CESS			
		Tax	Tax	Tax	CESS			
1	2	3	4	5	6			
10A. On iccou	nt of outward s	upply						
10B. On count of differential ITC being negative in Table 4								

11. Tax payble and paid

Descrition	Tax payable	Paid in cash	Paid through ITC		Tax Paid
			Integrated tax	Cess	
1_	2	3	4	5	6
(a) Integrated Tax					
(b) CentralTax					
(c) State/U Tax					
(d) Cess					

12. Interest, ate fee and any other amount payable and paid

Description	Amount payable	Amount paid
1	2	3
I Interest of account of	f	
(a) Integrated tax		
(b) CentralTax		
(c) State/Ul Tax		
(d) Cess		
II Late fee on account	of	
(a) Centraltax		
(b) State / UT tax		

13. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax					•	
(d) Cess						
Bank Account Details	(Drop Do	wn)				

14. Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in	Tax paid throu	Interest	Late fee	
	cash	Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

Verificatic> n

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

	Signatures of Authorised Signatory
Place	Name of Authorised Signatory
Date	Designation /Status

STATE

Instructions:-

- 1. Tems used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
- 2. GSIR-5 is applicable to non-resident taxable person and it is a monthly return.
- 3. The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
- 4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.
- 5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
- 6. Table 4 consists of amendment of import of goods which are declared in the returns of carlier tax period.
- 7. In voice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under:
 - i. For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
 - ii. For all inter-state B to C supplies, where invoice value is more than Rs. 2.50,000/ (B to C Large) invoice level detail to be provided in Table 6; and
 - iii. For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies shall be filed in Table 7.
- 8. Table 8 consists of amendments in respect of
 - i. B2B outward supplies declared in the previous tax period;
 - ii. "B2C inter-State invoices where invoice value is more than 2.5 lakhs" reported in the previous tax period; and
 - iii. Original Debit and credit note details and its amendments.
- 9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.
- 10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.

Assubmission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.

Form GSTR-5A

[See Rule64]

Details of supplies of online information and database access or retrieval services by a person leneated outside I mlia made to non-taxable persons in India

- 1. GS IIN of the supplier-
- 2. (a) Legal name of the registered person -
 - (b) Trade name, if any -
- 3. Name of the Authorised representative in India filing the return –
- 4. Period:

Month -

Year -

5. Taxable outward supplies made to consumers in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

5A. Amendments to taxable outward supplies to non-taxable personsin India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

6. Calculation of interest, penalty or any other amount

Sr. No.	Description	Amount o	of tax due
		Integrated tax	CESS
1	2	3	4
1.	Interest		
2.	Others (Please specify)		
	Total	"	

7. Tax, in trest, late fee and any other amount payable and paid

Sr. No.	Description	Amount p	ayable	Debit	Amo	unt paid
		Integrated tax	CESS	entry no.	Integrated tax	CESS
1	2	3	4	5	6	7
1.	ax Liability thased on Table & 5A)					
2.	Interest (based on Table 6)					
3.	Others (Please Specify)					

Verification

I hereby sdemnly affirm and declare that the information given herein above is true and correct to the best of

my knowledge and belief and nothing has been co	ncealed therefrom.
	Signature
Place	Name of Authorised Signatory
Date	Designation /Status

Form GSTR-6

[See Rule 59(4) & 60(5)]

Return for input service distributor

					Y	ear							
					N	lont	h		<u></u>		·		
1.	GSTIV			T	Τ	7		 		TT]		
2.	(a) Legal name of the registered person	 	-	•		•	-				1	'	

3. Input taxcredit received for distribution

Γrade name, if any

(Amount in Rs. for all Table 5.)

