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GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX & EXCISE ITANAGAR

NOTIFICATION

The 19th July, 2017

No. GST/23/2017.— In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017, the State Government hereby makes the following rules, namely:-

CHAPTER - I PRELIMINARY

ARUNACHAL PRADESH GOODS AND SERVICES TAX RULES, 2017

1. Short title and commencement:

- (1) These rules may be called the Arunachal Pradesh Goods and Services Tax Rules, 2017.
- (2) They shall come into force with effect from 1st July, 2017.

2. Definitions:

In these rules, unless the context otherwise requires,-

- (a) "Act" means the Arunachal Pradesh Goods and Services Tax Act, 2017;
- (b) "FORM" means a Form appended to these rules;
- (c) "section" means a section of the Act;
- (d) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

CHAPTER - II COMPOSITION RULES

3. Intimation for composition levy:

(1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in FORM GST CMP-01, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:

Provided that where the intimation in **FORM GST CMP-01** is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the

(2) Any person who applies for registration under sub-rule (1) of rule 8 may give an option to pay tax under section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.



- (3) Any registered person who opts to pay tax under section 10 shall electronically file an intimation in FORM GST CMP-02, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of sixty days from the commencement of the relevant financial year.
- (4) Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in FORM GST CMP-03, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of sixty days from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.
- (5) Any intimation under sub-rule (1) or sub-rule (3) in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

4. Effective date of composition levy:

- (1) The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said rule.
- (2) The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.

5. Conditions and restrictions for composition levy:

- (1) The person exercising the option to pay tax under section 10 shall comply with the following conditions, namely:-
 - (a) he is neither a casual taxable person nor a non-resident taxable person;
 - (b) the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 3;
 - (c) the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9;
 - (d) he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;
 - (e) he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;
 - (f) he shall mention the words "composition taxable person, not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and
 - (g) he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.
- (2) The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.

6. Validity of composition levy:

- (1) The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and under these rules.
- (2) The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or the provisions of this Chapter and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of the occurrence of such event.
- (3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04**, duly signed or verified through electronic verification code, electronically on the common portal.



- (4) Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to such person in FORM GST CMP-05 to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under section 10 shall not be denied.
- (5) Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in **FORM GST CMP-06**, the proper officer shall issue an order in **FORM GST CMP-07** within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.
- (6) Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in FORM GST CMP-07 under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by the Commissioner, a statement in FORM GST ITC-01 containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn or from the date of the order passed in FORM GST CMP-07, as the case may be.
- (7) Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

7. Rate of tax of the composition levy:

The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-

SI. No.	Category of registered persons	Rate of tax
(1)	(2)	(3)
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one per cent.
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.
3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent.

CHAPTER - III REGISTRATION

8. Application for registration

(1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part - A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone:

Provided further that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.



- (2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.
 - (b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and
 - (c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.
- (3) On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.
- (4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in **Part B** of **FORM GST REG-01**, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.
- (6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

9. Verification of the application and approval:

- (1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of three working days from the date of submission of the application.
- (2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within a period of three working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within a period of seven working days from the date of the receipt of such notice.
 - Explanation.- For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.
- (3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.
- (4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.
- (5) If the proper officer fails to take any action, -
 - (a) within a period of three working days from the date of submission of the application; or within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),the application for grant of registration shall be deemed to have been approved.

10. Issue of registration certificate:

- (1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 9, a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely:-
 - (a) two characters for the State code;
 - (b) ten characters for the Permanent Account Number or the Tax Deduction and
 - (c) Collection Account Number;
 - (d) two characters for the entity code; and
 - (e) one checksum character.



- (2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.
- (3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.
- (4) Every certificate of registration shall be duly signed or verified through electronic verification code by the proper officer under the Act.
- (5) Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.

11. Separate registration for multiple business verticals within a State or a Union territory:

- (1) Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under sub-section (2) of section 25 shall be granted separate registration in respect of each of the verticals subject to the following conditions, namely:-
 - (a) such person has more than one business vertical as defined in clause (18) of section 2;
 - (b) the business vertical of a taxable person shall not be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9:
 - (c) all separately registered business verticals of such person shall pay tax under the Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.
 - Explanation.- For the purposes of clause (b), it is hereby clarified that where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.
- (2) A registered person eligible to obtain separate registration for business verticals may submit a separate application in **FORM GST REG-01** in respect of each such vertical.
- (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

12. Grant of registration to persons required to deduct tax at source or to collect tax at source :

- (1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed or verified through electronic verification code, in FORM GST REG-07 for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) The proper officer may grant registration after due verification and issue a certificate of registration in FORM GST REG-06 within a period of three working days from the date of submission of the application.
- (3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in FORM GST REG-06 has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in FORM GST REG-08:

Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

13. Grant of registration to non-resident taxable person :

(1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in FORM GST REG-09, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.



- (2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.
- (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.
- (4) The application for registration made by a non-resident taxable person shall be duly signed or verified through electronic verification code by his authorized signatory who shall be a person resident in India having a valid Permanent Account Number.

14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient :

- (1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in FORM GST REG-10, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.

15. Extension in period of operation by casual taxable person and non-resident taxable person :

- (1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **FORM GST REG-11** shall be submitted electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.
- (2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

16. Suo moto registration:

- (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG- 12.**
- (2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.
- (3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12:

Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

- (4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, *mutatis mutandis*, apply to an application submitted under sub-rule (3).
- (5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

17. Assignment of Unique Identity Number to certain special entities :

(1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in FORM GST REG-13, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.



(2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within a period of three working days from the date of the submission of the application.

18. Display of registration certificate and Goods and Services Tax Identification Number on the name board :

- (1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
- (2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

19. Amendment of registration:

(1) Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or FORM GST REG-09 or FORM GST REG-10 or for Unique Identity Number in FORM GST-REG-13, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that -

- (a) where the change relates to,-
 - (i) legal name of business;
 - (ii) address of the principal place of business or any additional place(s) of business; or
 - (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14** and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;

- (b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number:
- (c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in FORM GST REG-14 on the common portal;
- (d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**:

Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under the sub-rule (2) of rule 8.

- (2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in FORM GST REG-14, serve a notice in FORM GST REG-03, requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.
- (3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in **FORM GST REG-04**, within a period of seven working days from the date of the service of the said notice.



- (4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in **FORM GST REG -05**.
- (5) If the proper officer fails to take any action,-
 - (a) within a period of fifteen working days from the date of submission of the application, or
 - (b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3), the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

20. Application for cancellation of registration:

A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in **FORM GST REG-16**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

21. Registration to be cancelled in certain cases:

The registration granted to a person is liable to be cancelled, if the said person,-

- (a) does not conduct any business from the declared place of business; or
- (b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or
- (c) violates the provisions of section 171 of the Act or the rules made thereunder.

22. Cancellation of registration :

- (1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.
- (2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period specified in the said sub-rule.
- (3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.
- (4) Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG-20**.
- (5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

23. Revocation of cancellation of registration:

(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:



Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

- (2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.
 - (b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.
- (3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORM GST REG-24.
- (4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

24. Migration of persons registered under the existing law:

- (1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.
 - (b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

- (2) (a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in FORM GST REG-26, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.
 - (b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.
 - (c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.
- (3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in FORM GST REG-27 and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in FORM GST REG-28:

Provided that the show cause notice issued in **FORM GST REG- 27** can be withdrawn by issuing an order in **FORM GST REG- 20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.



(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, within a period of thirty days from the appointed day, at his option, submit an application electronically in FORM GST REG-29 at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

25. Physical verification of business premises in certain cases:

Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.

26. Method of authentication:

(1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through esignature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf:

Provided that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate.

- (2) Each document including the return furnished online shall be signed or verified through electronic verification code-
 - (a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
 - (b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;
 - (c) in the case of a company, by the chief executive officer or authorised signatory thereof;
 - (d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;
 - (e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof:
 - (f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;
 - (g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or
 - (h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.
- (3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.

CHAPTER - IV DETERMINATION OF VALUE OF SUPPLY

27. Value of supply of goods or services where the consideration is not wholly in money:

Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,-

- (a) be the open market value of such supply;
- (b) if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;



- (c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
- (d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

Illustration:

- (1) Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty four thousand rupees, the open market value of the new phone is twenty four thousand rupees.
- (2) Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.

28. Value of supply of goods or services or both between distinct or related persons, other than through an agent :

The value of the supply of goods or services or both between distinct persons as specified in sub-sections (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall-

- (a) be the open market value of such supply;
- (b) if the open market value is not available, be the value of supply of goods or services of like kind and quality;
- (c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:

Provided that where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person:

Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.

29. Value of supply of goods made or received through an agent :

The value of supply of goods between the principal and his agent shall-

(a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety per cent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.

Illustration: A principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of five thousand rupees per quintal on the day of the supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price of four thousand five hundred and fifty rupees per quintal. The value of the supply made by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 90 per cent. of five thousand rupees i.e., four thousand five hundred rupees per quintal.

(b) where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.

30. Value of supply of goods or services or both based on cost :

Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.

31. Residual method for determination of value of supply of goods or services or both:

Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter:

Provided that in the case of supply of services, the supplier may opt for this rule, ignoring rule 30.



32. Determination of value in respect of certain supplies :

- (1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter.
- (2) The value of supply of services in relation to the purchase or sale of foreign currency, including money changing, shall be determined by the supplier of services in the following manner, namely:-
 - (a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency: Provided that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by the person changing the money:

Provided further that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one per cent. of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India.

Provided also that a person supplying the services may exercise the option to ascertain the value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

- (b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be-
 - (i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;
 - (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and
 - (iii) five thousand and five hundred rupees and one tenth of a per cent. of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to a maximum amount of sixty thousand rupees.
- (3) The value of the supply of services in relation to booking of tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated at the rate of five per cent. of the basic fare in the case of domestic bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air.

Explanation : For the purposes of this sub-rule, the expression "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.

- (4) The value of supply of services in relation to life insurance business shall be,-
 - (a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service;
 - (b) in case of single premium annuity policies other than (a), ten per cent of single premium charged from the policy holder; or
 - (c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent of the premium charged from the policy holder in subsequent years:

Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

(5) Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored:

Provided that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.



- (6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.
- (7) The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the said Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.

33. Value of supply of services in case of pure agent :

Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely,-

- (i) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;
- (ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and
- (iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

Explanation .- For the purposes of this rule, the expression "pure agent" means a person who-

- (a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;
- (b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

Illustration.- Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, A's recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

34. Rate of exchange of currency, other than Indian rupees, for determination of value :

The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act.

35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax :

Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner, namely,-

Tax amount = (Value inclusive of taxes X tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) \div (100+ sum of tax rates, as applicable, in %)

Explanation.- For the purposes of the provisions of this Chapter, the expressions-

(a) "open market value" of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;



(b) "supply of goods or services or both of like kind and quality" means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

CHAPTER - V INPUT TAX CREDIT

36. Documentary requirements and conditions for claiming input tax credit:

- (1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-
 - (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
 - (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
 - (c) a debit note issued by a supplier in accordance with the provisions of section 34;
 - (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
 - (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.
- (2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in **FORM GSTR-2** by such person.

No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.

37. Reversal of input tax credit in the case of non-payment of consideration:

(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section (2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in FORM GSTR-2 for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to subsection (2) of section 16.

- (2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished.
- (3) The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.
- (4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter that had been reversed earlier.

38. Claim of credit by a banking company or a financial institution :

A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure, namely,

- (a) the said company or institution shall not avail the credit of,-
 - (i) the tax paid on inputs and input services that are used for non-business purposes; and
 - (ii) the credit attributable to the supplies specified in sub-section (5) of section 17, in **FORM GSTR-2**;



- (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 17 and not covered under clause (a);
- (c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in **FORM GSTR-2**;
- (d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.

39. Procedure for distribution of input tax credit by Input Service Distributor:

- (1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely,-
 - (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in FORM GSTR-6 in accordance with the provisions of Chapter VIII of these rules;
 - (b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
 - (c) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d);
 - (d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients 'R1', whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula -

$$C_1 = (t_1 \div T) \times C$$

where,

"C" is the amount of credit to be distributed,

" t_1 " is the turnover, as referred to in section 20, of person R_1 during the relevant period, and "T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of section 20;

- (e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;
- (f) the input tax credit on account of central tax and State tax or Union territory tax shall-
 - (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;
 - (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d);
- (g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;
- (h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;
- (i) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credit shall be distributed in the month in which the debit note is included in the return in FORM GSTR-6;



- (j) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d), and the amount so apportioned shall be-
 - (i) reduced from the amount to be distributed in the month in which the credit note is included in the return in **FORM GSTR-6**; or
 - (ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.
- (2) If the amount of input tax credit distributed by an Input Service Distributor is reduced later on for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process specified in clause (j) of sub-rule (1) shall apply, mutatis mutandis, for reduction of credit.
- (3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service Distributor invoice to the recipient entitled to such credit and include the Input Service Distributor credit note and the Input Service Distributor invoice in the return in **FORM GSTR-6** for the month in which such credit note and invoice was issued.

40. Manner of claiming credit in special circumstances :

- (1) The input tax credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said sub-section, shall be subject to the following conditions, namely,-
 - (a) the input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of section 18, shall be claimed after reducing the tax paid on such capital goods by five percentage points per quarter of a year or part thereof from the date of the invoice or such other documents on which the capital goods were received by the taxable person.
 - (b) the registered person shall within a period of thirty days from the date of his becoming eligible to avail the input tax credit under sub-section (1) of section 18 shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid;
 - (c) the declaration under clause (b) shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or as the case may be, capital goods—
 - (i) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18;
 - (ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of sub-section (1) of section 18;
 - (iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18.
 - (iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of subsection (1) of section 18;
 - (d) the details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees;
 - (e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of subsection (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in FORM GSTR-1 or as the case may be, in FORM GSTR-4, on the common portal.
- (2) The amount of credit in the case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of section 18, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of the issue of the invoice for such goods.



41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business:

(1) A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in FORM GST ITC-02, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee:

Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

- (2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.
- (3) The transferee shall, on the common portal, accept the details so furnished by the transferor and, upon such acceptance, the un-utilized credit specified in **FORM GST ITC-02** shall be credited to his electronic credit ledger.
- (4) The inputs and capital goods so transferred shall be duly accounted for by the transferee in his books of account.

42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof transfer of a business :

- (1) The input tax credit in respect of inputs or input services, which attract the provisions of subsection (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-
 - (a) the total input tax involved on inputs and input services in a tax period, be denoted as 'T';
 - (b) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T₁';
 - (c) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T₂';
 - (d) the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T₃';
 - (e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C₁' and calculated as-

$$C_1 = T - (T_1 + T_2 + T_3);$$

- (f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T₄':
- (g) 'T₁', 'T₂', 'T₃' and 'T₄' shall be determined and declared by the registered person at the invoice level in **FORM GSTR-2**;
- (h) input tax credit left after attribution of input tax credit under clause (g) shall be called common credit, be denoted as C_2 and calculated as-

$$C_2 = C_1 - T_4;$$

(i) the amount of input tax credit attributable towards exempt supplies, be denoted as 'D₁' and calculated as-

$$D_1$$
= (E÷F) × C_2 where,

'E' is the aggregate value of exempt supplies during the tax period, and

'F' is the total turnover in the State of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;



Explanation: For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

- (j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D₂', and shall be equal to five per cent. of C₂; and
- (k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C₃', where,-

$$C_3 = C_2 - (D_1 + D_2);$$

- (I) the amount 'C₃' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax;
- (m) the amount equal to aggregate of 'D₁' and 'D₂' shall be added to the output tax liability of the registered person:

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in ${}^tT_1{}^t$ and ${}^tT_2{}^t$ respectively, and the remaining amount of credit on such inputs or input services shall be included in ${}^tT_4{}^t$.

- (2) The input tax credit determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner specified in the said sub-rule and-
 - (a) where the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂', such excess shall be added to the output tax liability of the registered person in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or
 - (b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases :

- (1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-
 - (a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in FORM GSTR-2 and shall not be credited to his electronic credit ledger;
 - (b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in **FORM GSTR-2** and shall be credited to the electronic credit ledger;
 - (c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger;



Explanation: An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause.

(d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'Tc', shall be the common credit in respect of capital goods for a tax period:

Provided that where any capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'Tc';

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'T_m' and calculated as-

$$T_m = T_c \div 60$$

- (f) the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose useful life remains during the tax period, be denoted as 'T_r' and shall be the aggregate of 'T_m' for all such capital goods;
- (g) the amount of common credit attributable towards exempted supplies, be denoted as 'Te', and calculated as-

$$T_e = (E \div F) \times T_r$$

where.

'E' is the aggregate value of exempt supplies, made, during the tax period, and

'F' is the total turnover of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation.- For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

- (h) the amount T_e along with the applicable interest shall, during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.
- (2) The amount T_e shall be computed separately for central tax, State tax, Union territory tax and integrated tax.

44. Manner of reversal of credit under special circumstances :

- (1) The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of subsection (4) of section 18 or sub-section (5) of section 29, be determined in the following manner, namely,-
 - (a) for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of the corresponding invoices on which credit had been availed by the registered taxable person on such inputs;
 - (b) for capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.

Illustration:

Capital goods have been in use for 4 years, 6 month and 15 days.

The useful remaining life in months= 5 months ignoring a part of the month

Input tax credit taken on such capital goods= C

Input tax credit attributable to remaining useful life= C multiplied by 5/60

(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.



- (3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.
- (4) The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in FORM GST ITC-03, where such amount relates to any event specified in sub-section (4) of section 18 and in FORM GSTR-10, where such amount relates to the cancellation of registration.
- (5) The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.
- (6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

Provided that where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in **FORM GSTR-1**.

45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker:

- (1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.
- (2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.
- (3) The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in **FORM GST ITC-04** furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.
- (4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

Explanation: For the purposes of this Chapter,-

- (1) the expressions "capital goods" shall include "plant and machinery" as defined in the Explanation to section 17;
- (2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17-
 - (a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and
 - (b) the value of security shall be taken as one per cent. of the sale value of such security.

CHAPTER - VI

TAX INVOICE, CREDIT AND DEBIT NOTES

46. Tax invoice:

Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;



- (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice:
- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;
- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- (I) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative:

Provided that the Board may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and
- (ii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification:

Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:

Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination:

Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

47. Time limit for issuing tax invoice:

The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.



48. Manner of issuing invoice:

- (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
- (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
 - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in **FORM GSTR-1**.

49. Bill of supply:

A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative:

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

50. Receipt voucher:

A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce:
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative:

Provided that where at the time of receipt of advance,-

- (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
- (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.



51. Refund voucher:

A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) number and date of receipt voucher issued in accordance with the provisions of rule 50;
- (f) description of goods or services in respect of which refund is made;
- (g) amount of refund made;
- (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (j) whether the tax is payable on reverse charge basis; and signature or digital signature of the supplier or his authorised representative.

52. Payment voucher:

A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient;
- (e) description of goods or services;
- (f) amount paid;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- (j) signature or digital signature of the supplier or his authorised representative.

