

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

Form GSTR - 1

DETAILS OF OUTWARD SUPPLIES

1 GSTIN:

2 Name of the Taxable Person:

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

3 Aggregate Turnover of the Taxable Person in the previous FY.....

(To be submitted only in first year. To be auto populated in subsequent year)

4 Period: Month: Year:

5 Taxable outward supplies to a registered person

[illegible]

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

Notes:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table
2. In case of inter-state supplies, only IGST would be filled
3. In case of intra-state supplies, CGST & SGST would be filled.

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

[illegible]

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

[illegible]

Note:

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

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

(Figures in Rs.)

Original Invoice		Recipient's State code	Name of the recipient	Revised Invoice					IGST		POS (only if different from the location of recipient)	Tax on this Invoice is paid under provisional assessment (Checkbox)
No.	Date			No.	Date	Goods/Services	HSN/SAC	Taxable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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

(Figures in Rs.)

Goods/Services	HSN/ SAC	State code (Place of Supply)	Aggregate Taxable Value	IGST		CGST		SGST		Tax on this supply is paid under provisional assessment (Checkbox)
				Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table
2. Table includes both inter-state supplies (invoice value below 2.5 lakhs) and intra-state supplies

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

(Figures in Rs.)

[illegible]

8 Details of Debit/Credit Notes

(Figures in Rs.)

[illegible]

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

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

(Figures in Rs)														
GSTIN/ UIN/ Name of the recipien t	Type of note (Debit/ Credit)	Original		Revised		Original Invoice details		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date	No.	Date		IGST		CGST		SGST	
									Rate	Amt	Rate	Amt	Rate	Amt
Other than reverse charge														
Reverse Charge														

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

9 Nil rated, Exempted and Non GST outward supplies*

	Goods/Services	Nil Rated (Amount)	Exempted (Amount)	Non GST supplies (Amount)
(1)	(2)	(3)	(4)	(5)
Interstate supplies to registered person				
Intrastate supplies to registered person				
Interstate supplies to consumer				
Intrastate supplies to consumer				

(Figures in Rs.)

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

10 Supplies Exported (Including Deemed Exports)

(Figures in Rs)

[illegible]

10A Amendment to Supplies Exported (Including Deemed Exports)

(Figures in Rs)

[illegible]

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

Invoice No.	Transaction id (A number assigned by the system when tax was paid)	TAX Paid on receipt of advance/on account of time of supply					
		IGST		CGST		SGST	
		Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)

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

13. Supplies made through e-commerce portals of other companies**Part 1-Supplies made through e-commerce portals of other to Registered Taxable****(Figures in Rs.)**

Invoice No.	Date	Merchant ID issued by e-commer	GSTIN of e-commerce portal	Gross Value of supplies	Taxable value	Goods (G)/ Services (S)	HSN/ SAC	IGST		SGST		CGST		Place of Supply (State)
								Rate	Amt.	Rate	Amt.	Rate	Amt.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

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

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

(Figures in Rs.)

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

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

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

Sr No .	Original Details		Revised Details		Merchant ID issued by e- commerce portal	GSTIN of e- commerce portal	Taxable value	IGST		CGST		SGST	
	Tax period of supplies	Place of Supply (State)	Tax period of supplies	Place of Supply (State)				Rate	Amt	Rate	Amt	Rate	Amt
1	2	3	4	5	7	8	9	10	11	12	13	14	15

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

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

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

Place:

Date:

(Signature of Authorized Person)

NOTE

1. To be furnished by the 10th of the month succeeding the tax period. Not to be furnished by compounding Taxable person/ISD

Form **GSTR - 1A** - Details of outward supplies as added, corrected or deleted by the recipient

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

Form GSTR-1A

AUTO DRAFTED DETAILS

- 1. GSTIN:**
- 2. Name of the Taxable Person:**
(S. No. 1 and 2 will be auto-populated on logging)
- 3. Gross Turnover of the Taxable Person in the previous FY.....**
(To be submitted only in first year. To be auto populated in subsequent year)
- 4. Period:** **Month**..... **Year**