GSTIN of supplier	Inv	oice deta	ils	Rate	Taxable value		Amount o	f Tax	
зарупет	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CISS
1	2	3	4	5	6	7	8	9	10

4. Total IT C/Eligible ITC/Incligible ITC to be distributed for tax period (From Table No. 3)

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	7	2		
<u> </u>	<u>-</u>	<u>_</u>	4	
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC		,,		

5. Distribution of input tax credit reported in Table 4

GSTIN of recipient/State, if recipient is unregistered	ISD	invoice	Distribution of ITC by ISD						
recipient is unregistered	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS			
1	2	3	4	5	6	7			
5A. Distribution of the amount	of eligible l	ITC							
5B. Distribution of the amount of	of ineligible	e ITC			<u> </u>				

6. Amenchments in information furnished in earlier returns in Table No. 3

Origin	a deta	ails						Rev	ised details					
GSTIN of	No.	Date	GSTIN				Rate	Taxable		Amount of Tax				
supplier			of supplier		nvoice/e redit no	debit ote details		value						
			!	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	(155		
1	2	3	4	5	6	7	8	9	10	11	12			
6A. Infor	natio	n furni	ished in	Table :	3 in an (earlier per	riod w	as incorre	ect			_		
6B. Debi	Vote	s/Cred	it Notes	receiv	ed [Ori	ginal]					1	_		
Ĺ														
6C. Debit	Note	s/Cred	it Notes	[Ame	ndment	s]								
}														

7.Input taxcredit mis-matches and reclaims to be distributed in the tax period

Description	Integrated	Central	State/	Cess
	tax	Tax	UT Tax	
Ī	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on rectification of mismatch				

8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)

GSTIN of	ISD c	redit no.	ISD i	nvoice	1	nput tax dist	ribution by ISD	_
recipient	No.	Date	No.	Date	Integrated Tax	Central Tax	State Tax	CI SS
l	2	3	4	5	6	7	8	- G
8A. Distribution of	f the amour	nt of eligible	e ITC					_
								_
8B. Distribution of	the amour	it of ineligib	ole ITC					
			<u> </u>					_

9. Redistribution of ITC distributed to a wrong recipient (plus / minus)

Orig	inal inpu	t tax credit	distribu	tion	Re	Re-distribution of input tax credit to the correct recipient								
GSTIN of	ISD inv	oice detail		credit	GSTIN of new	ISD i	nvoice	oice Input tax credit redistributed						
original recipient	No.	Date	No	Date	recipient	No.	Date	Integrated Tax	Central Tax	State Tax	CESS			
1	2	3	4	5	6	7	8	9	10	11	12			
9A. Distr	ribution (of the amou	int of el	igible IT	C									
9B. Distr	ibution o	of the amou	int of in	eligible l	ITC									
						·								

10. Late [€€

On account of	Central Tax	State / UT tax	Debit Entry No.
I	2	3	4
Latelee	-		

11. Refunedelaimed from electronic cash ledger

Descrition	Fee	Other	Debit Entry Nos.
1 [2	3	4
(a) Centra Tax		1. 1.	
(b) State/UT Tax			
Bank Account Details (D	rop Down)		

Verification

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

	Signature of Authorised Signatory
Place	Name of Authorised Signatory
Date	Designation /Status

THE STEED

Instructions:-

- 1. Tems Used :
 - a. GSTIN:- Goods and Services Tax Identification Number
 - b. ISD:- Input Service Distributor
 - e. ITC: Input tax Credit.
- 2. G STR-6 can only be filed only after 10^{th} of the month and before 13^{th} of the month succeedin p the tax period.
- 3. ISE details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR 6
- 4. IS D will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that cass ISD has to separately register as Normal taxpayer.
- 5. IS D will have late fee and any other liability only.
- 6. IS D has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the in ward supplies have been received.
- 7. In eigible ITC will be in respect of supplies made as per Section 17(5).
- 8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpa set has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
- 9. Table 7 in respect of mismatch liability will be populated by the system.
- 10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.