53. Tax invoice in special cases:

- (1) A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the following particulars, namely:the word "Revised Invoice", wherever applicable, indicated prominently;
 - (a) name, address and Goods and Services Tax Identification Number of the supplier;
 - (b) nature of the document;
 - (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - (d) date of issue of the document;
 - (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
 - (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
 - (g) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
 - (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
 - (i) signature or digital signature of the supplier or his authorised representative.



(2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

Provided further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.

Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE".

54. Tax invoice in special cases:

- (1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-
 - (a) name, address and Goods and Services Tax Identification Number of the Input Service Distributor:
 - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as- "-", "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed;
 - (e) amount of the credit distributed; and
 - (f) signature or digital signature of the Input Service Distributor or his authorised representative:

Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.

- (2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.
- (3) Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under rule 46.
- (4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.
- (5) The provisions of sub-rule (2) or sub-rule (4) shall apply, *mutatis mutandis*, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.

55. Transportation of goods without issue of invoice:

- (1) For the purposes of-
 - (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
 - (b) transportation of goods for job work,
 - (c) transportation of goods for reasons other than by way of supply, or



- (d) such other supplies as may be notified by the Board, the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-
 - (i) date and number of the delivery challan;
 - (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
 - (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
 - (iv) Harmonised System of Nomenclature code and description of goods;
 - (v) quantity (provisional, where the exact quantity being supplied is not known);
 - (vi) taxable value;
 - (vii) tax rate and tax amount central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
 - (viii) place of supply, in case of inter-State movement; and
 - (ix) signature.
- (2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:—
 - (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.
- (3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138.
- (4) Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.
- (5) Where the goods are being transported in a semi knocked down or completely knocked down condition
 - (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
 - (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
 - (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
 - (d) the original copy of the invoice shall be sent along with the last consignment.

CHAPTER - VII ACCOUNTS AND RECORDS

56. Maintenance of accounts by registered persons :

- (1) Every registered person shall keep and maintain, in addition to the particulars mentioned in subsection (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.
- (2) Every registered person, other than a person paying tax under section 10, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.
- (3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.
- (4) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.



- (5) Every registered person shall keep the particulars of -
 - (a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;
 - (b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;
 - (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.
- (6) If any taxable goods are found to be stored at any place(s) other than those declared under subrule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.
- (7) Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.
- (8) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.
- (9) Each volume of books of account maintained manually by the registered person shall be serially numbered.
- (10) Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.
- (11) Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,-
 - (a) particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;
 - (b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
 - (c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
 - (d) details of accounts furnished to every principal; and
 - (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.
- (12) Every registered person manufacturing goods shall maintain monthly production accounts, showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.
- (13) Every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied.
- (14) Every registered person executing works contract shall keep separate accounts for works contract showing
 - (a) the names and addresses of the persons on whose behalf the works contract is executed;
 - (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
 - (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
 - (d) the details of payment received in respect of each works contract; and
 - (e) the names and addresses of suppliers from whom he received goods or services.
- (15) The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.
- (16) Accounts maintained by the registered person together with all invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.



- Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.
- (18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

57. Generation and maintenance of electronic records :

- (1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.
- (2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.
- (3) Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

58. Records to be maintained by owner or operator of godown or warehouse and transporters :

- (1) Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in FORM GST ENR-01, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.
- (2) The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union territory.
- (3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in **FORM GST ENR-01** electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (4) Subject to the provisions of rule 56,-
 - (a) any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him alongwith the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.
 - (b) every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods.
- (5) The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.

CHAPTER - VIII RETURNS

59. Form and manner of furnishing details of outward supplies :

- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the
 - (a) invoice wise details of all -
 - (i) inter-State and intra-State supplies made to the registered persons; and
 - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;



- (b) consolidated details of all -
 - (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State-wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
- (c) debit and credit notes, if any, issued during the month for invoices issued previously.
- (3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in **Part-A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal after the due date of filing of **FORM GSTR-1**.
- (4) The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the common portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.

60. Form and manner of furnishing details of inward supplies :

- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.
- (2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in **FORM GSTR-2**.
- (3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in **FORM GSTR-2** where such eligibility can be determined at the invoice level.
- (4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in **FORM GSTR-2**.
- (4A) The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal and the said recipient may include the same in **FORM GSTR-2**.
 - (5) The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.
- (6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal and the said deductee may include the same in FORM GSTR-2.
- (7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR 2A electronically through the common portal and such person may include the same in FORM GSTR-2.
- (8) The details of inward supplies of goods or services or both furnished in **FORM GSTR-2** shall include the
 - (a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;
 - (b) import of goods and services made; and
 - (c) debit and credit notes, if any, received from supplier.



61. Form and manner of submission of monthly return :

- (1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3 electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (2) **Part-A** of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods.
- (3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in **Part-B** of the return in **FORM GSTR-3**.
- (4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in **Part B** of the return in **FORM GSTR-3** and such return shall be deemed to be an application filed under section 54.
- (5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, return in **FORM GSTR-3B**, in lieu of **FORM GSTR-3**, may be furnished in such manner and subject to such conditions as may be notified by the Commissioner.

62. Form and manner of submission of quarterly return by the composition supplier :

- (1) Every registered person paying tax under section 10 shall, on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) Every registered person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.
- (3) The return furnished under sub-rule (1) shall include the -
 - (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
 - (b) consolidated details of outward supplies made.
- (4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.
 - Explanation.— For the purpose of this sub-rule, it is hereby declared that the person shall not be eligible to avail of input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme.
- (5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish the details relating to the period prior to his opting for payment of tax under section 9 in FORM GSTR- 4 till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

63. Form and manner of submission of return by non-resident taxable person :

Every registered non-resident taxable person shall furnish a return in **FORM GSTR-5** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.



64. Form and manner of submission of return by persons providing online information and database access or retrieval services:

Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.

65. Form and manner of submission of return by an Input Service Distributor:

Every Input Service Distributor shall, on the basis of details contained in FORM GSTR-6A, and where required, after adding, correcting or deleting the details, furnish electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

66. Form and manner of submission of return by a person required to deduct tax at source :

- (1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **FORM GSTR-7** electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.
- (2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in **Part C** of **FORM GSTR-2A** and **FORM-GSTR-4A** on the common portal after the due date of filing of **FORM GSTR-7**.
- (3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in **FORM GSTR-7A** on the basis of the return furnished under sub-rule (1).

67. Form and manner of submission of statement of supplies through an e-commerce operator :

- (1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.
- (2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A on the common portal after the due date of filing of FORM GSTR-8.

68. Notice to non-filers of returns:

A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

69. Matching of claim of input tax credit:

The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in **FORM GSTR-3**-

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) invoice or debit note number;
- (d) invoice or debit note date; and
- (e) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** specified under section 37 and **FORM GSTR-2** specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

Explanation .- For the purposes of this rule, it is hereby declared that-

(i) The claim of input tax credit in respect of invoices and debit notes in **FORM GSTR-2** that were accepted by the recipient on the basis of **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;



(ii) The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.

70. Final acceptance of input tax credit and communication thereof

- (1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in **FORM GST MIS-1** through the common portal.
- (2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal.

71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit:

- (1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in subsection (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in FORM GST MIS-1 and to the supplier electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purposes of this rule, it is hereby declared that -

- (i) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

72. Claim of input tax credit on the same invoice more than once :

Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal.

73. Matching of claim of reduction in the output tax liability:

The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in **FORM GSTR-3**, namely:-

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) credit note number;
- (d) credit note date; and
- (e) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** under section 37 and **FORM GSTR-2** under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.



Explanation.- For the purposes of this rule, it is hereby declared that -

- (i) the claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the corresponding recipient in FORM GSTR-2 without amendment shall be treated as matched if the said recipient has furnished a valid return.
- (ii) the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.

74. Final acceptance of reduction in output tax liability and communication thereof:

- (1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.
- (2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.

75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction :

- (1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in FORM GST MIS- 1 and the recipient electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purposes of this rule, it is hereby declared that -

- (i) rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

76. Claim of reduction in output tax liability more than once :

The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal.

77. Refund of interest paid on reclaim of reversals:

The interest to be refunded under sub-section (9) of Section 42 or sub section (9) of section 43 shall be claimed by the registered person in his return in **FORM GSTR-3** and shall be credited to his electronic cash ledger in **FORM GST PMT-05** and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.

78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier:

The following details relating to the supplies made through an e-Commerce operator, as declared in FORM GSTR-8, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**,

- (a) State of place of supply; and
- (b) net taxable value:



Provided that where the time limit for furnishing **FORM GSTR-1** under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly.

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

79. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier :

- (1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in FORM GST MIS-3 and to the e-commerce operator electronically in FORM GST MIS-4 on the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in **FORM GSTR-3** for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the common portal in **FORM GST MIS-3**.

80. Annual return:

(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

- (2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.
- (3) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

81. Final return :

Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

82. Details of inward supplies of persons having Unique Identity Number:

- (1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in FORM GSTR-11, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in **FORM GSTR-11**.

83. Provisions relating to a goods and services tax practitioner:

- (1) An application in **FORM GST PCT-01** may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who,
 - (i) is a citizen of India;
 - (ii) is a person of sound mind;



- (iii) is not adjudicated as insolvent;
- (iv) has not been convicted by a competent court; and satisfies any of the following conditions, namely:-
 - (a) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or
 - (b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;
 - (c) he has passed,
- a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
- (ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or
- (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
- (iv) has passed any of the following examinations, namely:-
 - (a) final examination of the Institute of Chartered Accountants of India; or
 - (b) final examination of the Institute of Cost Accountants of India; or
 - (c) final examination of the Institute of Company Secretaries of India.
- (2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT-02 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.
- (3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:

Provided further that no person to whom the provisions of clause (b) of sub-section (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year from the appointed date.

- (4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT -04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.
- (5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.
- (6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in FORM GST PCT-05 or, at any time, withdraw such authorisation in FORM GST PCT-05 and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.
- (7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

- (8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-
 - (a) furnish the details of outward and inward supplies;
 - (b) furnish monthly, quarterly, annual or final return;



- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be proceeded with further until the registered person gives his consent to the same.

- (9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-
 - (a) give his consent in **FORM GST PCT-05** to any goods and services tax practitioner to prepare and furnish his return; and
 - (b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.
- (10) The goods and services tax practitioner shall-
 - (a) prepare the statements with due diligence; and
 - (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials
- (11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).

84. Conditions for purposes of appearance:

- (1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.
- (2) A goods and services tax practitioner attending on behalf of a registered or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in **FORM GST PCT-05**.

CHAPTER - IX PAYMENT OF TAX

85. Electronic Liability Register:

- (1) The electronic liability register specified under sub-section (7) of section 49 shall be maintained in **FORM GST PMT-01** for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.
- (2) The electronic liability register of the person shall be debited by-
 - (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
 - (b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;
 - (c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or
 - (d) any amount of interest that may accrue from time to time.
- (3) Subject to the provisions of section 49, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
- (4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.



- (5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.
- (6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.
- (7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

86. Electronic Credit Ledger:

- (1) The electronic credit ledger shall be maintained in **FORM GST PMT-02** for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.
- (2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49.
- (3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.
- (4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.
- (5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.
- (6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

Explanation.— For the purpose of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

87. Electronic Cash Ledger:

- (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in FORM GST PMT-05 for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.
- (2) Any person, or a person on his behalf, shall generate a challan in **FORM GST PMT-06** on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.
- (3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:-
 - (i) Internet Banking through authorised banks;
 - (ii) Credit card or Debit card through the authorised bank;
 - (iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or
 - (iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by –

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;
- (b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;
- (c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any *ad hoc* deposit:



Provided further that the challan in **FORM GST PMT-06** generated at the common portal shall be valid for a period of fifteen days.

Explanation.— For the purpose of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

- (4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.
- (5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

- (6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.
- (7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.
- (8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in FORM GST PMT-07 through the common portal to the bank or electronic gateway through which the deposit was initiated.
- (9) Any amount deducted under section 51 or collected under section 52 and claimed in FORM GSTR-02 by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger in accordance with the provisions of rule 87.
- (10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.
- (11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in **FORM GST PMT-03**.
- (12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.
 - Explanation 1.- The refund shall be deemed to be rejected if the appeal is finally rejected.
 - Explanation 2.— For the purpose of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

88. Identification number for each transaction :

- (1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be.
- (2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.
- (3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

CHAPTER - X REFUND

89. Application for refund of tax, interest, penalty, fees or any other amount:

(1) Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:



Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in **FORM GSTR-3** or **FORM GSTR-4** or **FORM GSTR-7**, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

- (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;
- (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies:

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

- (2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 of **Form GST RFD-01**, as applicable, to establish that a refund is due to the applicant, namely:-
 - (a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and subsection (8) of section 112 claimed as refund;
 - (b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;
 - (c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
 - (d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
 - (e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
 - (f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer;
 - (g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
 - (h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
 - (i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;
 - a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
 - (k) a statement showing the details of the amount of claim on account of excess payment of tax;
 - (I) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:



Provided that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of subsection (8) of section 54;

(m) a Certificate in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

Explanation. - For the purposes of this rule-

- (i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression "invoice" means invoice conforming to the provisions contained in section 31;
- (ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.
- (3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.
- (4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷Adjusted Total Turnover

Where,-

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;
- (C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;
- (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-
 - Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;
- (E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;
- (F) "Relevant period" means the period for which the claim has been filed.
- (5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula -

Maximum Refund Amount = $\{(Turnover of inverted rated supply of goods) x Net ITC ÷ Adjusted Total Turnover<math>\}$ - tax payable on such inverted rated supply of goods

Explanation.- For the purposes of this sub rule, the expressions "Net ITC" and "Adjusted Total turnover" shall have the same meanings as assigned to them in sub-rule (4).

90. Acknowledgement:

(1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.



- (2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.
- (3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in **FORM GST RFD-03** through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.
- (4) Where deficiencies have been communicated in **FORM GST RFD-03** under the Central Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

91. Grant of provisional refund:

- (1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted su4bject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
- (2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being *prima facie* satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in **FORM GST RFD-04**, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90.
- (3) The proper officer shall issue a payment advice in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

92. Order sanctioning refund:

(1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in **FORM GST RFD-06** sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under subsection (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of **FORM GST RFD-07**.

- (2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, subsection (11) of section 54, he shall pass an order in Part B of FORM GST RFD-07 informing him the reasons for withholding of such refund.
- (3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in FORM GST RFD-08 to the applicant, requiring him to furnish a reply in FORM GST RFD-09 within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in FORM GST RFD-06 sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

- (4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue a payment advice in FORM GST RFD-05 for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.
- (5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue an advice in FORM GST RFD-05, for the amount of refund to be credited to the Consumer Welfare Fund.



93. Credit of the amount of rejected refund claim:

- (1) Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.
- (2) Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**.

Explanation: – For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

94. Order sanctioning interest on delayed refunds:

Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in **FORM GST RFD-05**, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

95. Refund of tax to certain persons:

- (1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in FORM GST RFD-10 once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in FORM GSTR-11, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in FORM GSTR-1.
- (2) An acknowledgement for the receipt of the application for refund shall be issued in **FORM GST RFD-02**.
- (3) The refund of tax paid by the applicant shall be available if-
 - (a) the inward supplies of goods or services or both were received from a registered person against a tax invoice and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any;
 - (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and
 - (c) such other restrictions or conditions as may be specified in the notification are satisfied.
 - (4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.
 - (5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

96. Refund of integrated tax paid on goods exported out of India:

- (1) The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-
 - (a) the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and
 - (b) the applicant has furnished a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be;
- (2) The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.
- (3) Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR-3 or FORM GSTR-3B, as the case may be from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.



- (4) The claim for refund shall be withheld where,-
 - (a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or
 - (b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.
- (5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.
- (6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in **Part B** of **FORM GST RFD-07**.
- (7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of subrule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in **FORM GST RFD-06**.
- (8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

96A. Refund of integrated tax paid on export of goods or service Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking:

- (1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of
 - (a) fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or
 - (b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.
- (2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.
- (3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.
- (4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.
- (5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.
- (6) The provisions of sub rule (1) shall apply, *mutatis mutandis*, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.

97. Consumer Welfare Fund:

- (1) All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule 92.
- (2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.
- (3) Any utilisation of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.
- (4) The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.



- (5) The Committee shall meet as and when necessary, but not less than once in three months.
- (6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the provisions of the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force, including village or mandal or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:

Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.

- (7) All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.
- (8) The Committee shall have powers -
 - (a) to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;
 - (b) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government;
 - (c) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;
 - (d) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
 - (e) to recover any sum due from any applicant in accordance with the provisions of the Act;
 - (f) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
 - (g) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
 - (h) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;
 - (i) to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly;
 - (j) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
 - (k) to make guidelines for the management, administration and audit of the Consumer Welfare Fund.
- (9) The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the Goods and Services Tax Council, the broad guidelines for considering the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.

CHAPTER - XI

ASSESSMENT AND AUDIT

98. Provisional Assessment:

- (1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically, in FORM GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in FORM GST ASMT-02 requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in FORM GST ASMT 03, and may appear in person before the said officer if he so desires.



- The proper officer shall issue an order in FORM GST ASMT-04, allowing payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty five per cent. of the amount covered under the bond.
- (4) The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in FORM GST ASMT-05 along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

Provided that a bond furnished to the proper officer under the Central Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

Explanation.- For the purposes of this rule, the expression "amount" shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

- (5) The proper officer shall issue a notice in **FORM GST ASMT-06**, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in **FORM GST ASMT-07**.
- (6) The applicant may file an application in **FORM GST ASMT- 08** for release of security furnished under sub-rule (4) after issue of order under sub-rule (5).
- (7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in FORM GST ASMT-09 within a period of seven working days from the date of receipt of the application under sub-rule (6).

99. Scrutiny of returns:

- (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.
- (2) The registered person may accept the discrepancy mentioned in the notice issued under subrule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in **FORM GST ASMT-11** to the proper officer.
- (3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in **FORM GST ASMT-12.**

100. Assessment in certain cases:

- (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13**.
- (2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15.
- (3) The order of summary assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16.**
- (4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in **FORM GST ASMT-17.**
- (5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.

101. Audit :

- The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or multiples thereof.
- (2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in **FORM GST ADT-01** in accordance with the provisions of sub-section (3) of the said section.



- (3) The proper officer authorised to conduct audit of the records and books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.
- (4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.
- (5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in **FORM GST ADT-02**.

102. Special Audit:

- (1) Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in **FORM GST ADT-03** to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.
- (2) On conclusion of special audit, the registered person shall be informed of the findings of special audit in **FORM GST ADT-04.**

CHAPTER - XII

ADVANCE RULING

103. Qualification and appointment of members of the Authority for Advance Ruling Audit:

The Central Government and the State Government shall appoint officer in the rank of Joint Commissioner as member of the Authority for Advance Ruling.

104. Form and manner of application to the Authority for Advance Ruling:

- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in **FORM GST ARA-01** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.
- (2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in rule 26.

105. Certification of copies of the advance rulings pronounced by the Authority:

A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

106. Form and manner of appeal to the Appellate Authority for Advance Ruling :

- (1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in **FORM GST ARA-02** and shall be accompanied by a fee of ten thousand rupees, to be deposited in the manner specified in section 49.
- (2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal.
- (3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all relevant documents accompanying such appeal shall be signed, -
 - (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
 - (b) in the case of an applicant, in the manner specified in rule 26.