5. Taxable outward supplies to a registered person

(Figures in Rs)

[illegible]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

6. Amendments to details of Outward supplies to a registered person of earlier tax period

Original Invoice			Revised Invoice						IGST		CGST		SGST		POS (only if different from the location of
GSTIN of Supplier	No.	Date	No.	Date	Value	Goods/ services	HSN/ SAC	Taxabl e Value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

7. Taxable outward supplies to a registered person

Original Invoice			Revised Details							IGST		CGST		SGST		POS (only if differe nt from the locatio n of recipie nt)
GST IN of sup plie r	No	Dat e	GSTIN of Suppli er	No.	Date	Value	Goods /Servi ces	HSN/S AC	Taxabl e Value	Rate	Amo unt	Rate	Amo unt	Rate	Amo unt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Form **GSTR 2** - Details of inward supplies of taxable goods and/or services claiming input tax credit

Government
of India/State
Department of

FORM GSTR-2

DETAILS OF INWARD SUPPLIES/PURCHASES RECEIVED

1. GSTIN.....

2. Name of Taxable Person.....

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

3. Period: Month..... Year

4. From Registered Taxable Persons including supplies received from unregistered person in case of reverse charge

(Figures in Rs)

GSTIN/ Name of unregister ed supplier	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Eligibility of ITC as inputs/capital goods/ input services/none	Total Tax available as ITC			ITC available this month		
															IGST	CGST	SGST	IGST	CGST	SGST
	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			Amt	Amt	Amt	Amt	Amt	Amt

GSTIN of unregistered supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Services	HSN/SA C	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	the location of recipient	service/s/none	Amt	Amt	Amt	Amt	Amt	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

Other than supplies attracting reverse charge

Auto populated																							
Not auto populated (Claimed)																							
Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)																							
Auto populated																							
Others																							

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

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

(Figures in Rs)

Bill of entry/ Import report	IGST	Eligibility of ITC as inputs/capital	Total IGST available as ITC	ITC available this month
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[illegible]

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

(Figures in Rs)

[illegible]

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

(Figures in Rs)

[illegible]

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

(Figures in Rs)

[illegible]

7. Details of Credit/Debit Notes

GSTIN	Type of note (Debit/Credit)	Debit Note/ Credit Note		Original Invoice				Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
	GST IN	No.	Date						IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
									Rate	Amt	Rate	Amt	Rate	Amt		Amt	Amt	Amt	Amt	Amt	Amt
(1)	(2)	(3)	(4)	(5)				(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Other than reverse charge																					
Reverse Charge																					

Details shall be auto populated from counterparty GSTR1 and GSTR5

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

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
GST IN	No.	Date	GST IN	No.	Date			IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
								Rate	Amt	Rate	Amt	Rate	Amt							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Other than reverse charge

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Details shall be auto populated from counterparty GSTR1 and GSTR 5

Reverse charge

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

(Figures in Rs)

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

Intrastate supplies						
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9. ISD credit received

(Figures in Rs)

	GSTIN_ISD	Invoice/Document details		SAC	ISD Credit		
		No	Date		IGST	CGST	SGST
	(1)	(2)	(3)		(4)	(5)	(6)
Auto populated							
Not auto populated		Shall be auto populated from counterparty	Shall be auto populated from counterparty	Shall be auto populated from counterparty			

10(1) TDS Credit received

(Figures in Rs)

GSTIN of deductor	Invoice/Document			Date of Payment made to the	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Shall be auto populated from counterparty			TDS return					

10(2) TCS Credit received

(Figures in Rs)

GSTIN of E-commerce portal	Merchant ID allocated by e-commerce	Gross Value of Supplies	Taxable Value on which TCS has been	TCS_IGST		TCS_CGST		TCS_SGST	
				Rate	Amt	Rate	Amt	Rate	Amt