Form GSTR-6A

[See Rule59(3) &65]

Details of supplies auto-drafted from

(Auto-drafted from GSTR-1)

										↓	l .			
							Мо	onth	 		. <u></u>			
1.	$\frac{1}{1}$ GS $\overline{1}$	T'IN]			T				Τ-		Ţ.	i	İ
2.	(a)	Legal name of the registered person		 '	1			'	 		k	1	' '	
	(b)	Trade name, if any												

3.Input tax credit received for distribution

(Amount in Rs. for all Table 5)

GSTIN of supplier	Inv	oice de	tails	Rate	Taxable value		Amount		
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	Cess
	2	3	4	5	6	7	8	9	10
								<u> </u>	!

4.Debit / Credit notes (including amendments thereof) received during current tax period

Details of o	riginal c	locument		Re	vised	details	of do	cument	or details o	of Debit / (Credit Not	e
GSTIN of	No.	Date	GSTIN of	No.	Date	Value	Rate	Taxable		Amou	nt of tax	
supplier			supplier					value	Integrated tax	Central Tax	State / UT Tax	Cess
1	_ 2	3	4	5	6	7	8	9	10	11	12	13
		·										

THE STE OF

Form GSTR-7

[See Rule 67(1)]

Return for Tax Deducted at Source

Year		l	
Month			

1.	GSTIN					Ĺ		 Ţ			Ι		
2.	(a) Legil name of the Deductor	A	uto	Por	pula	at(b						i
	(b) Trate name, if any	A	uto	Pop	oula	at (ed						

3. Details of the tax deducted at source

(Amount n Rs. for all Tables)

GSTIN of deducted	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source								
Di dedile evi	tail is deducted	Integrated Tax	Central Tax	State/UT Tax						
	2	3	4	5						

4. Amendments to details of tax deducted at source in respect of any earlier tax period

	Original	details		Re	vised details		
Month	G\$TIN of deductee	Amount paid to deductee on which	GSTIN of	Amount paid to deductee on which	Amount o	f tax deducte	d a t source
		tax is deducted	deductee	taxis deducted	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	×

5. Tax deduction at source and paid

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TDS in respec	t of	
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(II) Late fee	V	··
(a) Central tax		
(b) State / UT tax		

7. Refund daimed from electronic cash ledger

D escription	Tax	Interest	Penalty	Fee	Other	Debit Entry Nc>s
t	2	3	4	5	6	7
(a) Integrated Tax						
(b) Centra Tax						
(c) StateAT Tax						
Bank Account Details (De	rop Down)			· · · · · · · · · · · · · · · · · · ·	_ . _	

8. Debit eratiles in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax	*		
(c) State/LJTTax	**************************************		

Verification

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

	Signature of Authorised Signatory
Place:	Name of Authorised Signatory
Date:	Designation /Status



Instructions -

- 1. Trms used:
 - 3) GSTIN: Goodsand Services Tax Identification Number
 -) TDS:Tax Deducted at Source
- 2. Tible 3 to capture details of tax deducted.
- 3. The 4 will contain amendment of information provided in earlier tax periods.
- 4. Raurn cannot be filed without full payment of liability.

Form GSTR 7A

[See Rule 66(3)]

Tax Deduction at Source Certificate

- 1. TDSC erificate No. –
- 2. GSTINof deductor -
- 3. Name of deductor -
- 4. GSTIN of deductee-
- 5. (a) Le gal name of the deductee -
 - (b) Trade name, if any -
- 6. Tax period in which tax deducted and accounted for in GSTR-7 -
- 7. Details of supplies Amount of tax deducted -

Value on which	Amount of Tax deducted at source (Rs.)				
tax deducted	Integrated Tax	Central Tax	State /UT Tax		
I	2	3	4		

Signature

Name

Designation

Office -

Form GSTR - 8

[See Rule 67(1)]