107. Certification of copies of the advance rulings pronounced by the Authority:

A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

- (a) the applicant and the appellant;
- (b) the concerned officer of central tax and State or Union territory tax;
- (c) the jurisdictional officer of central tax and State or Union territory tax; and
- (d) the Authority, in accordance with the provisions of sub-section (4) of section 101 of the Act.



CHAPTER – XIII APPEALS AND REVISION

108. Appeal to the Appellate Authority:

- (1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in **FORM GST APL-01**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.
- (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** shall be signed in the manner specified in rule 26.
- (3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-01**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy.

Explanation.— For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number is issued.

109. Application to the Appellate Authority:

- (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.
- (2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.

110. Appeal to the Appellate Tribunal:

- (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in FORM GST APL-05, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.
- (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-06**.
- (3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.
- (4) A certified copy of the decision or order appealed against along with fees as specified in subrule (5) shall be submitted to the Registrar within seven days of filing of the appeal under subrule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in FORM GST APL-02 by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

Explanation.— For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

- (5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to maximum of twenty five thousand rupees.
- (6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.



111. Application to the Appellate Tribunal:

- (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in **FORM GST APL-07**, along with the relevant documents on the common portal.
- (2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal:

- (1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-
 - (a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or
 - (b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or
 - (c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or
 - (d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.
- (2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.
- (3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -
 - (a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or
 - (b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

113. Order of Appellate Authority or Appellate Tribunal:

- (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.
- (2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

114. Appeal to the High Court:

- (1) An appeal to the High Court under sub-section (1) of section 117 shall be filed in **FORM GST APL-08**.
- (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-08** shall be signed in the manner specified in rule 26.

115. Demand confirmed by the Court:

The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

116. Disqualifica-tion for misconduct of an authorised representative :

Where an authorised representative, other than those referred to in clause (b) or clause (c) of subsection (2) of section 116 is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.



CHAPTER - XIV

TRANSITIONAL PROVISIONS

117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day:

(1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, duly signed, on the common portal specifying therein, separately, the amount of input tax credit of eligible duties and taxes, as defined in Explanation 2 to section 140 to which he is entitled under the provisions of the said section:

Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—

- (i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and
- (ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i);
- (2) Every declaration under sub-rule (1) shall-
 - (a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-
 - (i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and
 - (ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;
 - (b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;
 - (c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—
 - the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;
 - (ii) the description and value of the goods or services;
 - (iii) the quantity in case of goods and the unit or unit quantity code thereof;
 - (iv) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and
 - (v) the date on which the receipt of goods or services is entered in the books of account of the recipient.
- (3) The amount of credit specified in the application in **FORM GST TRAN-1** shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal.
- (4) (a) (i) A registered person, holding stock of goods which have suffered tax at the first point of their sale in the State and the subsequent sales of which are not subject to tax in the State availing credit in accordance with the proviso to sub-section (3) of section 140 shall be allowed to avail input tax credit on goods held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of value added tax.
 - (ii) The credit referred to in sub-clause (i) shall be allowed at the rate of sixty percent on such goods which attract State tax at the rate of nine percent or more and forty per cent. for other goods of the State tax applicable on supply of such goods after the appointed date and shall be credited after the State tax payable on such supply has been paid:

Provided that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty percent and twenty percent respectively of the said tax.

(iii) The scheme shall be available for six tax periods from the appointed date.



- (b) Such credit of State tax shall be availed subject to satisfying the following conditions, namely:-
 - (i) such goods were not wholly exempt from tax under the Arunachal Pradesh Goods Tax Act, 2005 (ACT 3 of 2005)
 - (ii) the document for procurement of such goods is available with the registered person
 - (iii) the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2) of rule 1, submits a statement in FORM GST TRAN 2 at the end of each of the six tax periods during which the scheme is in operation indicating therein the details of supplies of such goods effected during the tax period;
 - (iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the Common Portal.(v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

118. Declaration to be made under clause (c) of sub-section (11) of section 142:

Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within a period of ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1** furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.

119. Declaration of stock held by a principal and job-worker:

Every person to whom the provisions of sub-section (14) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.

120. Details of goods sent on approval basis:

Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in **FORM GST TRAN-1**.

121. Recovery of credit wrongly availed:

The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

CHAPTER - XV ANTI-PROFITEERING

122. Constitution of the Authority:

The Authority shall consist of,-

- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India: and
- (b) four Technical Members who are or have been Commissioners of State tax or central tax or have held an equivalent post under the existing law, to be nominated by the Council

123. Constitution of the Standing Committee and Screening Committees:

- (1) The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it.
- (2) A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of-
 - (a) one officer of the State Government, to be nominated by the Commissioner, and
 - (b) one officer of the Central Government, to be nominated by the Chief Commissioner.

124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority:

(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council.



(2) The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:

Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.

(3) The Technical Member shall be paid a monthly salary of Rs. 2,05,400 (fixed) and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group 'A' post carrying the same pay:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary of Rs. 2,05,400 reduced by the amount of pension.

(4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty- five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as the Chairman, if he has attained the age of sixty-two years.

(5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

125. Secretary to the Authority:

The Additional Director General of Safeguards under the Board shall be the Secretary to the Authority.

126. Power to determine the methodology and procedure :

The Authority may determine the methodology and procedure for determination as to whether the reduction in rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.

127. Duties of the Authority:

It shall be the duty of the Authority,-

- to determine whether any reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices;
- (ii) to identify the registered person who has not passed on the benefit of reduction in rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
- (iii) to order,
 - (a) reduction in prices;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57:
 - (c) imposition of penalty as specified in the Act; and
 - (d) cancellation of registration under the Act.

128. Examination of application by the Standing Committee and Screening Committee :

(1) The Standing Committee shall, within a period of two months from the date of receipt of a written application, in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is *prima-facie* evidence to support the claim of the applicant that the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.



(2) All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee and the Screening Committee shall, upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

129. Initiation and conduct of proceedings:

- (1) Where the Standing Committee is satisfied that there is a *prima-facie* evidence to show that the supplier has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to Director General of Safeguards for a detailed investigation.
- (2) The Director General of Safeguards shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices.
- (3) The Director General of Safeguards shall, before initiation of investigation, issue a notice to the interested parties containing, *inter alia*, information on the following, namely:-
 - (a) the description of the goods or services in respect of which the proceedings have been initiated;
 - (b) summary of statement of facts on which the allegations are based; and
 - (c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.
- (4) The Director General of Safeguards may also issue notices to such other persons as deemed fit for fair enquiry into the matter.
- (5) The Director General of Safeguards shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.
- (6) The Director General of Safeguards shall complete the investigation within a period of three months of receipt of reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing as allowed by the Standing Committee and, upon completion of the investigation, furnish to the Authority a report of its findings, along with the relevant records.

130. Confidentiality of information:

- (1) Notwithstanding anything contained in sub-rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply *mutatis mutandis* to the disclosure of any information which is provided on a confidential basis.
- (2) The Director General of Safeguards may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the Director General of Safeguards a statement of reasons as to why summarisation is not possible.

131. Cooperation with other agencies or statutory authorities:

Where the Director General of Safeguards deems fit, he may seek opinion of any other agency or statutory authorities in discharge of his duties.

132. Power to summon persons to give evidence and produce documents :

- (1) The Director General of Safeguards, or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).
- (2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860).

133. Order of the Authority:

(1) The Authority shall, within a period of three months from the date of receipt of the report from the Director General of Safeguards determine whether a registered person has passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.



- (2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.
- (3) Where the Authority determines that a registered person has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order -
 - (a) reduction in prices;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
 - (c) imposition of penalty as specified under the Act; and
 - (d) cancellation of registration under the Act.

134. Decision to be taken by the majority:

If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.

135. Compliance by the registered person :

Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union territory Goods and Services Tax Act or the State Goods and Services Tax Act of the respective States, as the case may be.

136. Monitoring of the order:

The Authority may require any authority of central tax, State tax or Union territory tax to monitor implementation of the order passed by it.

137. Tenure of Authority:

The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

Explanation. - For the purposes of this Chapter,

- (a) "Authority" means the National Anti-profiteering Authority constituted under rule 122;
- (b) "Committee" means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;
- (c) "interested party" includes
 - a. suppliers of goods or services under the proceedings; and
 - b. recipients of goods or services under the proceedings;
- (d) "Screening Committee" means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.

CHAPTER - XVI E-WAY RULES

138. E-way rule :

Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage.



CHAPTER – XVII INSPECTION, SEARCH AND SEIZURE

139. Inspection, search and seizure:

- (1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in **FORM GST INS-01** authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation.
- (2) Where any goods, documents, books or things are liable for seizure under sub-section (2) of section 67, the proper officer or an authorised officer shall make an order of seizure in **FORM GST INS-02.**
- (3) The proper officer or an authorised officer may entrust upon the the owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer.
- (4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in FORM GST INS-03 that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.
- (5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, *inter alia*, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods or documents or books or things are seized.

140. Bond and security for release of seized goods:

- (1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in **FORM GST INS-04** and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.
 - Explanation.- For the purposes of the rules under the provisions of this Chapter, the "applicable tax" shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).
- (2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

141. Procedure in respect of seized goods:

- (1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in **FORM GST INS-05**, on proof of payment.
- (2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

CHAPTER- XVIII DEMANDS AND RECOVERY

142. Notice and order for demand of amounts payable under the Act :

- (1) The proper officer shall serve, along with the
 - (a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in **FORM GST DRC-01**,
 - (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.
- (2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.



- (3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.
- (4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in **FORM GST DRC-06**.
- (5) A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.
- (6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.
- (7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in **FORM GST DRC-08**.

143. Recovery by deduction from any money owed :

Where any amount payable by a person (hereafter referred to in this rule as "the defaulter") to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in **FORM GST DRC-09**, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79.

Explanation.- For the purposes of this rule, "specified officer" shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

144. Recovery by sale of goods under the control of proper officer:

- (1) Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.
- (2) The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods to be sold and the purpose of sale.
- (3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

- (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
- (5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in **FORM GST DRC-12**.
- (6) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.
- (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

145. Recovery from a third person:

(1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as "the third person"), a notice in **FORM GST DRC-13** directing him to deposit the amount specified in the notice.



(2) Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in **FORM GST DRC-14** to the third person clearly indicating the details of the liability so discharged.

146. Recovery through execution of a decree, etc:

Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in **FORM GST DRC- 15** to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.

147. Recovery by sale of movable or immovable property:

(1) The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in FORM GST DRC- 16 prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:

Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151.

- (2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.
- (3) Where the property subject to the attachment or distraint under sub-rule (1) is-
 - (a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;
 - (b) a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.
- (4) The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in **FORM GST DRC- 17** clearly indicating the property to be sold and the purpose of sale.
- (5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.
- (6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
- (7) The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

- (8) Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.
- (9) The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.



- (10) Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.
- (11) Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.
- (12) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in **FORM GST DRC-12** specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

Provided that where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.

- (13) Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.
- (14) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.
- (15) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

148. Prohibition against bidding or purchase by officer:

No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

149. Prohibition against sale on holidays:

No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

150. Assistance by police:

The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.

151. Attachment of debts and shares, etc:

- (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in FORM GST DRC-16 prohibiting.-
 - (a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;
 - (b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;
 - (c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.
- (2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.
- (3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.



152. Attachment of property in custody of courts or Public Officer:

Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

153. Attachment of interest in partnership:

- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.
- (2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

154. Disposal of proceeds of sale of goods and movable or immovable property:

The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

- (a) first, be appropriated against the administrative cost of the recovery process;
- (b) next, be appropriated against the amount to be recovered;
- (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
- (d) any balance, be paid to the defaulter.

155. Recovery through land revenue authority:

Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in **FORM GST DRC- 18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

156. Recovery through court:

Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC-19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.

157. Recovery from surety:

Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter

158. Payment of tax and other amounts in instalments :

- (1) On an application filed electronically by a taxable person, in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.
- (2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.



- (3) The facility referred to in sub-rule (2) shall not be allowed where-
 - (a) the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;
 - (b) the taxable person has not been allowed to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;
 - (c) the amount for which instalment facility is sought is less than twenty–five thousand rupees.

159. Provisional attachment of property:

- (1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in FORM GST DRC-22 to that effect mentioning therein, the details of property which is attached.
- (2) The Commissioner shall send a copy of the order of attachment to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect.
- (3) Where the property attached is of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such property or the amount that is or may become payable by the taxable person, whichever is lower, then such property shall be released forthwith, by an order in FORM GST DRC-23, on proof of payment.
- (4) Where the taxable person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by the taxable person.
- (5) Any person whose property is attached may, within seven days of the attachment under subrule (1), file an objection to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in **FORM GST DRC- 23**.
- (6) The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in **FORM GST DRC- 23**.

160. Recovery from company in liquidation :

Where the company is under liquidation as specified in section 88, the Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in **FORM GST DRC -24**.

161. Continuation of certain recovery proceedings :

The order for the reduction or enhancement of any demand under section 84 shall be issued in **FORM GST DRC-25**.

CHAPTER - XIX OFFENCES AND PENALTIES

162. Procedure for compounding of offences:

- (1) An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of section 138 in FORM GST CPD-01 to the Commissioner for compounding of an offence.
- (2) On receipt of the application, the Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.



- (3) The Commissioner, after taking into account the contents of the said application, may, by order in **FORM GST CPD-02**, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.
- (4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.
- (5) The application shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.
- (6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Commissioner and shall furnish the proof of such payment to him.
- (7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.
- (8) Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if no such immunity had been granted.



ARUNACHAL PRADESH GOODS AND SERVICES TAX RULES, 2017

Form GST CMP - 01 [See rule 3(1)]

Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)

	1				
1. GSTIN / Provisional ID					
2. Legal name					
3. Trade name, if any					
4. Address of Principal Place of Business					
5. Category of Registered Person < Select	from drop down>				
(i) Manufacturers, other than manu notified by the Government	ufacturers of such goods	as			
(ii) Suppliers making supplies refe paragraph 6 of Schedule II	erred to in clause (b) of				
(iii) Any other supplier eligible for c	omposition levy.				
6. Financial Year from which composition sc	heme is opted	2017-18			
7. Jurisdiction	Centre	State			
8. Declaration –					
I hereby declare that the aforesaid business payment of tax under section 10.	shall abide by the condit	ions and restrictions specified for			
9. 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 there from.					
	Signature	e of Authorized Signatory			
		Name			
Place : Date :	De	signation / Status			

Form GST CMP -02

[See rule 3(2)]

Intimation to pay tax under section 10 (composition levy)

(For persons registered under the Act)

1. GSTIN	
2. Legal name	
3. Trade name, if any	
4. Address of Principal Place of Business	
Category of Registered Person < Select from drop down>.	
(i) Manufacturers, other than manufacturers of such goods as manufacturers of such goods as manufacturers of such goods as manufacturers.	ay be
(ii) Suppliers making supplies referred to in clause (b) of paragr Schedule II	raph 6 of
(iii) Any other supplier eligible for composition levy.	



6. Financial Year from which composition scheme is						
7. Jurisdiction	Centre	State				
8. Declaration – I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.						
9. 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 Authorized Signatory						
Name						
Place : Date :	Designatio	on / Status				

Form GST -CMP-03

[See rule 3(4)]

Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN			
2. Legal name			
3. Trade name, if any			
4. Address of Principal Place of Business			
Details of application filed to pay tax under section 10	(i) Application refe (ARN)	erence number	
Section 10	(ii) Date of filing		
6. Jurisdiction	Centre	State	

7. Stock of purchases made from registered person under the existing law

Sr.	GSTIN/TIN	Name of	Bill/	Date	Value	VAT	Central	Service Tax	Total
No		the	Invoice		of		Excise	(if applicable)	
		supplier	No.		Stock				
1	2	3	4	5	6	7	8	9	10
1									
2									
Total									



8. Stock of purchases made from unregistered person under the existing law

Sr.	Name of the	Address	Bill/	Date	Value	VA	Central	Service Tax	Total
No	unregistered		Invoice		of	T	Excise	(if applicable)	
	person		No		Stock				
1	2	3	4	5	6	7	8	9	
1									
2									
Total									
9.	Details of tax paid	Descripti	on	Cent	ral Tax		State Tax UT Tax	1	
		Amount							
	Debit entry no.								
10. Ver	rification								
I					hereby s	olemni	v affirm ar	nd declare that	
	ormation given t thing has been			nd corre				edge and belief	
	Signature of Authorized Signatory								
		Name							
Place : Designation / Status									

Form GST - CMP-04

[See rule 6(2)]

Intimation/Application for Withdrawal from Composition Levy

1. GSTIN					
2. Legal name					
3. Trade name, if any					
4. Address of Principal Place of busine	ess				
5. Category of Registered Person					
(i) Manufacturers, other than manu such goods as may be notified be Government					
(ii) Suppliers making supplies refer (b) of paragraph 6 of Schedule I					
(iii) Any other supplier eligible for c					
6. Nature of Business					
7. Date from which withdrawal from co	mposition schem	ie is sought	DD	MM	YYYY
8. Jurisdiction	Centre		State		
9. Reasons for withdrawal from compo	sition scheme				
10. 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 Authorized Signatory					
	oignat		J	· y	
Place : Date :					
		Designation	/ Status		

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.



Form GST CMP- 05

[See rule 6(4)]

Reference No. << >>	<< Date >>
То	
GSTIN Name Address	
Notice for denial of option to pa	y tax under section 10
Whereas on the basis of information which has come to reconditions and restrictions necessary for availing of the contherefore propose to deny the option to you to pay tax und	imposition scheme under section 10 of the Act. I
1	
2	
3	
You are hereby directed to furnish a reply to this no service of this notice.	tice within fifteen working days from the date of
You are hereby directed to appear before the undersi	gned on DD/MM/YYYY at HH/MM.
If you fail to furnish a reply within the stipulated date appointed date and time, the case will be decided ex parter	
	Signature
Place :	Name of Proper Officer
Date:	Designation
	Jurisdiction

Form GST CMP - 06 [See rule 6(5)]

Reply to the notice to show cause

1.	GSTIN	
2.	Details of the show cause	Reference no.
	notice	Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	



6.	Reply to the notice	
7.	List of documents uploaded	
		1
8.	Verification	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 the Authorized Signatory
		Date :
		Place :
Note –		

- The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
- 2. Supporting documents, if any, may be uploaded in PDF format.