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

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

(Figures in Rs)

Original invoice/ doc.		ITC availed					
		IGST		CGST		SGST	
No	Date	Earlier	This month	Earlier	This month	Earlier	This month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		ITC taken earlier shall be populated upon losing the invoice					

o

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

(Figures in Rs)

GSTIN/Name of unregistered supplier	State Code	Document No.	Document Date	Goods/ Services	HSN/SAC of supply	Taxable Value	TAX					
							IGST		CGST		SGST	
							Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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

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

(Figures in Rs)

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

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

(Figures in Rs)

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

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

14. ITC Reversal

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

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

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

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

14A. Amendment to ITC Reversal

S.No	Tax period	Description*	ITC Reversal					
			IGST		CGST		SGST	
			Amount	Interest	Amount	Interest	Amount	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1								

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

Place:

Date:

(Signature of Authorized Person)

Note:

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

Form **GSTR 2A** - Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier

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

GSTR-2A

AUTO DRAFTED DETAILS

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

Part A

4. Inward supplies received from Registered Taxable Persons

(Figures in Rs)													
GSTIN of supplier	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)
	No.	Date	Value	Goods/ Service	HSN/ SAC	Taxabl e	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Auto Populated						Shall be auto populated from counterparty GSTR1 and GSTR5							

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

(Figures in Rs)

[illegible]

5. Details of Credit/Debit Notes

(Figures in Rs)

[illegible]

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

GSTIN of supplier	Type of note (Debit/Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		Differential Value (Plus or Minus)	Differential Tax					
							IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Shall be auto populated from counterparty GSTR1 and GSTR 5										

Part B

6. ISD credit received

(Figures in Rs)

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

Part C

7(1) TDS Credit received

(Figures in Rs)

GSTIN of deductor	Invoice/Document			Date of Payment made to the deductee	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Shall be auto	d from	TDS return					

Part D

7(2) TCS Credit received

(Figures in Rs)

GSTIN of E-commerce portal	Merchant ID allocated by e-commerce portal	Gross Value of Supplies	Taxable Value on which TCS has been	TCS_IGST		TCS_CGST		TCS_SGST	
				Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

This auto drafted form is generated by the GST system.

Form **GSTR-3** - Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax

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

Form GSTR-3

MONTHLY RETURN

TAXABLE PERSON DETAILS

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

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

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

Part A

5. TURNOVER DETAILS

(Figures in Rs)

A.	Taxable Turnover	
B.	Export Turnover	
C.	Nil rated and Exempted	
D.	Non GST Turnover	
E.	Total Turnover [A to D]	

6. Outward Supplies

6.1 Inter-state supplies to Registered Taxable Persons

(Auto populated from GSTR-1)

(Figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	IGST
(1)	(2)	(3)	(4)
Goods			
Services			

6.2 Intra-State Supplies to Registered Taxable Persons

(Auto populated from GSTR-1)

(Figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	CGST	SGST
(1)	(2)	(3)	(4)
Goods			
Services			

6.3 Inter-State Supplies to Consumers

(Auto populated from GSTR-1)

(Including unregistered Government Departments / persons dealing in exempted / NIL rated/ non GST goods or services)

(Figures in Rs)

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

6.4 Intra-State Supplies to Consumers

(Auto populated from GSTR-1)

(Figures in Rs)

Rate or Tax (Rate wise-Including Nil, exempt and Non	Value	CGST	SGST
(1)	(2)	(3)	(4)
Goods			
Services			

6.5 Exports (including deemed exports)

(Auto populated from GSTR-1)

(Figures in Rs)

Description	Taxable Value	IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
Goods				
Without payment of GST				
With Payment of GST				
Services				
Without payment of GST				
With Payment of GST				



(Figures in Rs)

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

6.7 Total tax liability on outward supplies

(Auto Populated from the Tables above)

(Figures in Rs)

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

7. Inward supplies

7.1 Inter-State supplies received

(Auto-populated from GSTR2)