Statement for tax collection at source

Year	
Month	

1.	GST	N	
2.	(a)	legal name of the registered person	Auto Populated
	(b)	Trade name, if any	Auto Populated

3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of	Details of supplies made which attract TCS			Amount	l at sou rec	
the supplier	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State: /UT Tax
 	2	3	4	5	6	/
3A. Suppli	s made to register	ed persons				
3B. Supplie	s made to unregis	tered persons				

4. Amendments to details of supplies in respect of any earlier statement

Original	details			R	Revised detail	s		
Month	GSTIN of supplier	GSTIN of				Amount o	f tax collec	eted at source
		supplier	Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	Stane/UT Ta
I	2	3	4	5	6	7	8	9
4A. Supplies i	made to regis	stered perso	ons					
4B. Supplies 1	nade to unre	gistered pe	rsons					
	[j					

5. Details of interest

On account of	Amount	Amount of interest		
	in default	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5
Late payment of TCS amount			_	

6. Tax payable and paid

Descripion	Tax payable	Amount paid
1	2	3
(a) Integrated Tax	··· I	
(b) Centra Hax		
(c) State / Ul Tax		

7. Interest payable and paid

Description	Amount of interest payable	Amount paid
1	2	3
(a) Integrated tax		
(b) CentralTax		
(c) State/UT Tax		

8. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Other	Debit Entry Nos.
1	2	3	4	5	6
(a) Integrated tax					
(b) CentralTax			•		
(c) State/UT Tax					
Bank Account Details (Drop Dov	vn)			

9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return]

	Description	Tax paid in cash	Interest
	l	2	3
(a)	Integrated tax		
(b)	Central Tax	- 1- - 10 - 10	
(c)	State/UT Tax		

Verification

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

	Signature of Authorised Signatory
Place:	Name of Authorised Signatory
Date:	Designation /Status

The state of the s

Instructions:-

- 1. Terms Used:
 - a. GSTIN:- Goods and Services Tax Identification Number
 - b. ΓCS:- Tax Collected at source
- 2. Ame-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
- 3. TCS liability will be calculated on the basis of table 3 and table 4.
- 4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
- 5. Cash ledger will be debited for the refund claimed from the said ledger.
- 6. Armount of tax collected at source will flow to Part C of GSTR-2A of the taxpayer on filing o t GSTR-8
- 7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

Form GSTR-11

[See Rule 82]

Statement of inward supplies by persons having Unique Identification Number (UIN)

	Year
 	Month

1.	UE		-			 T	Ţ [
2.	Nane of the person having UIN	Auto populated				†	ļ ļ	·	

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier		Invoice/I ote/Cred detai	it Note	Rate	Taxable value	Amount of tax						
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			
1	2	3	4	5	6	7	8	9	10			
<u>3A.</u> In <u>voi</u>	ees rec	eived										
!												
3B. Debit	Credit	Note re	ceived		a.	1			<u></u>			
									!			

4. Refund amount

1

Integrated tax	Central Tax	State/UT Tax	CESS
1	2	3	4
Bank details (d	rop down)		

Verification

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

Place	Signature
Date	Name of Authorised Signatory
	Designation /Status

Instruction:-

- 1. Tems Used:
 - a. GSTIN:- Goods and Services Tax Identification Number
 - b. UIN:- Unique Identity Number
- 2. U II holder has to file GSTR-11 for claiming refund on quarterly basis or otherwise as and when required to the by proper officer.
- 3. Tale 3 of GSTR-11 will be populated from GSTR-1.
- 4. UII holder will not be allowed to add or modify any details in GSTR-11.