Form GST CMP-07

[See rule 6(5)]

Reference No. << >> Date-

То

GSTIN Name Address

Application Reference No. (ARN) Date -

Order for acceptance / rejection of reply to show cause notice

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. ----- dated ----- Your reply has been examined and the same has been found

Jurisdiction



to be satisfactory and, therefore, your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated filed in response to the show cause notice issued vide reference no dated Your reply has been examined and the same has not been found to be satisfactory and, therefore, your option to pay tax under composition scheme is hereby denied with effect from << >>> for the following reasons:
<< text >>
or
You have not filed any reply to the show cause notice; or
You did not appear on the day fixed for hearing.
Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the following reasons:
<< Text >>
Signature
Date : Name of Proper Officer
Place:
Designation



Form GST REG-01

[See rule 8(1)]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part -A

		State	/UT -	[District -		
(i)	(i) Legal Name of the Business: (As mentioned in Permanent Account Number)						
(ii)	(ii) Permanent Account Number : (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)						
(iii)	Email Address :						
(iv)	Mobile Number :						
		ove is subject to online verifica application shall provide his me				Part-B.	
		Part –B					
1.	Trade Name, if any						
2.	,	Please Select the Appropriate)				
(i)	Proprietorship	(ii) Partnership					
	Hindu Undivided Family	(iv) Private Limited Cor					
(v)	Public Limited Company	(vi) Society/Club/Trust/		ion of Pe	rsons		
` '	Government Department	(viii) Public Sector Unde					
(ix)	Unlimited Company	(x) Limited Liability Pa	rtnership				
(xi)	Local Authority						
. ,	(xiii) Foreign Limited Liability Partnership (xiv) Foreign Company Registered (in India)						
(xv)	Others (Please specify)						
3.	Name of the State	•		Distric	ot		
4.	Jurisdiction	State		Centre			
		Sector, Circle, Ward, Unit, others (specify)	, etc.				
5.	Option for Composition	Yes No					
6. 0	Composition Declaration						
	$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	ne aforesaid business shall a or opting to pay tax under the				trictions	
6.1.	Category of Registered Per	son < tick in check box>					
		han manufacturers of such g	oods as	may be r	notified by the		
		oblion is not available blies referred to in clause (b)	of paragr	aph 6 of	Schedule II		
	.,	gible for composition levy.		•			
7.	Date of commencement o	f business	DD/MM	/YYYY			
8.	Date on which liability to re	egister arises	DD/MM	/YYYY			
9.	Are you applying for registration as a casual taxable person?		Yes		No 🗆		
10.	If selected 'Yes' in Sr. No. registration is required	9, period for which	From DD/MM	/YYYY	To DD/MM/YYYY	,	
11.	If selected 'Ves' in Sr. No. 9, estimated supplies and estimated net tay liability during the period						



Sr. No.	Type of Tax		Turno	ver (Rs.)	Net Tax Liability (Rs.)			
(i)	Integrated Tax							
(ii)	Central Tax							
(iii)	State Tax							
(iv)	UT Tax							
(v)	Cess							
	Total							
	Payment Details							
	Challan Identification Number	Date			Amount			
12.	Are you applying for registration as a SEZ	Unit?		Yes	No 🗆			
	(i) Select name of SEZ				∇			
	(ii) Approval order number and date of ord	ler						
	(iii) Designation of approving authority							
13.	Are you applying for registration as a SEZ	per?	Yes	No 🗆				
	(i) Select name of SEZ Developer			∇				
	(ii) Approval order number and date of ord							
	(iii) Designation of approving authority							
14.	Reason to obtain registration:							
	(i) Crossing the threshold		viii) Merger /amalgamation of two or more registered persons					
	(ii) Inter-State supply		(ix) Input Service Distributor					
	(iii) Liability to pay tax as recipient of good services u/s 9(3) or 9(4)	ds or	(x) Person liable to pay tax u/s 9(5)					
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)		(xi) Taxable person supplying through e- Commerce portal					
	(v) Death of the proprietor (if the successor is not a registered ent	tity)	(xii) V	ii) Voluntary Basis				
	(vi) De-merger		(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)					
	(vii) Change in constitution of business	(xiv) (Others (Not covered above) – Specify					
15.	15. Indicate existing registrations wherever applicable							
Re	gistration number under Value Added Tax							
Ce	ntral Sales Tax Registration Number							
En	try Tax Registration Number							
En	tertainment Tax Registration Number							
Но	tel and Luxury Tax Registration Number							
Cei	ntral Excise Registration Number							
	vice Tax Registration Number							
	rporate Identify Number/Foreign Company gistration Number							



Limited Liability Partn Limited Liability Partn									
Importer/Exporter Cod									
Registration number u									
Registration number ι	ınder Shop	os and Establ	ishment A	ct					
Temporary ID, if any									
Others (Please specif	y)								
16. (a) Address of	Principal	Place of Busi	ness		•				
Building No./Flat No.					Flo	or No.			
Name of the Premises	s/Building				Roa	ad/Street			
City/Town/Locality/Vil	age				Dis	trict			
Taluka/Block									
State					PIN	l Code			
Latitude					Lor	ngitude			
(b) Contact Information	n							1	
Office Email Address			Office Te	e Telephone number STD					
Mobile Number			Office Fa	ax Nur	mber STD				
(c) Nature of premises	5								
Own Leased		Rented		Cons	sent Shared Others (specify)				
(d) Nature of business	activity be	eing carried o	ut at abov	e mer	ntione	ed premis	es (Ple	ase tick ap	plicable)
Factory / Manufacturii	ng	Wholesale	Business	Retail Business					
Warehouse/Depot		Bonded Wa	arehouse		Supplier of service				
Office/Sale Office		Leasing Bu	siness		Recipient of goods or services				
EOU/ STP/ EHTP		Works Con	tract			Export			
Import	Others (Spe	ecify)							
17. Details of Bank Acc	ounts (s)								
Total number of Bank Accounts maintained by the applicant for conducting business									
(Upto 10 Bank Accounts to be reported)									
Details of Bank Account 1									
Account Number									
Type of Account				IF	SC				
Bank Name									
Branch Address To be auto-populated (Edit mode)									ļ

Note - Add more accounts -----



18. Details of the Goods supplied by the Business

	Please specify	top 5 Goods
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)		
(ii)		
(v)		

19. Details of Services supplied by the Business.

	Please specify top 5 Services										
Sr. No.	Description of Services	HSN Code (Four digit)									
(i)											
(ii)											
(v)											

20. Details of Additional Place(s) of Business

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No						Floor No							
Name of the Premises/Building					Road/Street								
City/Town/Loc	ality/Vill	lage			District								
Block/Taluka													
State					PIN Cod	е							
Latitude					Longitud	le		'	,				
(b) Contact Inf	ormatio	n		,	I								
Office Email Address	3 <u></u>				Office Telephone number		STD						
Mobile Numbe	r				Office Fax Number			STD					
(c) Nature of p	remises	3											
Own	Lease	ed		Rented	Consent Shared		Others (specify)			<u>'</u> y)			
(d) Nature of b	usiness	s activity b	being	g carried out at	above me	entione	d premises (Please	e tic	k apı	olica	able)
Factory / Manu	ufacturir	ng		Wholesale Bu	nolesale Business		Retail B		s			-	
Warehouse/Depot				Bonded Warehouse			Supplier	Supplier of serv		s			
Office/Sale Office			Leasing Business				Recipient of goods or services		3				
EOU/ STP/ EHTP			Works Contra	/orks Contract		Export							
Import				Others (spec	ify)								



21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name		Middle Name	Last Name		
Name						
Photo						
Name of Father						
Date of Birth	DD/MM/YYYY		Gender	<male< td=""><td>e, Female, ></td></male<>	e, Female, >	
Mobile Number			Email address			
Telephone No. with STD						
Designation /Status		Dire (if a	ector Identification Numb any)	er		
Permanent Account Number		Aad	dhaar Number			
Are you a citizen of India?	Yes / No		ssport No. (in case of eigners)			
Residential Address	,					
Building No/Flat No		Flo	or No			
Name of the Premises/Building		Road/Street				
City/Town/Locality/Village		Dis	trict			
Block/Taluka						
State		PIN	l Code			
Country (in case of foreigner only)		ZIP	code code			

22.	Details of Authorized Signatory	
	Checkbox for Primary Authorized Signatory Details of Signatory No. 1	

Particulars	First Name	Middle Na	ıme	Last Nan	ne	
Name						
Photo						
Name of Father						
Date of Birth	DD/MM/YYYY	Gender		<male, female,="" other=""></male,>		
Mobile Number		Email add	ress			
Telephone No. with STD		J				
Designation /Status			Director Identifica Number (if any)	tion		
Permanent Account Number			Aadhaar Number			
Are you a citizen of India?	Yes / No		Passport No. (in foreigners)			



Residential Address in India		
Building No/Flat No	Floor No	
Name of the Premises/Building	Road/Street	
Block/Taluka		
City/Town/Locality/Village	District	
State	PIN Code	

23. Details of Authorized Representative

Enrolment ID, if available												
Provide following details	, if enro	lment	ID is n	ot ava	ilable							
Permanent Account Number												
Aadhaar, if Permanent Account Number is not available												
	First Name			Middle Name			Last Name					
Name of Person												
Designation / Status												
Mobile Number												
Email address												
Telephone No. with STD				FAX No. with STD								

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

 (a)
 Field 1

 (b)
 Field 2

 (c)

 (d)

 (e)
 Field n

25. Document Upload

A customized list of documents required to be uploaded (refer rule 8) as per the field values in the form.

26. Consent

27. 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

	Olgridial
Place: Date:	Name of Authorized Signatory Designation/Status
Jale.	Designation/Status

Signature



List of documents to be uploaded:-

Photographs (wherever specified in the Application Form) (a) Proprietary Concern - Proprietor (b) Partnership Firm / Limited Liability Partnership - Managing/Authorized/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted) (c) Hindu Undivided Family - Karta (d) Company – Managing Director or the Authorised Person (e) Trust – Managing Trustee Association of Persons or Body of Individuals -Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted) (g) Local Authority - Chief Executive Officer or his equivalent (h) Statutory Body - Chief Executive Officer or his equivalent (i) Others - Person in Charge 2. Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc. 3. Proof of Principal Place of Business: (a) For Own premises -Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises -A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above -A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded. (d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill. (e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded. 4 Bank Account Related Proof: Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code. 5 Authorization Form:-For each Authorized Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorized Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)



hereby solemnly affirm and declare that <<name of the authorized signatory, (status/designation)>> is hereby authorized, vide resolution no.......... dated............. (copy submitted herewith), to act as an authorized signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.

Signature of the person competent to sign

Name:

Designation/Status:

(Name of the proprietor/Business Entity)

Acceptance as an authorized signatory

I <<(Name of the authorized signatory>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorized Signatory

Place: (Name)

Date:

Designation/Status:

Instructions for submission of Application for Registration.

- Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.
- 2. Provide E-mail Id and Mobile Number of authorized signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
- 3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorized Signatory.
- 4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others (specify)	Person In charge



- Information in respect of authorized representative is optional. Please select your authorized representative from the list available on the common portal if the authorized representative is enrolled, otherwise provide details of such person.
- 6. State specific information are relevant for the concerned State only.
- 7. Application filed by undermentioned persons shall be signed digitally:-

SI. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)- Class-2 and above.
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

- 8. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.
- 9. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.
- 10. No fee is payable for filing application for registration.
- 11. Authorized signatory shall not be a minor.
- 12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.
- 13. After approval of application, registration certificate shall be made available on the common portal.
- 14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.
- 15. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

Form GST REG-02 [See rule 8(5)] Acknowledgment

Application Re	ference Num	າber (ARN) -
----------------	-------------	--------------

You have filed the application successfully and the particulars of the application are given as under:

Date of filing :

Time of filing :

Goods and Services Tax Identification Number, if available

Legal Name

Trade Name (if applicable):
Form No. :
Form Description :
Center Jurisdiction :
State Jurisdiction :

Filed by

Temporary reference number (TRN), if any:

Payment details* : Challan Identification Number

: Date : Amount

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

* Applicable only in case of Casual taxable person and Non Resident taxable person



[See rule 9(2)]

Reference Number:	Date-
To Name of the Applicant: Address: GSTIN (if available): Application Reference No. (ARN):	
Date:	
	onal Information / Clarification / Documents < <registration amendment="" cancellation="">></registration>
	ration/amendment/cancellation>> application filed vide ARN as examined your application and is not satisfied with it for th
1. 2. 3.	
You are directed to submit your reply b *You are hereby directed to appear (HH:MM)	y (DD/MM/YYYY) before the undersigned on (DD/MM/YYYY) at
If no response is received by the stiputhat no further notice / reminder will be issued	ulated date, your application is liable for rejection. Please not ed in this matter
	Signature Name of the Proper Officer: Designation: Jurisdiction:
* Not applicabl	e for New Registration Application

Form GST REG-04

[See rule 9(2)]

Clarification/additional information/document for <<Registration/Amendment/Cancellation>>

1.	Notice details	Reference No.	Date	
2.	Application details	Reference No	Date	
3.	GSTIN, if applicable		,	
4.	Name of Business (Legal)			
5.	Trade name, if any			
6.	Address			
7.	Whether any modificat required	ion in the applicat	ion for registration or fields is	Yes No (Tick one)
8.	Additional Information			
9.	List of Documents uploaded			



10.	Verification I hereby solemnly affirm information given hereinabove is true and correct to the best of my known hereinabove.	m and declare that the
	nothing has been concealed therefrom.	vieuge and belief and
	Signature o	f Authorized Signatory
	Name	
	Designation Place:	n/Status:
	Date:	
Note	e:-	
1.	For new registration, original registration application will be available in edita is selected in item 7.	ble mode if option 'Yes'
	For amendment of registration particulars, the fields intended to be amended editable mode if option 'Yes' is selected in item 7.	ded will be available in
	Form GST REG-05 [See rule 9(4)]	
Refe	erence Number:	Date-
То		
	Name of the Applicant Address -	
	GSTIN (if available)	
	Order of Rejection of Application for <registration amendment="" c=""></registration>	Cancellation/
the s	This has reference to your reply filed vide ARN dated The reply has not been found to be satisfactory for the following reasons:	as been examined and
1.		
2.		
3.	.Therefore, your application is rejected in accordance with the provisions of the	λ Λct
	. Therefore, your application is rejected in accordance with the provisions of the	Act.
Or		
	have not replied to the notice issued vide reference no dated vein. Therefore, your application is hereby rejected in accordance with the provi	
	8	Signature
		lame
		Designation
	J	lurisdiction





Government of India

Form GST REG-06 [See rule 10(1)]

Registration Certificate

Registration Number: < GSTIN/ UIN >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY	•		
6.	Period of Validity (Applicable only in case of Non-Resident taxable person or Casual taxable person)	From	DD/MM/YYYY	То	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving	Authority			
Centi	re		State		
		S	Signature		
Name	е				
Designation					
Office					
9. Da	ate of issue of Certificate				
Note:	Note: The registration certificate is required to be prominently displayed at all places of business in the State.				



Details of Additional Places of Business

Annexure A

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. Address

No.

1

2

3

. . .







Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	Photo	Name Designation/Status Resident of State
2.	Photo	Name Designation/Status Resident of State
3.	Photo	Name Designation/Status Resident of State
4.	Photo	Name Designation/Status Resident of State
5.	Photo	Name Designation/Status Resident of State
6.	Photo	Name Designation/Status Resident of State
7.	Photo	Name Designation/Status Resident of State
8.	Photo	Name Designation/Status Resident of State
9.	Photo	Name Designation/Status Resident of State
10.	Photo	Name Designation/Status



[See rule 12(1)]

Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)

State /UT- District -

Part -A

(1)	Permanent Account Number/ Tax Deduction and Collection Account Number)						
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)						
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)						
(iv)	Email Address						
(v)	Mobile Number						
	Note - Information submitte Part-B.	ed above i	s subject to d	online v	rerification before pro	ceeding	ı to fill up
			Part –E	3			
1	Trade Name, if any						
2	Constitution of Business (Please Sel	lect the Appr	opriate)		
(i) I	Proprietorship	(ii)) Partnershi	р			
(iii)	Hindu Undivided Family (iv) Private Limited Company						
(v)	Public Limited Company (vi) Society			ub/Trus			
(vii)	Government Department	nt Department (viii) Public Sector Undertaking					
(ix)	Unlimited Company	(x)) Limited Lia	ability F	artnership		
. ,	Local Authority	(xi	ii) Statutory	Body			
	Foreign Limited Liability Partnership	Liability (xiv) Foreign Company Registered (in India)				a)	
(xv)	Others (Please specify)						
3	Name of the State				District		_
4	Jurisdiction -	State			Centre		
		Sector /C /Charge/	Circle/ Ward Unit etc.				
5	Type of registration				Tax Deductor O	Tax Col	lector (
6.	Government (Centre / Sta	te/Union T	erritory)		Center O	Sta	te/UT (
7.	Date of liability to deduct/c	DD/MM/YY	ΥY				
8.	(a) Address of principal pla	ice of busi	ness				
Build	ing No./Flat No.			Floor	No.		
Name	e of the Premises/Building			Road	/Street		
City/	City/Town/Locality/Village			Distri	et		
Block	:/Taluka						
Latitu	nde			Longi	tude		
State				PIN C	code		



(b) Contact Information							
Office Email Address		Office Telephone number					
Mobile Number		Office Fax Number					
(c)	Nature of possess	ion of	premises				
	Own		eased	Rented	Conse	nt Shared	Others(specify)
9.	Have you obtained registrations under Services Tax in the	r Goo	ds and	`	Yes [No_	
10	If Yes, mention G Services Tax Iden						
11	IEC (Importer Exp applicable	orter	Code), if				
12	Details of DDO (D tax/collecting tax	rawin	g and Disburs	ing Officer) / F	erson res	ponsible for dedu	ıcting
Partio	culars						,
Nam	е		First Name		Middle N	ame	Last Name
Fathe	er's Name						
Photo)						
Date	of Birth		DD/MM/YYY	Υ	Gender		<male, female,<br="">Other></male,>
Mobi	le Number			Email address			
Telep	hone No. with STD)					
	gnation /Status			Director Identification Number (if any)			
Perm Num	anent Account ber			Aadhaar Nun	nber		
Are y	ou a citizen of India	a?	Yes / No	Passport No. (in case of Foreigners)			
Resid	dential Address						
Build	ing No/Flat No			Floor No			
	e of the iises/Building			Locality/Villa	ge		
State	<u> </u>			PIN Code			
Chec	Details of Authorize kbox for Primary Ai ls of Signatory No.	uthori					
Par	ticulars	First	t Name	Middle Name		Last Name	
Nan	ne						
Pho	to						
Nan	ne of Father						
Date	Date of Birth DD/MM/YYYY		Gender <male, fen<="" td=""><td><male, female,<="" td=""><td>Other></td></male,></td></male,>		<male, female,<="" td=""><td>Other></td></male,>	Other>	
Mok	oile Number			Email address			
Tele	ephone No. with						
	ignation /Status			Director Iden Number (if a			
	manent Account nber			Aadhaar Nun	nber		
Are Indi	you a citizen of a?	Yes	/ No	Passport No. case of foreig			



Res	sidential Address (Within the	Country)							
Bui	Building No/Flat No Floor No								
Nar	me of the Premises/Building		Road/Street						
City	r/Town/Locality/Village		District						
Sta	te		PIN Code						
Blo	ck/Taluka					ļ			
Note	- Add more								
14.	Consent								
			<i></i>	A 44	,		. ,		
	I on behalf of the holder of form> give consent to "Goo								
	purpose of authentication.	"Goods and Servi	ces Tax Network"	has informed	d me	that	iden	itity	
	information would only be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.								
15.	. 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				rect				
							(Si	gnati	ure)
	Place:	Name of DDO/ F	Person responsible	e for deductir	ng tax	x/coll	lectir	ng	
	tax/Authorized Signatory								

List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):-

Proof of Principal Place of Business:

(a) For Own premises -

Date: Designation

Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises -

A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises not covered in (a) and (b) above -

A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

- (d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.
- (e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.