(Figures in Rs)

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

7.2 Intra-State supplies received

(Auto populated from GSTR -2)

(Figures in Rs)

Rate of Tax	Value	CGST	SGST	ITC-CGST available in current month	ITC-SGST available in current month
(1)	(2)	(3)	(4)	(5)	(6)
Goods Input					
Capital Goods					
Services					
None					
				No amount to be auto populated	No amount to be auto populated

7.3 Imports (Auto populated from GSTR -2)

(Auto populated from GSTR -2)

(Figures in Rs)

	Assessable Value	IGST	ITC- IGST available in current month
(1)	(2)	(3)	(4)
Goods Inputs			
Capital goods			
Services			
None			No amount auto populated

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

(Auto populated from GSTR-2)

(Figures in Rs)

[illegible]

Services												
												No amount auto populated

7.5 Total Tax liability on inward supplies on reverse charge

(Auto-populated from GSTR-2)

(Figures in Rs)

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

7.6 ITC Reversal

(Auto-populated from GSTR-2)

(Figures in Rs)

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

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

(Figures in Rs)

S.No	Output tax added/reduced due to mismatched	Output Tax liability					
		IGST		CGST		SGST	
		Amount	Interest	Amount	Interest	Amount	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Excess input tax credit claimed						
2	Non Reduction in ITC by Recipients on credit notes						
3	Supplies through E- commerce						
4	Output tax reduced due to matching of earlier mismatched						

8 Total Tax liability for the month

(Figures in Rs)

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

9A.TDS credit received during the month

(Auto-populated from GSTR-2)

(Figures in Rs)

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

9B. TCS credit received during the month

(Auto-populated from GSTR-2)

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

10. ITC received during the month

(Figures in Rs)

Description	IGST		CGST		SGST	
	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Goods-Inputs						
Capital Goods						
Services						

Part B

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

(Figures in Rs)

Part (a)

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

Part (b)

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

12. Refunds claimed from cash ledger

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

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

Usual declarations

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

Place:

Date:

(Signature of Authorized Person)

Note:

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

Form GSTR - 9: Annual Return

Government of India/State
Department of -----
GSTR-9

ANNUAL RETURN

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

1. GSTIN

2. Name of the Taxable Person (S.

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

2C. Whether liable to Statutory Audit ☒ Yes ☐ No

3. Date of statutory Audit

4. Auditors

5. Details of expenditure:

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

Goods

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

Services

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

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

Goods

[illegible]

Services

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

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

Goods

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

Services

S.No.	Description	SAC	Tax Rate	Taxable Value	IGST

d) Other Purchases on which no ITC availed

S.No.	Goods/Services	Purchase Value

e) Sales Returns

S.No	Goods	HSN Code	Taxable Value	IGST	CGST	SGST

f) Other Expenditure (Expenditure other than purchases)

S. No.	Specify Head	Amount

6. Details of Income:

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

Goods

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

Services

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

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

Goods

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

Services

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

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

Goods

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

Services

S.No	Services	SAC	Tax Rate	FOB Value	IGST

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

Goods

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

Services

Sl.No	Services	SAC	Tax Rate	FOB Value

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

Sl. No.	Goods/Services	Value

(f) Purchase Returns

Goods

Sl. No	Goods	HSN Code	Taxable Value	IGST	CGST	SGST

Services

Sl. No	Services	SAC	Taxable Value	IGST	CGST	SGST

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

Sl. No.	Specify Head	Amount

7 Return reconciliation Statement

A. IGST

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

B. CGST

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

C. SGST

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

8 Other Amounts**A. Arrears (Audit/Assessment etc.)**

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

B. Refunds

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

This may be divided into parts:-

- i) Amount already paid / refund already received during the year,
- ii) Amount payable / refund pending.

9 Profit as Per the Profit and Loss Statement

Gross Profit:

Profit after Tax:

Net Profit:

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

Place:

Date:

(Signature of Authorized Person)