Form GST TRAN-1

Transitional ITC / Stock Statement

- GSTIN -Legal name of the registered person -Trade Name, if any -
- Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:

 Yes/No
- 5. Amount of tax credit carried forward in the return filed under existing laws:

	Total	!	2	,	Service Tax)	Excise and	law (Central	lam /Ca	linder existing	St. no. Registration no.
			دما		Tax)	and pertains	inual under the existing law			ion no. I ax period to which
			4			Column no. 3	specified in	or me return	aftha matuum	Date of filing
			5				last return	carried forward in the said		Balancecenvat credit
			6			provisions	accordance with transitional	as ITC of central tax in		Cenvat Credit admissible

ਭ Details of statutory forms received for which credit is being carried forward

Period: 1st Apr 2015 to 30th June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form Amount	Applicable VAT
C-Form			
i			
Total			
F-Form			
Total			
TL/T-T/UI			
Total			

Amount of tax area observed forward to electromic credit ledger as State TT Tax For all registrations on the same PAN and in the same State)

		T	existi	2	Regis	!		
	ļ Ļ	- 	existing law	No. in	Registration			
		2	return	Tax} in last	and [Entry	ITC of VAT	Balance of	
		Ų.	Pending	which forms payable	Turnover for tax		C Forms	
		4	on (3)	pay:able	tax	Difference	rms	
		5	Pending	which forms Tax payable relatable to	Turnover for		F Forms	
		6	on (5)	Tax payable			TTIS .	
		7			_			
		∞	Pending	forms	for which	Turnover	1/Н	
		9	on (7)	Tax payable			H/I Forms	
		10	(4+6-7+9)	ITC 2-	Transition			

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140(2)).

		,				•				no	Sr.	(a)
	İ	:	2						no.	Document	Invoice / Invoice /	Amount o
Total			w	1					Date	document	Invoice /	f unavailed ce
			4					WE	under existing	registration no.	Supplier's	Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax
			5					law	under existing	registration no.	Recipients'	ect of capital goods
			6				Value	availed	has been partially	goods on which credit	Details of capital	s carried fo
			7	CVD	ED/	taxes paid	Duties and		partially) which	of capital	orward to
	_		30		SAD	paid	and		_	credit		o electro
			9					law	under existing	cenvat credit	Total eligible	nic credit ledger
			10					law	under existing	credit availed	Total cenvat Total cenvat	as central tax
	į					(9-10)	ITC of central tax)	(admissible as	under existing under existing law	credit availed credit unavailed	Total cenvat	

Littorium and the order that he design of the feath the credit ledger as State 1. Than the feath that the feather state of the State.

		Ī	Ţ	Б	Ŀ
	+			_	Σ
			13	e Docu ment no.	invoic
Total			L3	docume nt Date	invoice
!	 		4	registration no. under existing	invoice Supplier's
			5	registration no. goods on which credit is under existing not availed law Value Taxes paid VAT [and E	Recipients
			6	goods on w not availed Value	. Details rega
			7	hich credit is crec Taxes paid exis VAT [and ET] law	Details regarding capital
			8	T [and ET] lit under tting	Total eligible
			9	existing law existing law (admissible a ofState/UT t	Total VAT [and
			10	ET] credit availed credit unavailed under under existing law existing law (admissible as ITC ofState/UT tax) (8-9)	Total VAT [and Total VAT [and ET]

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

140(6)) Amount of duties and taxes on inputs claimed as creditexcluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) and

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5):

	Name of the supplier number
	Invoice number
	Invoice date Description
	Description
	Quantity
	υQC
	Value
	Eligible duties and taxes
	VAT/[ET]
account	Date on which entered in recipients books of

ŧ

(c) Amount of VAT and Entry Taxpaid on inputs supported by invoices/documents evidencing payment of taxcarried forward to electronic credit ledger as SGST-UTGST under sections 140(3), 140(4)(b) and 140(6)

	Details of inputs in stock	1 stock	Total input tax	Total input tax credit	Total Input tax credit
Description Unit Qty	Value	VAT [and Entry Tax] paid credit claimed under earlier la	credit claimed under earlier law	aw	admissible as SGST/UTGST
1 2	3 4	5	6	7	8
Inputs					
Inputs contained in semi-finished and finished goods	i-finished and finis	shed goods			
:					

having VAT at single point) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) (To be there only in States