Instructions for submission of application for registration as Tax Deductor/ Tax Collector.

- 1. Enter name of Tax Deductor /Tax Collector as recorded on Tax Deduction and Collection Account Number/ Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.
- 2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
- 3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.
- 4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above, e- Signature or any other mode as specified or as may be notified.

- 5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
- 6. Status of the application filed online can be tracked on the Common portal.
- 7. No fee is payable for filing application for registration.
- 8. Authorized shall not be a minor.

Form GST REG-08 [See rule 12(3)]

Refe	erence No.	Date:
То	Name: Address: Application Reference No. (ARN) (Reply) Date:	
	Order of Cancellation of Registration as Tax Deductor at source or Tax	Collector at source
	This has reference to the show-cause notice issued vide Reference Number	r dated
for c	cancellation of registration under the Act.	
ΓĪ	Whereas no reply to show cause notice has been filed; or	
_ 	Whereas on the day fixed for hearing you did not appear; or	
	Whereas your reply to the notice to show cause and submissions made at	the time of hearing have
ш	n examined. The undersigned is of the opinion that your registration is liabl	
follo	wing reason(s).	
1.		
2.		

The effective date of cancellation of registration is <<DD/MM/YYYY >>.



You are directed to pay the amounts mentioned below on or before ---- (*date*) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder. (This order is also available on your dashboard).

Head	Integrated tax	Central tax	State tax	UT Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature Name Designation Jurisdiction

Form GST REG-09

[See rule 13(1)]

Application for Registration of Non Resident Taxable Person

Part -A

Γ	State /UT – District -	ŋ -		
(i)	Legal Name of the Non-Resident Taxable Person			
(ii)	Permanent Account Number of the Non-Resident Taxable person, if any			
(iii)	Passport number, if Permanent Account Number is not available			
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country			
(v)	Name of the Authorized Signatory (as per Permanent Account Number)			
(vi)	Permanent Account Number of the Authorized Signatory			
(vii)	Email Address of the Authorized Signatory			
(viii)	Mobile Number of the Authorized Signatory (+91)			
Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.				

Part -B

1.	Details of Authorized Signatory (should be a resident of India)						
	First Name Middle Name		Last Name				
	Photo Gender						
			М	ale / Female / Others			
	Designation						
	Date of Birth		DD/MM/YYYY				
	Father's Name Nationality						
	Aadhaar						



	Address of the Authorized signatory.				Address line 1 Address Line 2							
							Address line 2					
	Period for	which		Г.			Address line 3					
2.	registration		From DD/MM/XXXX									
	required		Esti	DD/MM/YYYY Estimated Turnover (Rs.)			DD/MM/YYYY Estimated Tax Liability (Net) (Rs.)					
3	Turnover	Details	Intra	- State	Inter –	State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess	
	Address of	of Non-F	Reside	ent taxab	le perso	n in the	e Country	of Origin				
	Address of Non-Resident taxable person in the Country of Origin (In case of business entity - Address of the Office)											
	Address Line 1											
	Address Line 2											
4	Address I	Address Line 3										
	Country (Drop Down)											
	Zip Code											
	E mail Ad	dress										
	Telephon	Telephone Number										
	Address of Principal Place of Business in India					1						
	Building No./Flat No.			Floor	No.							
	Name of the Premises/Building				Road	/Street						
	City/Towr	n/Village	/Loca	lity		District						
5	Block/Tal	uka										
	Latitude					Longi	tude					
	State					PIN C	ode					
	Mobile Nu	ımber				Telep	hone Num	nber				
	E mail Ad	dress				Fax N	ax Number with STD					
	Details of Bank Account in India											
6	Account Number					Туре	ype of account					
	Bank Name			Branch Address	5					IFSC		
7	Documen A custom in the form	ized list		cuments	required	d to be	uploaded	(refer In	struction)	as per the fi	eld values	
	Declaration	on										
8										erein above ealed theref	is true and rom.	
J	Place:								Signat		d Signatory	
	Place: Date:								Design	of Authorised ation:	น อเฐเาสเบริ	

Note: Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.



List of documents to be uploaded as evidence are as follows:

1.	Proof of Principal Place of Business:						
	(a) For own premises –						
	Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.						
	(b) For Rented or Leased premises –						
	A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.						
	(c) For premises not covered in (a) and (b) above –						
	A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.						
2.	Proof of Non-resident taxable person:						
	Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or it's Permanent Account Number, if available.						
3	Bank Account related proof:						
	Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.						
4	Authorization Form:-						
	For each Authorized Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorized Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)I/We (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person) hereby solemnly affirm and declare that < <name (status="" authorized="" designation)="" of="" signatory,="" the="">> is hereby authorized, vide resolution no dated (Copy submitted herewith), to act as an authorized signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us. Signature of the person competent to sign</name>						
	Name:						
	Designation/Status:						
	(Name of the proprietor/Business Entity)						
	Acceptance as an authorized signatory Acceptance as an authorized signatory						
	I <<(Name of the authorized signatory>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.						
	Signature of Authorized Signatory						
	Place:						
	Date:						
	Designation/Status:						

AGRA MAL MONTH MARKET STREET THE STREET THE

Instructions for submission of application for registration as Non-Resident Taxable Person.

- 1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.
- The applicant shall apply at least Five days prior to commencement of the business at the common portal.
- 3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
- 4. The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners /Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
- 5. The application filed by the under-mentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

- 6. All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
- 7. Status of the application filed online can be tracked on the common portal.
- 8. No fee is payable for filing application for registration
- 9. Authorized signatory shall be an Indian national and shall not be a minor.

Form GST REG-10

[See rule 14(1)]

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part -A

State /UT -

District -

(ii) Legal Name of the person

(iii) Permanent Account Number of the person, if any

(iii) Tax identification number or unique number on the basis of which the entity is identified by the Government of that country

(iv) Name of the Authorized Signatory

(v) Permanent Account Number of the Authorised Signatory

(vi) Email Address of the Authorized Signatory

(vii) | Mobile Number of the Authorized Signatory (+91)

Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.



Part -B

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

1.	Details of Authorized Signatory (shall be resident of India)								
	First Nam	e I	Middle Name	Last Name					
	Photo								
	Gender			Male / Female	e / Oth	iers			
	Designation	on							
	Date of B	irth		DD/MM/YYY	DD/MM/YYYY				
	Father's N	Name							
	Nationality Aadhaar, if any								
				Address line	1				
	Address o	of the Autho	orized Signatory	Address line	Address line 2				
				Address line	Address line 3				
2.	Date of commencement of the online service in India.			DD/MM/YYY	DD/MM/YYYY				
3.	Uniform F 1. 2.	Resource L	ocators (URLs) of th	ne website through	which	taxable servic	es are provided:		
	3								
4.	Jurisdictio	on	Center						
5.	Details of	Bank Acco	ount		- 1				
	Account Number			Type of account					
	Bank Name		Branch Address			IFSC			
6.		ts Uploade							
	A custom the form	ized list of	documents required	d to be uploaded (re	efer In	struction) as pe	er the field values in		
7.	Declaration	n							
	-	-	ffirm and declare the ledge and belief and				s true and correct to n.		
	I would d	charge and	_	from the non-asse		-	alf of the Registrant. t located in taxable		
						Signature			
	Place:					ne of Authorize	ed Signatory:		
Date: Designation:									

Note: Applicant will require to upload declaration (as per under mentioned format along with scanned copy of the passport and photograph.



List of documents to be uploaded as evidence are as follows:-

1.	Proof of Place of Business in India:					
	(a) For Own premises –					
	Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.					
	(b) For Rented or Leased premises –					
	A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.					
	(c) For premises not covered in (a) and (b) above –					
	A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.					
2.	Proof of :					
	Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorization letter.					
	Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India					
	Scanned copy of License is issued by origin country					
	Scanned copy of Clearance certificate issued by Government of India					
3	Bank Account Related Proof:					
	Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.					
4	Authorization Form:-					
	For Authorized Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:					
	Declaration for Authorized Signatory (Separate for each signatory)					
	I (Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that << name of the authorized signatory>> to act as an authorized signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20					
	All his actions in relation to this business will be binding on me/ us.					
	Signatures of the persons who is in charge.					
	S. No. Full Name Designation/Status Signature 1.					
	Acceptance as an authorized signatory					
	I <<(Name of authorized signatory>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.					
	Signature of Authorized Signatory Place (Name)					
	Date:					
	Designation/Status					



[See rule 15(1)]

Application for extension of registration period by casual / non-resident taxable person

1.	GSTIN							
2.	Name (Legal)							
3.	Trade Name, if any	/						
4.	Address							
5.	Period of Validity (Froi	m		То			
		DD/MM/YYYY		DD/MM/YYYY				
6.	Period for which ex	Froi	m		То			
			DD/MM/YYYY		DD/MM/YYYY			
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)			ed		
	Inter- State	Intra-State	Central Tax	State Tax	UT Tax	Integrate d Tax	Cess	
8.	Payment details		I		J.	1	ı	
	Date	CIN	BRI	BRN An		Amount	Amount	
9.	Declaration -							
	I hereby solemnly	affirm and declare that t	the information	on given h	erein abo	ve is true an	nd correct	
	to the best of my k	nowledge and belief and	d nothing has	s been co	ncealed th	nerefrom.		
				s	ignature			
Place:			Name	of Author	rized Sign	atory:		
Date:				Designat	ion / Statu	IS:		

Instructions for submission of application for extension of validity

- 1. The application can be filed online before the expiry of the period of validity.
- 2. The application can only be filed when advance payment is made.
- 3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

[See rule 16(1)]



Reference Number - Date:

(Name):

(Address):

Temporary Registration Number

Order of Grant of Temporary Registration/ Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details	s of person to w	vhom temporary registration granted				
1.	Name and Le	egal Name, if applicable				
2.	Gender		Male/Female/Other			
3.	Father's Name					
4.	Date of Birth		DD/MM/YYYY			
5.	Address of the Person	Building No./ Flat No.				
	the r croon	Floor No.				
		Name of Premises/ Building				
		Road/ Street				
		Town/City/Locality/ Village				
		Block / Taluka				
		District				
		State				
		PIN Code				
6.	Permanent A available	ccount Number of the person, if				
7.	Mobile No.					
8.	Email Addres	es				
9.	Other ID, if ar (Voter ID No., Aadhaar No./	Passport No./Driving License No./				
10.	Reasons for t	temporary registration				
11.	Effective date	e of registration / temporary ID				
12.	Registration I					
(Upload of Seizure Memo / Detention Memo / Any other supporting documents) < <you 90="" application="" are="" days="" directed="" file="" for="" hereby="" issue="" of="" order="" proper="" registration="" the="" this="" to="" within="">></you>						
			Signature			
Place			<< Name of the Officer>>:			
Date:	•		Designation/ Jurisdiction:			
	Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.					



[See rule 17(1)]

Application/Form for grant of Unique Identity Number to UN Bodies / Embassies / others

	State /Union Territory– PART A	District –
(i)	Name of the Entity	
(ii)	Permanent Account Number of entity, if any (applicable in case of any other person notified)	
(iii)	Name of the Authorized Signatory	
(iv)	Permanent Account Number of Authorized Signatory	
(v)	Email Address of the Authorized Signatory	
(vi)	Mobile Number of the Authorized Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	Se UN Body (Embassy Oth	er Person 🔘			
2.	Country	'					
3.	Notification Details		Notification No.	Date			
4.	Address of the entity	in State		J.			
	Building No./Flat No.		Floor No.				
	Name of the Premise	s/Building	Road/Street				
	City/Town/Village		District				
	Block/Taluka						
	Latitude		Longitude				
	State		PIN Code				
	Contact Information						
	Email Address		Telephone number				
	Fax Number		Mobile Number				
5.	Details of Authorized	Signatory, if appli	cable				
	Particulars	First Name	Middle Name	Last name			
	Name						
	Photo						
	Name of Father						
	Date of Birth	DD/MM/YYYY	Gender	<male, female,="" other=""></male,>			
	Mobile Number		Email address				
	Telephone No.						
	Designation /Status		Director Identification Number (if any)				
	Permanent Account Number		Aadhaar Number				
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)				



	Residential Address									
	Building No/Flat No		Floor No							
	Name of the Premises/Building		Road/Street							
	Town/City/Village		District							
	Block/Taluka		Distric	,						
	State		PIN C	ode						
6	Bank Account Details	s (add more if req	uired)							
	Account Number			Type of Account						
	IFSC		Bank Name							
	Branch Address									
7.	Documents Uploade	d								
	The authorized pers Body/ Embassy etc., resolution / power of	shall upload the	scanne	d copy of such docu	ments	inclu	ding			
	Or									
	The proper officer who has collected the documentary evidence from the applicant (UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the Unique Identity Number generated and allotted to respective UN Body/ Embassy etc.									
8.	Verification									
	I hereby solemnly a correct to the best of			-						

Place:	(Signature)
Date:	Name of Authorized Person:

Or

Place: Name of Proper Officer: Date: Designation: Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through common portal or registration can be granted suo-moto by proper officer.
- The application filed on the common portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorized Signatory details" in the application.



[See rule 19(1)]

Application for Amendment in Registration Particulars (For all types of registered persons)

1. GSTIN	I/UIN					
2. Name	of Business					
3. Type	of registration					
4. Amendment summary						
Sr. No.	Field Name	Effectiv (DD/MM		Reasons(s)		
5. List of	documents uploaded					
(a)						
(b)						
(c)						
•••						
6. Decla	ration					
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 Authorised Signatory		
Date:				Designation / Status:		

Instructions for submission of application for amendment

- 1. Application for amendment shall be submitted online.
- 2. Changes relating to Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
- 3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
- 4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
- 5. Any change in the mobile number or the e-mail address of authorized signatory as amended from time to time, shall be carried out only after online verification through the common portal.
- 6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.
- 7. Status of the application can be tracked on the common portal.
- 8. No fee is payable for submitting application for amendment.
- 9. Authorized signatory shall not be a minor.



[See rule 19(1)]

Reference Number - << >>

Date - DD/MM/YYYY

То

(Name) (Address)

Registration Number (GSTIN / UIN)

Application Reference No. (ARN)

Dated - DD/MM/YYYY

Order of Amendment

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature Name Designation Jurisdiction

Date : Place :

Form GST REG-16

[See rule 20]

Application for Cancellation of Registration

1.	GSTIN					
2.	Legal name					
3.	Trade name, if any					
4.	Address of Principal Place of Business					
5.	Address for future correspondence	Building No./ Flat No.		Floor No.		
mo	(including email, mobile telephone, fax)	Name of Premises/ Building		Road/ Street		
,		City/Town/ Village Block/Taluka		District		
ļ		Latitude		Longitude		
		State		PIN Code		
		Mobile (with country code)		Telephone		
		email		Fax Number		
6.	Reasons for Cancellation (Select one)	 Discontinuance /Closure of business Ceased to be liable to pay tax Transfer of business on account of amalgamation, merger/ demerger, sale, lease or otherwise disposed of etc. Change in constitution of business leading to change in Permanent Account Number Death of Sole Proprietor Others (specify) 				
7.	In case of transfer, n	nerger of business, pa erred, etc.	rticulars of registration	n of entity in wl	hich merged,	



(i)		and Services entification							
(")	Numbe	r							
(ii)	(a) Na	me (Legal)							
	(b) Tra	ide name, if							
(iii)	Addres	s of Principal of Business	Building No./ Flat	No.		Floor No.			
			Name of Premises Building	s/		Road/ Stre	eet		
			City/Town/ Village)		District			
			Block/Taluka			Diotriot			
			Latitude			Longitude			
			State			PIN Code			
			Mobile (with councode)	try		Telephone	Telephone		
			email			Fax Numb	er		
8.	Date fro	om which registra	tion is to be	<d< td=""><td>D/MM/Y</td><td>YYY></td><td></td><td></td></d<>	D/MM/Y	YYY>			
9		ea. lars of last Returr	n Filed						
(i)	Tax period								
(ii)	Applica	ication Reference Number							
(iii)	Date	te							
10.		unt of tax payable in respect of inputs/capital goods held in stock on the effective date of ellation of registration.							
							Tax Payable		
	Descrip	otion	Value of	(wh Central State		hichever is hi	, , ,		
	·		Stock (Rs.)	Tax	Tax	UT Tax	Integrated Tax	Cess	
	Inputs								
	Inputs of finished	contained in semi I goods	-						
	Inputs of finished	contained in I goods							
	Capital machin	Goods/Plant and ery							
	Total								
11.	<u>Details</u> Payme	of tax paid, if any nt from Cash Led	<u>/</u> ger						
	SI. No.	Debit Entry No.	Central Tax	State Tax		UT Tax	Integrated Tax	Cess	
		20211 21111 7 1 101	Central Tax	Stat	CTAX	O' Tax	Tax		
	1.		Central Tax	Stat	CTAX	O' Tun	Tax		
	1.		Central Tax	Stat	CTAX		Tax		
		Sub-Total	Central Tax	Stat	CTAX		Tax		
	2.	-		Stat	CTAX	- C - Lux	Tax		
	2.	Sub-Total			е Тах	UT Tax	Integrated Tax	Cess	
	2.	Sub-Total nt from ITC Ledge	er				Integrated	Cess	
	2. Payme	Sub-Total nt from ITC Ledge	er				Integrated	Cess	
	2. Paymel Sl. No.	Sub-Total nt from ITC Ledge	er				Integrated	Cess	

Date:



12. Documents uploaded			
13. Verification			
I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.			
	Signature of Authorized Signatory		
Place:	Name of the Authorized Signatory		

Instructions for filing of Application for Cancellation

 A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on common portal.

Designation / Status

• The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/ Chief Executive Officer
Unlimited Company	Managing / Whole-time Directors/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir / successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

- Status of the Application may be tracked on the common portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.