	_	Description Unit Qty	
	2	Unit	_ De
	w	Qty	etails of in
	4	Value	Details of inputs in stock
	5	Tax paid	

is also required. Details of description and quantity of inputs / input services as well as date of receipt of goods or services (as entered in books of accounts)

8. Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))

	- -		-	Ţ				<u>y</u> .
10741		İ		,	(Centralized)	law	under existing	Sl. No. Registration no.
			L	pertains	the existing law	return filed under	which the last	Tax period to
	i		4		Column no. 3	specified in	of the return	Date of filing
			5	return	in the said last	carried forward	cenvat credit	Balance eligible
			6			CENTRAL TAX	(same PAN)of ITC q	Balance eligible GSTIN of receivers
			7		Ģ.			
			8		Date		/invoice	Distribution documed ITC of
			9		4	transferred	CENTRAL TAX	ITC of

1

[···· -		TI.	1	1		1
ļ !		GSTIN	-		Z ≒ ″.	
Total	i i	GSTIN of Job Worker, if available	13		Charian No.	
		er, if available	دی		Cnalian I date	
			4	finished)	Type of goods (inputs/semi-finished)	
			S	NSH		
			6	HSN Description Unit	Details of goods with	
			7	Unit	f goods 1	
		•	∞	Quantity Value	with job- worker	
			9	Value	orker	

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Cere in the Secretary of the Armedian of the community of the Community of

Ģ

0. Details of goods held in stock as agent on behalf of the principal under section 142 (14) of the SGST Act

ë Details of goods held as agent on behalf of the principal

No.	GSTIN of Principal		Der	tails of good	Details of goods with Agent	
		Description	Unit	Quantity Value	Value	Input Tax to be taken
_	2	3	4	5	6	7
thada ba	, .6					

Details of wire of the agent

Ġ

			_		Ž.	
			ر ا			GSTIN of Principal
			3	Description	,	
	†	4	-	Unit	1	D
			,	Quantity Value		etails of go
		6		Value	<u> </u>	Details of goods with Agent
		7		Input Tax to be taken		nt .

Unit 人名特拉克斯 他 医精子 医溶解性 若 一 6

	_	グ 売 売
	12	J. n. Registration No of Service Tax
	3	No.
Total	4	invoice/doc invoice/ ument no. documer
	5	document date
	6	Tax Paid
	7	VAT paid Taken as SGST Credit or Service Tax paid as Central Tax Credit

13 Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

	 -	į	ST
Total	2		Document
	w	uaire	Document
	4	applicable)	GSTINno. of
	5	recipient	Name &
	6	HSN	
	7	Description	Details of
	8	Unit	goods sent
	9	Quantity	ls of goods sent on approval basis
	10	Value	asis

Verification (by authorized signatory)

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

Designation /Status	Signature Name of Authorized Signatory

Place Date

Form GST TRAN-2

Name of Taxable person -

Tax Period: month...... year.......

Details of inputs held on stock on appointment date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.

_				
	_	HSN (at 6 digit level)	Opening stock for the tax period	
	12	Unit	or the tax pe	
L	S	Qty.	riod	
ļ 	4	Qty. Qty		
	5	Value	Outv	n
	6	Central Tax	outward supply made	
! 	7	Central Integrated ITC Tax Tax allowed	y made	
[· &	ITC allowed		
	9	Qty	Closingbalance	

Credit on State Tax on the stock mentioned in 4 above(To be there only in States having VAT at single point)

_		.	
	_	HSN (at 6 digit level)	Opening stock for the tax period
	2	Unit	or the tax pe
	(L)	Qty.	riod
	4	Qty. Qty	
	5	Value	Outw
	6	State Tax	Outward supply made
	7	ITC Integrate allowed d tax	v made
	8	ITC allowed	
	9	Qty	Outward supply made Closing balance

Verification (by authorized signatory)

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

Designation /Status	Signature Name of Authorized Signatory	

7

Date Place