		[See rule 22(1)]		
Refere	nce No			<< Date >>	
(Registration Number (GSTIN/UI (Name) (Address)	IN)			
	Show Cause	e Notice for Cancella	ntion of Registration	on	
	as on the basis of information o be cancelled for the following		my notice, it appe	ars that your registration is	
1 2 3					
	ou are hereby directed to furnise of this notice .	sh a reply to this noti	ce within seven wo	rking days from the date of	
If you	ou are hereby directed to appea fail to furnish a reply within t ted date and time, the case will	the stipulated date o	r fail to appear fo	r personal hearing on the	
Pla Dat				Signature < Name of the Officer> Designation Jurisdiction	
Form GST REG- 18 [See rule 22(2)] Reply to the Show Cause Notice issued for cancellation for registration					
1.	Reference No. of Notice		Date of issue		
	1	1	<u> </u>		

Reference No. of Notice	Date of issue
GSTIN / UIN	
Name of business (Legal)	
Trade name, if any	
Reply to the notice	
List of documents uploaded	
Verification	
1	hereby solemnly affirm and declare that
the information given herein	above is true and correct to the best of my knowledge and belief
	•
Place: Date:	Signature of Authorized Signatory Name Designation/Status
	GSTIN / UIN Name of business (Legal) Trade name, if any Reply to the notice List of documents uploaded Verification I the information given hereina and nothing has been conce



.			ST REG-19 ule 22(3)]		
Reference	e No			Date:	
	me dress TIN / UIN				
Арр	olication Reference No	. (ARN)		Date :	
		Order for Cancella	ation of Registratio	on	
Wher Wher Wher and i	reference to your reply reas no reply to notice reas on the day fixed for reas the undersigned is of the opinion that you	to show cause has bor hearing you did no has examined your bur registration is lia	been submitted; or ot appear; or reply and submiss ble to be cancelled t	ions made at the tir for following reason(me of hearing,
<u>Determin</u>	ation of amount paya	able pursuant to ca	ncellation:		
According	ly, the amount payable	e by you and the co	mputation and basis	thereof is as follows	S:
	unts determined as bei able you on submissio			e to any amount that	may be found
	required to pay the foll I in accordance with th				amount will be
Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest Penalty					
Others					
Total					
Place: Date:				Signa < Name o Designat Jurisdicti	f the Officer> ion
			ST REG-20 ule 22(4)]		
Reference	e No	-	\	Date	
	me dress TIN/UIN				
Sho	ow Cause Notice No.			Date	
	Order for drop	pping the proceedi	ngs for cancellatio	n of registration	
DD/MM/Y	reference to your re YYY. Upon consider gs initiated for cancella	ation of your rep	oly and/or submiss	sions made during	hearing, the
		<< t	ext >>		
Place: Date:				Signati	ure

Signature
< Name of the Officer>
Designation
Jurisdiction



[See rule 23(1)]

Application for Revocation of Cancellation of Registration

1.	GSTIN (cancelled)							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address (Principal place of b	usiness)						
5.	Cancellation Order I	No.			Date -			
6	Reason for cancella	tion					•	
7	Details of last return	filed						7
	Period of Return		Applica Refere Numbe	ence		Date of fili	ng	DD/MM/YYYY
8	Reasons for revocat cancellation	Reasons in brief. (Detailed reasoning can be filed as an attachment)					ed as an	
9	Upload Documents							
10.	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 Authorized Signatory Full Name (first name, middle, surname) Designation/Status							
	Place : Date :							
	24.5 .							

Instructions for submission of application for revocation of cancellation of registration

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the common portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.
- Any change in the mobile number or the e-mail address of authorized signatory submitted as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided
- Status of the application can be tracked on the common portal.
- No fee is payable for filing application for revocation of cancellation.

Form GST REG-22

[See rule 23(2]

Reference No. - Date

То

GSTIN / UIN (Name of Taxpayer) (Address)

Application Reference No. (ARN)

Date

Order for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature Name of Proper officer (Designation) Jurisdiction –

Date: Place:

Date :



Form GST REG-23

[See rule 23(3)]

Refer	ence Number :		Г	Date			
То	Name of the Applicant/ Taxpa Address of the Applicant/Taxp GSTIN						
	Application Reference No.	(ARN)	: 1	Dated			
	Show Cause Notice for rejec	tion of applicati	on for revocatio	n of cancellation of registration			
	ration. Your application has be		•	ding revocation of cancellation of ble to be rejected for the following			
1.							
2. 3.							
J.							
servic Y	e of this notice. ′ou are hereby directed to appe	ear before the un	dersigned on DD/				
-				appear for personal hearing on the s of available records and on merits			
				Signature Name of the Proper Officer Designation Jurisdiction			
Reply	Form GST REG-24 [See rule 23(3)] Reply to the notice for rejection of application for revocation of cancellation of registration						
1.	Reference No. of Notice		Date				
2.	Application Reference No. (ARN)		Date				
3.	GSTIN, if applicable						
4.	Information/reasons						
5.	List of documents filed						
6.	Verification						
	the information given hereina and nothing has been conce			solemnly affirm and declare that st of my/our knowledge and belief			
				Signature of Authorized Signatory Name			
	Place :			Designation/Status			





Form GST REG-25 [See rule 24(1)]

Certificate of Provisional Registration

1.	GSTIN		
2.	Permanent Account Number		
3.	Legal Name		
4.	Trade Name		
5.	Registration Detai	ls under Existing Law	
	Act		Registration Number
(a)			
(b)			
(c)			
Date	<date cr<="" of="" td=""><td>eation of Certificate></td><td></td></date>	eation of Certificate>	

This is a Certificate of Provisional Registration issued under the provisions of the Act.

Form GST REG-26

[See rule 24(2)]

Application for Enrolment of Existing Taxpayer					
Taxpayer Details					
1. Provisional ID					
2. Legal Name (As per Permanent Account Number)					
Legal Name (As per State/Center)					
4. Trade Name, if any					
Permanent Account Number of the Business					
6. Constitution					
7. State					
7A. Sector, Circle, Ward, etc. as applicable					
7B. Center Jurisdiction					
Reason of liability to obtain Registration	Registration under earlier law				
Existing Registrations					

Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		



11	Registration I		Outy Of Excise On try Act				
12	Others (Pleas	se spec	cify)				
10. Detai	ls of Principal	Place c	of Business				
	o. /Flat No.			Floor No			
Name of the Premises/				Road/Street			
Locality/Vi	llage			District			
State				PIN Code			
Latitude				Longitude			
Contact In	formation						
Office Ema	ail Address			Office-Telephone Num	ber		
Mobile Nu	mber			Office Fax No			
10A. Na	ture of Posses	sion of	Premises	(Own; Leased; Rented	; Cons	sent; Shared)	
10B. Na	ture of Busines	s Activ	rities being carried out				
Factory / N	/lanufacturing	0	Wholesale Business O	Retail Business O	Ware	ehouse/Depot	0
Bonded W	arehouse	0	Service Provision O	Office/Sale Office O	Leas	sing Business	0
Service Re	ecipient	0	EOU/ STP/ EHTP O	SEZ O	Inpu	t Service Distributor (ISD)	0
Works Co	ntract	0	Others (Specify)				
11. Detai	ls of Additiona	Places	s of Business				
Building N	o/Flat No			Floor No			
Name of the Premises/				Road/Street			
Locality/Vi	llage			District			
State				PIN Code			
Latitude (0	Optional)			Longitude(Optional)			
Contact In	formation						
Office Ema	ail Address			Office Telephone Num	ber		
Mobile Nu	mber			Office Fax No			
11A. Nat	ure of Possess	ion of I	Premises	(Own; Leased; Rented	; Cons	sent; Shared)	
11B. Nat	ure of Busines	s Activi	ties being carried out				
Factory / N	Manufacturing	0	Wholesale Business O	Retail Business O	Ware	ehouse/Depot	0
Bonded W	arehouse	0	Service Provision O	Office/Sale Office O	Leas	sing Business	0
Service Re	ecipient	0	EOU/ STP/ EHTP O	SEZ O	Inpu	t Service Distributor (ISD)	0
Works Co	ntract	0	Others (Specify) O				
Add More							
12. Detai	ls of Goods/ S	ervices	supplied by the Busines	ss			
Sr. No.			Description of G	oods		HSN Code	
Sr. No.			Description of Se	rvices		HSN Code	



13. Total Bank	Accounts main	tained	d by you for conduc	ting Busines	S				
Sr. No.	Account Number	Т	ype of Account	IFSC	Bank Name		Br	Branch Address	
14 Details of I	Proprietor/all Pa	rtners	:/Karta/Managing D	irectors and	whole time	Director/	Memhers	of Managing	
	ssociations/Boa			TOOLOIS AND	whole time	Director		- Wanaging	
Name		<fir< td=""><td>st Name></td><td><middle na<="" td=""><td>ame></td><td><last n<="" td=""><td>lame></td><td> <photo></photo></td></last></td></middle></td></fir<>	st Name>	<middle na<="" td=""><td>ame></td><td><last n<="" td=""><td>lame></td><td> <photo></photo></td></last></td></middle>	ame>	<last n<="" td=""><td>lame></td><td> <photo></photo></td></last>	lame>	<photo></photo>	
Name of Father	/Husband	<fir< td=""><td>st Name></td><td><middle na<="" td=""><td>ame></td><td><last n<="" td=""><td>lame></td><td></td></last></td></middle></td></fir<>	st Name>	<middle na<="" td=""><td>ame></td><td><last n<="" td=""><td>lame></td><td></td></last></td></middle>	ame>	<last n<="" td=""><td>lame></td><td></td></last>	lame>		
Date of Birth	DD/MM/YYYY	Ger	nder		<male, fe<="" td=""><td>emale, O</td><td>ther></td><td></td></male,>	emale, O	ther>		
Mobile Number				Email Add	ress				
Telephone Num									
Identity Informa	tion	.							
Designation Permanent		Dire	ector Identification N	lumber					
Account		Aad	haar Number						
Number		,	maar rambor						
Are you a citize	n of India?		<yes no=""></yes>	Passport N	lumber				
Residential Add	Iress								
Building No/Fla	t No			Floor No					
Name of the Pro				Road/Stree	et				
Locality/Village				District					
State				PIN Code					
15. Details of	Primary Authori	zed S	Signatory						
Name	,		rst Name>	<middle na<="" td=""><td>ame></td><td><last n<="" td=""><td></td><td></td></last></td></middle>	ame>	<last n<="" td=""><td></td><td></td></last>			
Name of Father	·/Husband		rst Name>	<middle name=""> <last< td=""><td><last n<="" td=""><td>lame></td><td></td></last></td></last<></middle>		<last n<="" td=""><td>lame></td><td></td></last>	lame>		
Date of Birth			/ MM / YYYY	Gender		Female,		<photo></photo>	
Mobile Number			, , , , , , , , , , , , , , , , , , , ,	Email Add					
Telephone Num									
Identity Informa									
•				Director Id	entification				
Designation				Number					
Permanent Acc					Aadhaar Number				
Are you a citize		<ye< td=""><td>s/No></td><td>Passport N</td><td>lumber</td><td></td><td></td><td></td></ye<>	s/No>	Passport N	lumber				
Residential Add				T					
Building No/Fla				Floor No					
Name of the Pro	emises/Building			Road/Street					
Locality/Village				District					
State				PIN Code					
Add More									
List of Document	ts Uploaded								
			red to be uploaded ment against each					l be auto-populated	
16. Aadhaar \	Verification								
I on behalf of the holders of Aadhaar numbers provided in the form, give consent to "Goods and Services Tax Network" to obtain details from UIDAI for the purpose of authentication. "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.									
17. Declaration	n								
l barabi	colomply offices	and .	doctors that the inf-	rmation six-	n horoin at	ovo io tr	10 and a-	urroot to the best of	
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.									
Sign							Di	gital Signature/E-	
Name of the Au Signatory	thorized				Place				
Designation of A	Authorized				Date				



Instructions for filing of Application for enrolment

- 1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.
- 2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
- 3. Authorization Form:-

For each Authorized Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorized Signatory (Separate for each signatory)

I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

- 1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>
- 2.

3.

hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
1.			
2.			
Acceptan	ce as an authorized signato	ory	
,	-	/>> hereby solemnly accord my acceptes and all my acts shall be binding on	
Signatory			Signature of Authorized
Designation	n/Status		
Date :			
Place :			
1			

Instructions for filing online form

• Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal.



- Correct Email address and Mobile number of the Primary Authorized Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorized Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorized signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorized Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:-
- 1. Photographs wherever specified in the Application Form (maximum 10)

Proprietary Concern - Proprietor

Partnership Firm / Limited Liability Partnership - Managing/ Authorized

Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)

Hindu Undivided Family - Karta

Company – Managing Director or the Authorized Person

Trust – Managing Trustee

Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)

Local Body - Chief Executive Officer or his equivalent

Statutory Body - Chief Executive Officer or his equivalent

Others - Person in Charge

- 2. Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
- 3. Proof of Principal/Additional Place of Business:
 - (a) For Own premises -

Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises -

A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises not covered in (a) and (b) above -

A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

4 Bank Account Related Proof:

Scanned copy of the first page of Bank passbook / one page of Bank Statement

Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.

- For each Authorized Signatory: Letter of Authorization or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.
- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-



Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

• Application is required to be mandatorily digitally signed as per following :-

SI. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

- Note :- 1. Applicant shall require to register their DSC on common portal.
 - 2. e-Signature facility will be available on the common portal for Aadhar holders.

All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number, Limited Liability Partnership Identification Number shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the common portal.

- 1. Authorised signatory should not be minor.
- 2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <......>

Form Number : <......>
Form Description : <Application for Enrolment of Existing Taxpayers>
Date of Filing : <DD/MM/YYYY>
Taxpayer Trade Name : <Trade Name>
Taxpayer Legal Name : <Legal Name as shared by State/Center>
Provisional ID Number : <Provisional ID Number>

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



[See rule - 24(3)]

Referen	nce No.			< <dat< th=""><th>e-DD/MM/YYYY></th><th>></th></dat<>	e-DD/MM/YYYY>	>
N	Provisional ID lame Address					
Α	application Re	eference Number	(ARN) < >	D	ated <dd mm="" td="" yy<=""><td>YY></td></dd>	YY>
		Show Cause	Notice for canc	ellation of provision	onal registration	
same ha		rence to your ap ound to be satisfa		The applicati owing reasons:-	on has been exa	mined and the
2 not be o	You are here cancelled.	eby directed to sh	now cause as to	why the provisional	l registration grant	ed to you shall
Date :	<u>:</u>				Name of the	Signature Proper Officer Designation Jurisdiction
Place	:					
			Form GST [See rule			
Referen	nce No			<< D:	ate-DD/MM/YYYY	'>>
To N A	lame Address SSTIN / Provi	sional ID			ace BB/WW/TTTT	
		eference No. (ARI	N)	D	ated – DD/MM/YY	ΥΥ
,	.pp.iioutioii i te	·	•			
Who who wand is of the control of th						
Head		Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax						
Interest						
Penalty	,					
Others						
Total						
Place: Date:					< Name	Signature of the Officer> Designation Jurisdiction



[See rule 24(4)]

Application for cancellation of provisional registration

Part A

(i) Provisional ID					
(ii) Email ID					
(iii) Mobile Number					
Part B					
Legal Name (As per Number)	Permanent Account				
2. Address for correspon	ndence	·			
Building No./ Flat No.			Floor No.		
Name of Premises/ Building			Road/ Street		
City/Town/ Village/Locality			District		
Block/Taluka			District		
State			PIN		
3. Reason for Cancellation	on				
4. Have you issued any	ax invoice during GS	T regi	me? YES	NO	
5. Declaration					
		_	natory>, being <designation o<="" provisions="" td="" the="" under=""><td></td><td></td></designation>		
I < > hereby solemnly aff the best of my knowledge			ormation given herein abov s been concealed.	e is true	e and correct to
Aadhaar Number	Pe	erman	ent Account Number		
			Signatur	e of Au	thorised Signatory
Full Name					
Designation / Status					
Place :					
Date :			DD/MM/YYYY		



Form GST REG - 30

[See rule 25]

Form for Field Visit Report

Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:- << to be prefilled>>

Date of Submission of Report:-

Name of the taxable person

GSTIN/UIN -

Task Assigned by:- < Name of the Authority- to be prefilled>

Date and Time of Assignment of task:- < System date and time>

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
	Location details :	
_	Latitude	Longitude
3.	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y/N
5.	Particulars of the person available at the time of visit	
	(i) Name	
	(ii) Father's Name	
	(iii) Residential Address	
	(iv) Mobile Number	
	(v) Designation / Status	
	(vi) Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the pers verification is conducted.	on who is present at the place where site
10.	Comments (not more than < 1000 characters>	
		Signature
	Place: Date:	Name of the Officer: Designation: Jurisdiction:



Form GST ITC – 01 [See rule 40(1)]

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

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

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises 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)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	



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

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

		Invo	Invoice *	Description of	:		Value		Amo	Amount of ITC claimed (Rs.)	ed (Rs.)	
SI. No.	GSTIN/ Registration under CX/ VAT of supplier	No.	Date	inputs neid in stock, inputs contained in semi-finished or finished goods held in stock	Quantity Code (UQC)	Quantity	(As adjusted by debit note/credit note)	Central	State Tax	UT Tax	Integrated Tax	Cess
-	2	3	4	5	9	7	8	6	10	11	12	13
7 (a) Inpu	7 (a) Inputs held in stock											
7 (b) Inpu	7 (b) Inputs contained in semi-finished or finished goods held in stock	shed or fir	nished good	ds held in stock								

* In case it is not feasible to identify invoice, the principle of first-in-first out 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

on Semi-finished or finished goods held in stock. 3 4 5 6 6 7 ook In semi-finished or finished goods held in stock stock		GSTIN/	Invoice	Invoice */ Bill of entry	Description of inputs held in stock,			Value**		Amoun	Amount of ITC claimed (Rs.)	ed (Rs.)	
3 4 5 6 7 8 9 10 11 12 semi-finished or finished goods held in stock	SI. No.	Registration under CX/ VAT of supplier	o N	Date	finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	by debit note/credit note)	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
8 (a) Inputs held in stock 8 (b) Inputs contained in semi-finished or finished goods held in stock 8 (c) Capital goods in stock	-	2	က	4	5	9	7	80	6	10	7	12	13
8 (b) Inputs contained in semi-finished or finished goods held in stock 8 (c) Capital goods in stock	8 (a) Inp	outs held in stock											
8 (b) Inputs contained in semi-finished or finished goods held in stock 8 (c) Capital goods in stock													
8 (c) Capital goods in stock													
8 (c) Capital goods in stock	9 (b) Inp	outs contained in ser	mi-finished	or finished	goods held in stock								
8 (c) Capital goods in stock													
8 (c) Capital goods in stock													
	8 (c) Ca	pital goods in stock											

* 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)

10.	Verification	
	I	hereby solemnly affirm and declare that the
	ormation given hereinabove is true and correct en concealed there from.	t to the best of my knowledge and belief and nothing has
Sig	nature of authorised signatory	
Na	me	
 De	signation/Status	-
Da	te DD/MM/YYYY	

Form GST ITC -02 [See rule – 41(1)]

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

î .	1
1.	GSTIN of transferor
2.	Legal name of transferor
3.	Trade name, if any
4.	GSTIN of transferee
5.	Legal name of transferee
6.	Trade name, if any

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		



- 8. Particulars 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 information given hereinabove is true and correct to the been concealed there from.	•	solemnly my knowle			
Signature of authorised signatory					
Name					
					
Designation/Status					
Date dd/mm/yyyy					

Form GST ITC -03 [See rule 44(4)]

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

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



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

GSTIN/ Registration	*Invoice / L	*Invoice / Bill of entry	Description of inputs held in stock, inputs	. <u>.</u>		Value**		Amount of	Amount of ITC claimed (Rs.)	રક.)	
	o.	Date	contained in semi- finished or finished goods held in stock and capital goods	Quantity Code (UQC)	Qty	by debit note/credit note)	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	ဗ	4	5	9	7	80	6	10	11	12	13
3	here in	5 (a) Inputs held in stock (where invoice is available)	available)								
se	mi-finis.	hed and t	5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)	ock (where invoice	e available	(a)					
L	stock (w	where inve	5 (c) Capital goods held in stock (where invoice available)								
100											
a	nd as cc	intained i	5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)	goods held in st	ock (wher	e invoice not ava	ailable)				
_	stock (v	where inve	5 (e) Capital goods held in stock (where invoice not available)								

* (1) In 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)

	Cess	10										
Amount of ITC paid standard	Integrated Tax	6										
Am	UT Tax	8										
	State Tax	7										
	Central Tax	9										
Debit entry	no.	5										
Paid through Cash/	Credit Ledger	4	Cash Ledger	Credit Ledger	Cash Ledger	Credit Ledger						
Тах	payable	3										
Description		2	F	Central Lax	Set of the	State Lax	FI	10	T Postorio	iiitegiateu Tax	G G	000
نى	O	-	•	-	c	i	c	o;		i,	и	ri .

7. Verification

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

signature of authorised signatory	Name	Designation/Status	Date - DD/MM/YYYY

Signature



Form GST ITC-04 [See rule - 45(3)]

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

1. GSTIN -

(a) Legal name -(b) Trade name, if any -

Period: 5

Year -

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

	Cess	12	
ax (%)	State/ UT Integrated tax	11	
Rate of tax (%)	State/ UT tax	10	
	Central tax	6	
Type of goods	(Inputs/capital goods)	80	
Taxable	value	7	
:	Quantity	9	
	UQC	2	
Description of	spoob	4	
:	Challan date	3	
:	Challan no.	2	
GSTIN / State in case of	unregistered job- worker	-	

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

Taxable	13					
, in the second	Qualitic	12				
5	3	11				
cities of the ci	Describion	10				
Invoice details in case supplied from premises of job worker	Date	6				
Invoice or supplied fr job	No.	8				
Challan details if sent to another job worker	GSTIN/ State if job worker unregistered	7				
allan de another	Date	9				
ත් ී	No.	2				
Original	date	4				
Original	Original challan No.					
Received back/sent out to another job	2					
GSTIN / State of job		-				

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.

Place: Date:



Form GST ENR-01

[See rule 58(1)]

Application for Enrolment u/s 35 (2) [only for un-registered persons]

	(a) Le	egal nam	ne	е											
	(b) Tr	ade Nar	ne,	if any											
1.	(c) P	AN													
	ca		opri	olicable ir ietorship /)	1										
	Туре	of enrol	mer	nt											
2.	Trans	porter) God	down	owner /	opera	ator	0	V	/areh	ouse o	owner /opera	ntor (\supset
	Cold	storage	owr	ner /opera	ator	0									
3.	Cons	titution o	of Bu	usiness (Pleas	e Selec	t the	Аррі	ropriate	:)					
(i) P	ropriet	orship				(ii) Pa	rtners	ship							
(iii) F	Hindu L	Individe	d Fa	amily		(iv) Pr	ivate	Limi	ited Co	mpany					
(v) P	ublic L	imited C	om	pany		(vi) Sc	ciety	/Clul	b/Trust/	/Associa	ition c	of Pers	sons		
(vii)	Goverr	nment De	ера	rtment		(viii) Pu	ublic	Sect	or Und	ertaking					
(ix) l	Jnlimite	ed Comp	oan	y		(x) Lir	mited	Liab	oility Pa	rtnershi	р				
(xi) L	ocal A	uthority				(xii) St	tatuto	ry B	ody						
	Foreigr Partne	n Limited	l Lia	ability		(xiv) F	oreig	n Co	ompany	/ Registe	ered (in Indi	a)		
(xv)	Others	Others (Please specify)													
4.	Name	e of the S	Stat	e						District					
	Juriso	diction de	etai	l										I	
5.	Centr	e					State								
6.	Date	of comm	nend	cement o	f bus	iness									
7.	Partic	culars of	Pri	incipal Pl	ace o	of Busine	ess								
(a)	Addre	ess	ı												
Build	ing No.	./Flat No	١.					Flo	or No.						
	e of the iises/Bi						Road/Street								
City/7 Villag		ocality/					District								
Taluk	a/Bloc	k													
State	1					PIN Code									
Latitu	Latitude					Lor	ngitude								
(b)	Conta	act Inforr	nati	ion											
	Office Email Address				Offi	ce T	elepho	ne numb	oer	STD					
Mobil	le Num	ber					Office Fax Number				STD				
(c)		e of prei	mis	es											
Own		Leased			Ren	ted			Conse	ent	Sha	red	Others (s	pecify)	
						-									



(d)	Nature of business activity being carried out at above mentioned premises (Please tick applicable)									
Ware	house/Depot		Godown		Retail Business					
Office	Office/ Sale Office		Cold Storage		Transport services					
Others (Specify)										
8.	Details of additional place of business		Add for additional place(s) of business, if any (Fill up the same information as in item 7 [(a), (b), (c) & (d)]							
9.	Details of Bank Accounts (s)									

Total number of Bank Accounts maintained by the applicant for conducting business	
(Upto 10 Bank Accounts to be reported)	

Details of Bank Account 1

Account Number											
Type of Account							IFSC				
Bank Name											
Branch Address	To b	To be auto-populated (Edit mode)									

Note - Add more accounts -----

Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name		Middle Name	Last Name
Name				
Photo				
Name of Father				
Date of Birth	DD/MM/YYYY		Gender	<male, female,<br="">Other></male,>
Mobile Number			Email address	
Telephone No. with STD				
Designation /Status	Nu		ector Identification mber any)	
PAN		Aad	dhaar Number	
Are you a citizen of India?	Yes / No		ssport No. (in case of eigners)	
Residential Address				
Building No/Flat No		Flo	or No	
Name of the Premises/Building		Roa	ad/Street	
City/Town/Locality/Village			4	
Block/Taluka		DIS	trict	
State		PIN	l Code	
Country (in case of foreigner only)		ZIP	code	



11. Details of Authorised Signatory

Particulars	First Name	Middle Na	me	Last Nan	ne	
Name						
Photo						
Name of Father						
Date of Birth	DD/MM/YYYY	Gender		<male, female,="" other=""></male,>		
Mobile Number		Email address				
Telephone No. with STD						
Designation /Status			Director Identifica Number (if any)	tion		
PAN			Aadhaar Number			
Are you a citizen of India?	Yes / No		Passport No. (in foreigners)	case of		

Residential Address in India							
Building No./Flat No.	Floor No.						
Name of the Premises/Building	Road/Street						
Block/Taluka	Road/Street						
City/Town/Locality/Village	District						
State	PIN Code						

12. Consent

I on behalf of the holder of Aadhaar number re-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "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.

 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 Authorised Signatory
Date:	Designation/Status
For office use –	

Date -

X. AGRAMAI. WO YAMARI STRANKO OF FRACTIONESS

Form GSTR-1 [See rule (59(1)]

Details of outward supplies of goods or services

							Υ	/ea	r				
							N	Иor	ıth		,,		
1.		GSTIN											
2.	(a)	Legal name of the registered person	,	,	,		ļ				,	 ,	
	(b)	Trade name, if any											
3.	(a)	Aggregate Turnover in the preceding Financial Year											
	(b)	Aggregate Turnover - April to June, 2017											

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

(Amount in Rs. for all Tables)

GSTIN/	In	voice de	etails	Data	Taxable		Amou	unt		Place of Supply
UIN	No.	Date	Value	Rate	value	Integrated Tax	Central Tax	State / UT Tax	Cess	(Name of State/UT)
1	2	3	4	5	6	7	8	9	10	11
		other therce	an those	(i) att	racting rev	erse charge	and (ii) su	pplies made	through	
450										
4B. Su	plies	attractir	ng tax on	revers	e charge b	asis			T .	
4C. Su	plies	made tl	hrough e	-comm	erce opera	tor attracting	TCS (ope	rator wise, r	ate wise))
GSTIN c	f e-co	mmerce	e operato	or						

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

Place of	In	voice det	tails		Taxable	Amount			
Supply (State/UT)	No.	Date	Value	Rate	Value	Integrated Tax	Cess		
1	2	3	4	5	6	7	8		
5A. Outward s	upplies	(other that	an supplie	es made th	rough e-co	mmerce operator, rate	wise)		
5B. Supplies n	nade thr	ough e-c	commerce	e operator a	attracting T	CS (operator wise, rate	wise)		
GSTIN of e-co operator	mmerce	;							



6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Inv	oice de	etails		bill/Bill of port	Integrated Tax				
COTIN OF TOOIPION	No.	Date	Value	No. Date		Rate	Taxable value	Amt.		
1	2	3	4	5	6	7	8	9		
6A. Exports										
6B. Supplies made to	SEZ u	nit or S	EZ Deve	eloper						
6C. Deemed exports										

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

	Total Taxable		,	Amount						
Rate of tax	value	Integrated Tax	Central Tax	State	Гах/UT Тах	Cess				
1	2	3	4		5	6				
7A. Intra-State supplies										
7A (1). Consolidated rational operator attract	ate wise outward s ting TCS]	supplies [includ	ing supplies n	nade throu	ıgh e-comme	rce				
7A (2). Out of supplies attracting TCS	mentioned at 7A(′ (operator wise, rat		plies made th	rough e-C	commerce Op	erators				
GSTIN of e-commerce op	perator									
7B. Inter-State Supplies	where invoice va	lue is upto Rs 2	2.5 Lakh [Rate	wise]						
7B (1). Place of Supply	y (Name of State)									
7B (2). Out of the supp (operator wise,	lies mentioned in 7 rate wise)	7B (1), the supp	olies made thr	ough e-C	Commerce Op	erators				
GSTIN of e-commerce op	perator									
	L	I .			J					

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. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details do	s of ori cumer	original Debit/Credit Notes or refund t vouchers Inv. Inv. Shipping hill Rate Value Value										Amou	unt	Place of	
GSTIN	lnv.	Inv. Date	GSTIN	Inv	oice	Shi	pping bill	Value	Nate	Value	Integrated	Central	State / UT	Cess	supply
001111	No.	Buto	001	No	Date	No.	Date				Tax	Tax	Tax	0000	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If	A. If the invoice/Shipping bill details furnished earlier were incorrect														
9B. D	ebit No	otes/C	redit Note	es/R	efund	vou	cher [origin	nal]							
9C. D	ebit No	otes/C	redit Not	es/R	efund	vou	cher [amer	ndments t	hereof]	1					
								<u></u>							

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

	Total Taxable			Amount	
Rate of tax	value	Integrated Tax	Central Tax	State/UT Tax UT Tax	Cess
1	2	3	4	5	6
Tax period for which the revised				<month></month>	
10A. Intra-State Supplies [i [Rate wise]	ncluding supplies m	nade through e-	commerce ope	erator attracting TCS]	
10A (1). Out of supplies r TCS (operator		alue of supplies	made through	e-Commerce Operato	rs attracting
GSTIN of e-commerce ope	erator				
10B. Inter-State Supplies	[including supplies	made through	e-commerce o	perator attracting TCS]	[Rate wise]
Place of Supply (Name of	State)				
10B (1). Out of supplies n TCS (operator)		alue of supplies	made through	e-Commerce Operator	s attracting
GSTIN of e-commerce ope	erator				

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										
	Received/adjusted	supply (Name of	Integrated	Central	State/UT	Cess						
		State /UT)	Tax	Tax	Tax UT Tax							
1	2	3	4	5	6	7						
I Info	ermation for the curre	ent tax period		·								
11A.	Advance amount rec to output tax liability)		period for wh	ich invoic	e has not bee	en issued (tax amount to be added						
11A	(1). Intra-State suppl	lies (Rate Wise)										
11A	(2). Inter-State Supp	olies (Rate Wise)									



11B.	Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7														
11B	(1). Intra-State-Supplies (Rate-Wise)														
11B	(2)	. Ir	ter	-Sta	ate-	Sup	pl	ies (Rate-Wise))						
II Ame [Furni								on furnished i	n Table No.	11[1] in C	SSTR-1 state	ment for	earlier t	ax perio	ds
Month								Amendment re No.(select)	lating to info	rmation fu	rnished in S.	11A(1)	11A(2)	11B(1)	11B(2)
			.,	•				·							

12. HSN-wise summary of outward supplies

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

13. Documents issued during the tax period

o. N	Notice of decrees out	SL.	No.	Total	Canadiad	Nations d
SL. No.	Nature of document	From	То	number	Cancelled	Net issued
1	2	3	4	5	6	7
1.	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 SL.No. 9 to 11)					

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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

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



Instructions -

1. Terms used:

a. GSTIN : Goods and Services Tax Identification Number

b. UIN : Unique Identity Numberc. UQC : Unit Quantity Code

d. HSN : Harmonized System of Nomenclaturee. 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 details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.
- 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 categories 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) Capture Place 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 invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.
- 9. Any supply 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 by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST 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 upto Rs 2,50,000;
 - (ii) Taxable value net of debit/ credit note raised in a particular tax period and information 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 e-commerce 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;
 - (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 note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing 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) Place 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 up to Rs. 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 up to Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

Form GSTR-1A [See rule 59(4)]

Details of auto drafted supplies (From GSTR 2, GSTR 4 or GSTR 6)

Year		
Month		
·		

1.	GSTIN									
2.	(a)	Legal name of the registered person								
	(b)	Trade 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/	In	voice de	etails		Taxable		Amou	nt		Place of Supply
UIN	No.	Date	Value	Rate	value	Integrated Tax	Central Tax	State / UT Tax	Cess	(Name of State/UT)
1	2	3	4	5	6	7	8	9	10	11
3A. Supp	olies of	ther tha	n those a	attractin	g reverse o	charge (From	table 3 of	GSTR-2)		
3B. Supp	olies a	tracting	reverse	charge	(From tab	le 4A of GST	R-2)			



4. Zero rated supplies made to SEZ and deemed exports

CCTINI of maximin and	lı	nvoice det	ails	Integrated Tax						
GSTIN of recipient	No.	Date	Value	Rate	Taxable value	Tax amount				
1	2	3	4	5	6	7				
4A. Supplies made to	SEZ uni	t or SEZ [Developer							
4B. Deemed exports										

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

Details doc	of ori			etails c		locument al Debit /	Rate	Taxable	Place of supply		Amount o	of tax	
GSTIN	No.	Date	GSTIN	No.	Date	Value		value	(Name of State/UT)	Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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 and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

0:	
Signatures	Place :
Name of Authorised Signatory	Tidoc .
D 1 11 10 10 1	Date:
Designation /Status	

Form GSTR-2 [See rule 60(1)]

Details of inward supplies of goods or services

Year		
Month		

1.	GST	IN										
2.	(a)	Legal name of the registered person	Aut	o pop	oulat	ed						
	(b)	Trade name, if any	Aut	o pop	oulat	ed						



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

(Amount in Rs. for all Tables)

GSTIN		Invoic					Amount of	f Tax		Place of supply	Whether input or input service/	Am	ount of ITC	available)
of supplier	No	detail: Date		Rate	Taxable value	Integrated	Central	State/	CESS	(Name of	Capital goods (ind plant and machinery)/ Ineligible for ITC	Integrated	Central Tax	State/ UT Tax	Cess
1	2	3	Date Value 3 4		6	tax 7	Tax 8	UT Tax 9	10	11	12	13	14	15	16

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

CCTINI	In	voice c	letails				Amount of	Tax		Place of	Whether input or input service/	Amou	ınt of ITC a	vailable	
GSTIN of supplier	No	Date	Value	Rate	Taxable value	Integrated tax	Central Tax	State/ UT Tax	CESS	supply (Name of State/UT)	Capital goods (ind. plant and machinery)/ Ineligible for ITC	Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4A. Inwa	ard su	upplies	received	d from	a registere	d supplier (attra	acting rever	se charge	e)						
4B. Inwa	ard su	upplies	received	d from	an unregis	tered supplier									
4C. Impo	ort of	service)												
							·								

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry.

GSTIN	Deta	etails of bill of er	f entry	5.	Taxable	Amou	unt	Whether input / Capital goods (incl. plant and	Amount of availabl	
of supplier	pplier No.	Date	Value	Rate	value	Integrated Tax	Cess	machinery)/ Ineligible for ITC	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5B. Reco		ıSEZ								
Port code	+No of E	E=13 digi	its			Assessable	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]

Details of original invoice /Bill of entry No		Revised details of invoice		Rate	Rate Taxable value	Amount				Place of supply		ut Amount of ITC available						
GSTIN	No.	Date	GSTIN	No.	Date	Value	-	value	Integrated Tax	Central Tax	State/ UT Tax	Cess		goods/ Ineligible for ITC)	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6B. Su	oplies	by way	of import	of go	ods or	goods i	receive	d from SEZ	[Information fo	urnished in	Table 5 of	fearlier r	eturns]-lf (details furnishe	ed earlier were	incorrect		
6C. De	bit No	tes/Cre	dit Notes	[origin	nal]													
	I									l						1		
6D. De	bit No	tes/ Cre	edit Notes	[ame	ndmer	nt of debi	t notes	/credit notes	s furnished in o	earlier tax p	periods]							
6D. De	bit No	tes/ Cro	edit Notes	[ame	ndmer	it of debi	t notes	/credit notes	s furnished in o	earlier tax (periods]							_



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

5	Value of supplies received from									
Description	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

	Doc	SD ument tails	ISI	ISD Credit received				Amount of eligible ITC					
GSTIN of ISD	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess			
1	2	3	4	5	6	7	8	9	10	11			
8A. ISD Invoice	<u>,</u>			,	,								
8B. ISD Credit Note		I						l					

9. TDS and TCS Credit received

_	ΓΙΝ of Deductor /	Gross	Sales	Net		Amount						
GS11	N of e-Commerce Operator	Value	Return	Value	Integrated Tax	Central Tax	State Tax /UT Tax					
	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

	Gross	Place of supply			Amount								
Rate	Advance Paid	(Name of State/UT)	Integrated Tax	Central Tax	State/UT Tax	Cess							
1	2	3	4	5	6	7							
(I)	Information for the current month												
	10 A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)												
10 A (1). Intra-Stat	e supplies (Rate V	Vise)										
10 A (2	.). Inter -Sta	te Supplies (Rate	Wise)										
10 B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]													
10B (1). Intra-State	e Supplies (Rate V	Vise)										



10B (2)	10B (2). Intra-State Supplies (Rate Wise)												
II Amendi	II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]												
Month	Month Amendment relating to information furnished in S. No.(select) 10A(1) 10A(2) 10(B1) 10B(2)												

11. Input Tax Credit Reversal / Reclaim

		To be added to or		Amount o	of ITC	
	Description for reversal of ITC	reduced from output liability	Integrated Tax	Central Tax	State/UT Tax	CES S
	1	2	3	4	5	6
A.	Information for the current tax period					
(a)	Amount in terms of rule 37(2)	To be added				
(b)	Amount in terms of rule 39(1)(j)(ii)	To be added				
(c)	Amount in terms of rule 42 (1) (m)	To be added				
(d)	Amount in terms of rule 43(1) (h)	To be added				
(e)	Amount in terms of rule 42 (2)(a)	To be added				
(f)	Amount in terms of rule 42(2)(b)	To be reduced				
(g)	On account of amount paid subsequent to reversal of ITC	To be reduced				
(h)	Any other liability (Specify)					
			,	<u>"</u>		
В.	Amendment of information furnished	ed in Table No 11 at S.	No A in an ear	lier return		
	ndment is in respect of information shed in the Month					
	cify the information you wish to nd (Drop down)					

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

		Add to or reduce	Amount							
	Description	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								
(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								



13. HSN summary of inward supplies

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

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 -

Terms used:

GSTIN Goods and Services Tax Identification Number

UIN Unique Identity Number b. UQC **Unit Quantity Code** C.

d HSN Harmonized System of Nomenclature POS Place of Supply (Respective State) e.

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

From registered person to unregistered person B to C

- Table 3 & 4 to capture information of:
 - Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A:
 - Table 3 to capture inward supplies other than those attracting reverse charge and (ii) 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)
 - After taking the action, recipient taxpayer will have to mention whether he is (iv) 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;
 - The recipient taxpayer can also add invoices (not uploaded by the counterparty (v) supplier) if he is in possession of invoices and have received the goods or services:
 - (vi) Table 4A to be auto populated;
 - In case of invoices added by recipient tax payer, Place of Supply (PoS) to be (vii) 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
 - Recipient tax payer is required to declare in Column No. 12 whether the inward (ix) supplies are inputs or input services or capital goods (including plant and machinery).
 - 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.



- 4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
- Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
- 6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods 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 7 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 ineligible) 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 not applicable 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)

					,	Yea	r				
					I	Month					
1.	GSTIN										
2.	(a)	Legal name of the registered person		•							
	(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	ln	voice det	tails	Rate	Taxable						
supplier	No. Date Valu				value	Integrated tax	Central Tax			(Name of State/UT)	
1	2	3	4	5	6	7	8		10	11	

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

GSTIN of	Inv	voice d	etails	Rate Taxable value			Place of supply (Name of			
supplier	No.	Date	Value	rato	value	Integrated Tax	Central Tax	State/ UT Tax	Cess	State/UT)
1	2	3	4	5	6	7	8	9	10	11



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

	Details of original document			f origir		ument or t / Credit	Rate	Taxable value	Amount of tax			x supply (Name o	(Name of
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	State/UT)
1	2	3	4	5	6	7	8	9	10	11	12	13	14

PART B

6. ISD credit (including amendments thereof) received

	ISD docu	ument details	IT	C amount involv	ved	
GSTIN of ISD	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

PART- C

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

GSTIN of Deductor	Amount				Amount	
/ GSTIN of	received /	Sales	Net Value	Integrated	Central Tax	State Tax /UT
e-Commerce	Gross	Return		Tax		Tax
Operator	Value					
1	2	3	4	5	6	7
7A. TDS				,		
7B. TCS						

Form GSTR-3

[See rule 61(1)]

Monthly return

Year		
Month		

1.	GST	IN											
2.	(a)	Legal name of the registered person	A	uto	Po	pu	late	d					
	(b)	Trade name, if any	A	uto	Po	pu	late	d					

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

	(· · · · · · · · · · · · · · · · · · ·
3. Turi	nover	
Sr. No.	Type of Turnover	Amount
1	2	3
	(i) Taxable [other than zero rated]	
	(ii) Zero rated supply on payment of Tax	
	(iii) Zero rated supply without payment of Tax	
	(iv) Deemed exports	
	(v) Exempted	
	(vi) Nil Rated	
	(vii) Non-GST supply	
	Total	



4. Outward supplies

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

Rate	Taxable Value	An	nount of Tax
Nate	raxable value	Integrated Tax	CESS
1	2	3	4
A. Tax	cable supplies (other than reverse charge and	d zero rated supply) [T	ax Rate Wise]
B. Sup	oplies attracting reverse charge-Tax payable	by recipient of supply	1
C. Zer	o rated supply made with payment of Integra	ted Tax	
	t of the supplies mentioned at A, the value of acting TCS-[Rate wise]	supplies made thoug	h an e-commerce operator
GSTIN	of e-commerce operator		

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

Dete	Tavahla Valua		Amount of Tax	
Rate	Taxable Value	Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxa	able supplies (other than reverse charge	[Tax Rate wise]		
B. Sup	olies attracting reverse charge- Tax pay	able by the recipie	ent of supply	
	of the supplies mentioned at A, the value cting TCS [Rate wise]	e of supplies mad	le though an e-comme	rce operator
GSTIN o	f e-commerce operator			

4.3 Tax effect of amendments made in respect of outward supplies

				Amo	unt of Tax	
Ra	ate	Net differential value	Integrated tax	Central Tax	State/UT Tax	Cess
1	l	2	3	4	5	6
(I)	Inter	-State supplies				
	A.	Taxable supplies (other than reverse Integrated Tax) [Rate wise]	charge and Ze	ero Rated sup	ply made with paym	ent of
	B.	Zero rated supply made with paymer	nt of Integrated	Tax [Rate wis	se]	
	C.	Out of the Supplies mentioned at A, attracting TCS	the value of su	pplies made t	hough an e-commer	ce operato
(II)	Intra	a-state supplies				
	A.	Taxable supplies (other than reverse	e charge) [Rate	e wise]		
	B.	Out of the supplies mentioned at A, t operator attracting TCS	he value of su	pplies made t	hough an e-commer	ce



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	Tavabla Valua	Amount of tax								
tax	Taxable Value	Integrated Tax	Central Tax	State/UT tax	CESS					
1	2	3	4	5	6					
(I) Inter-S	tate inward supplies	s [Rate Wise]								
(II) Intra-Sta	ate inward supplies	[Rate Wise]								

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

Rate of	Differential		Amount of tax						
tax	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS				
1	2	3	4	5	6				
(I) Inter-S	tate inward supplies	s (Rate Wise)							
(II) Intra-St	late inward supplies	(Rate Wise)							

6. Input tax credit

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

			Amount of	tax			Amount o	f ITC	
Description	Taxable value	Integrated Tax	Central Tax	State/ UT Tax	CESS	Integrate d Tax	Central Tax	State/ UT Tax	CES S
1	2	3	4	5	6	7	8	9	10
(I) On account of supplies received and debit notes/credit notes received during the current tax period									
(a) Inputs									
(b) Input services									
(c) Capital goods									
(II) On account of a	mendments	made (of the d	etails furni	shed in e	arlier tax	periods)			
(a) Inputs									
(b) Input services									
(c) Capital goods									

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

		Add to or	Amount							
	Description	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								
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce								
(d)	Reclaim on rectification of mismatch 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								
(g)	Input Tax credit reversal/reclaim	Add/Reduce								



8. Total tax liability

		Amount of tax							
Rate of Tax	Taxable value	Integrated tax	Central tax	State/UT Tax	CESS				
1	2	3	4	5	6				
8A. On outward	supplies				·				
8B. On inward su	upplies attracting reverse char	ge							
8C. On account of Reversal/red	of Input Tax Credit claim								
8D. On account other reason	of mismatch/ rectification / ns								

9. Credit of TDS 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 liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
1	2	3	4	5	6	7	8	9
(a) Integrated Tax								
(b) Central Tax								
(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

	Tav	D : 1 :					
Description	Tax payable	Paid in cash	Integrated Tax	Central Tax	State/UT Tax	Cess	Tax Paid
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							



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

	Description	Amount payable	Amount Paid
	1	2	3
(I) In	terest on account of		
(a	a) Integrated tax		
(k	o) Central Tax		
(0	c) State/UT Tax		
(0	d) Cess		
(II) L	ate fee		
(a	a) Central tax		
(k	o) 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	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (D	rop 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	Т		Late			
	paid in cash	Integrated tax	Central Tax	State/UT Tax	Cess	Interest	fee
1	2	3	4	5	6	7	8
(a) Integrated tax							
(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.

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 in electronic credit ledger and cash ledger.
- 6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances 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 cash 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: Date: To _____ GSTIN _____ Name _____ Address

Tax Period - Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

Notice to return defaulter u/s 46 for not filing return

- You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
- 3. Please note that no further communication will be issued for assessing the liability.
- The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

Or

Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration

Cancellation order No. - Date --
Application Reference Number, if any - Date ---



Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

- 2. It has been noticed that you have not filed the final return by the due date.
- 3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid tax period will be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.
- 4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.

Signature Name Designation

FORM GSTR-3B [See rule 61(5)]

Year Month

1.	GSTIN											
2.	Legal name of the registered person	Αι	uto	Ро	pul	ate	d					

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

	Nature of Supplies		Integrated Tax	Central Tax	State/UT Tax	Cess
	1	2	3	4	5	6
(a)	Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b)	Outward taxable supplies (zero rated)					
(c)	Other outward supplies (Nil rated, exempted)					
(d)	Inward supplies (liable to reverse charge)					
(e)	Non-GST outward supplies					

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

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			



4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	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				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC 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 under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

	Tax	Paid through ITC			Tax paid	Tax/Cess		Late	
Description	payable	Integrated Tax	Central Tax	State/UT Tax	Cess	TDS./TCS	paid in cash	Interest	Fee
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2. TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised 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 there from.

Instructions:

- Value of Taxable Supplies = Value of invoices + value of Debit Notes value of credit notes + value of advances received for which invoices have not been issued in the same month - value of advances adjusted against invoices
- Details of advances 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.

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Form GSTR-4 [See rule 62]

Quarterly return for registered person opting for composition levy

Year		
Quarter		

1.		GSTIN									
2.	(a)	Legal name of the registered person			Αι	ıto l	Pop	ulat	ed		
	(b)	Trade name, if any			Αι	ıto l	Pop	ulat	ed		
2	(2)	Aggregate Turnover in the preceding Financial									
٥.	(a)	Year									
	(b)	Aggregate Turnover - April to June, 2017									

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

GSTIN of	lnv	oice det	ails	Rate	Taxable		Amour	nt of Tax		Place of supply	
supplier	No.	Date	Value		value	Integrated Central				CESS	(Name of State/UT)
1	2	3	4	5	6	7	8	9	10	11	
4A. Inv	vard sup	plies rec	eived fro	m a re	gistered su	upplier (other	than supplie	es attracting reve	erse charg	e)	
4B. Inv	vard sup	plies rec	eived fro	m a re	gistered su	ıpplier (attrac	ting reverse	e charge)			
4C. Inv	vard sup	plies rec	eived fro	m an ເ	unregistere	d supplier					
4D. Im	port of s	ervice									

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

Details ir	of ori	ginal	Revised details of invoice			voice	Rate	Taxable value	-	Place of supply (Name of			
GSTIN	No.	Date	GSTIN	No.	Date	Value		value	Integrated Tax	Central Tax	State/UT Tax	Cess	State/ UT)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
									ils furnished				
5B. De	ebit No	tes/Cred	dit Notes [origina	al)]								

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

Rate of tax	Turnover	Composition tax amount						
Nate of tax	Turriover	Central Tax	State/UT Tax					
1	2	3	4					



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

Overstern	Dete		Original deta	nils	Revised details				
Quarter	Rate	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

		Gross	Place of supply			Amount			
F	Rate	Advance Paid	(Name of State /UT) Integrate		Central Tax	State, Ta		C	Cess
	1	2	3	4	5	6			7
(I)	Infor	mation for the	current quarter						
8A.	Adva liabi	•	aid for reverse charge	supplies in the	tax period (tax	amount to	be adde	d to outp	ut tax
8A	(1).	Intra-State sup	plies (Rate Wise)						
8A	(2).	Inter-State Sup	pplies (Rate Wise)						
8B.			n which tax was paid above] (tax amount t				ived in th	ne currei	nt period [
8B	(1).	Intra-State Sup	oplies (Rate Wise)						
8B	(2).	Intra-State Sup	oplies (Rate Wise)						
II A	Amena	lments of inform	nation furnished in Ta	able No. 8 (I) for	an earlier quar	ter			
Year		Quarter	Amendment relating in Sl. No.(select)	g to information f	urnished	8A(1)	8A(2)	8B(1)	8B(2)
1		-							

9. TDS Credit received

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

10. Tax payable and paid

Description	Tax amount payable	Pay tax amount
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		



11. Interest, Late Fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
(II) Late fee		
(a) Central tax		
(b) State/UT 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						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

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

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

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Instructions:-

1. Terms used:

(a) GSTIN : Goods and Services Tax Identification Number

(b) TDS : Tax Deducted at Source

- 2. The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant tax period.
- 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 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-1and 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 invoices, 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 details 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 tax period.
- 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 rules 59(3) & 66(2)]

Auto-drafted details for registered person opting for composition levy (Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)

Year																
Quarter										•						
1.	GSTI	N														
2.	2. (a) Legal name of the registered person		Auto Populated													
	(b) Trade name, if any		A	uto	Po	pula	ited									



Inward supplies received from registered person including supplies attracting reverse charge

GSTIN of	Inv	oice de	tails	Rate	Taxable			Place of supply (Name of													
supplier	No.	Date	Value		value	Integrated		Integrated Central Tax State/UT Tax Cess		Integrated Central Tax State/UT Tax		Integrated Central Tax State/UT Tax Cess		Central lax State/UT lax		_ Central Lax					
1	2	3	4	5	6	7	8	9	10	11											
3A. Inv	vard su	upplies	receiv	ed fro	m a regist	tered supplie	r (other than	supplies attra	cting rev	erse charge)											

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

Details do	s of or cumer	_	docu	ment o	details or deta : / Cred		Rate	Taxable value		Amount	of tax		Place of supply (Name of
GSTIN	No.	Date	GSTIN	No.	Date	Value		value	Integrated Tax	Central Tax	State/UT Tax	Cess	State/UT)
1	2	3	4	5	6	7	8	9	10	11	12	13	14

5. TDS Credit received

CCTIN of Doductor	Cross value	Amou	nt of tax
GSTIN of Deductor	Gross value	Central Tax	State/UT Tax
1	2	3	4

Form GSTR-5 [See rule 63]

Return for Non-resident taxable person

								М	ont	h			
1.	GSTI	N											
2.	(a)	Legal name of the registered person				Au	to F	Pop	ula	ted			
	(b)	Trade name, if any				Au	to F	op	ula	ted			
	(c)	Validity period of registration				Au	to F	op	ula	ted			

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

(Amount in Rs. for all Tables)

Year

Detai	Details of bill of entry		D-4-	Rate Taxable	Amount		Amount of ITC	available
No.	Date	Value	Rate	value	Integrated Tax	Cess	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9



4. Amendment in the details furnished in any earlier return

Origina	al details					Revised	details				Differen	tial			
Bill o	of entry	Bill	of entr	у	Rate Taxable value Amount Amount of ITC available					Rate Taxable Amount available available		Rate Taxable Amount Amount of ITC available		ITC (+/_)	
No	Date	No	Date	Value		value	Integrated Tax	Cess	Integrated Tax	Cess	Integrated tax	Cess			
1	2	3	4	5	6	7	8	9	10	11	12	13			

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

Ir	nvoice de	etails	Doto	Taxable		Amoun	t		Place of Supply
No.	Date	Value	Rate	value	Integrated Tax	Central Tax	State / UT Tax	Cess	(Name of State/UT)
2	3	4	5	6	7	8	9	10	11
	No.	No. Date		No. Date Value Rate	No. Date Value Rate Value	No. Date Value Rate Taxable value Integrated Tax	No. Date Value Rate Taxable value Integrated Tax Tax	No. Date Value Rate Taxable value Integrated Central State / Tax UT Tax	No. Date Value Rate Rate Value Integrated Central State / Cess

6. Taxable outward inter-State supplies to un-registered persons where invoice value is more than Rs 2.5 lakh

Place of Supply		Invoice det	tails			Am	ount
(State/UT)	No.	Date	Value	Rate	Taxable Value	Integrated Tax	Cess
1	2	3	4	5	6	7	8

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

Rate of tax	Total Taxable	Amount								
Nate of tax	value	Integrated Tax	Central Tax	State /UT Tax	Cess					
1	2	3	4	5	6					
7A. Intra-State suppl	y (Consolidated, ra	ate wise)								
7B. Inter-State Supp	olies where the val	ue of invoice is upto	Rs 2.5 Lakh [Ra	te wise]						
Place of Supply (Nan	(Name of State)									

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]

	of origi cument	nal		of ori		ument or oit/Credit	Rate	Taxable Value	late metal Control Chate / LIT				Place of supply
GSTIN	No.	Date	GSTIN	No.	Date	Value		Value	Integrated Tax	Central Tax	State / UT Tax	Cess	очры
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8A. If the	e invoic	e detail	s furnish	ed ear	lier were	incorrect							
8B. Debi	t Notes	Credit l	Notes [or	iginal)]								
8C. Debi	t Notes	/Credit	Notes [aɪ	mendn	nent of d	ebit notes	/credi	t notes fu	s furnished in earlier tax periods]				



Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table 7

D			Amour	nt	
Rate of tax	Total taxable value	Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6
Tax period for which	th the details are being	g revised			
9A. Intra-State Sup	plies [Rate wise]				
9B. Inter-State Sup	oplies [Rate wise]				
Place of Supply (N	ame of State)				

10. Total tax liability

Rate of Tax	Taxable		Amo	unt of tax	
Rate of Tax	value	Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
10A. On accou	unt of outward s	apply			
10B. On accou	unt of differentia	ITC being negative	in Table 4		

11. Tax payable and paid

Description	Tax payable	Paid in cash	Paid throug	Tax Paid	
	rax payable		Integrated tax	Cess	TaxTaid
1	2	3	4	5	6
(a) Integrated Tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

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

	Description	Amount payable	Amount paid					
	1	2	3					
I. Interest on account of								
(a)	Integrated tax							
(b)	Central Tax							
(c)	State/UT Tax							
(d)	Cess							
II. La	te fee on account of							
(a)	Central tax							
(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 (Dr						



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

	Description	Tay paid in each	Tax paid thr	ough ITC	Interest	Loto foo	
Description		Tax paid in cash	Integrated tax Cess		Interest	Late fee	
	1	2	3	4	5	6	
(a)	Integrated tax						
(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.

Place: Name of Authorised Signatory

Date: Designation /Status

Instructions:-

1. Terms used:

a. GSTIN : Goods and Services Tax Identification Number

b. UIN : Unique Identity Number

c. UQC : Unit Quantity Code

d. HSN : Harmonized System of Nomenclaturee. 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. GSTR-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 earlier tax period.
- 7. Invoice-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.
 - On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.

Form GSTR-5A

[See rule 64]

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

- 1. GSTIN 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 persons in 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

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



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

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

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 : Name of Authorise Date : Designation /Statu								ory		
			rm GSTR-6 See rule 65] out service o	distril	but	or					
								Yea			
1.	GST	IN									
2.	(a)	Legal name of the registered per	rson			<u> </u>		1 1			<u> </u>
	(b)	Trade name, if any									
3. II	nput ta	ax credit received for distribution									
CCT	N	Invoice details				Amo	ount c	of Tax			

GSTIN of - supplier	Invoice details		Rate Taxabl	Taxable	Amount of Tax				
	No	Date	Value	Nale	value	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

(Amount in Rs. for all Tables)

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

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(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,	ISD	invoice	Distribution of ITC by ISD						
if 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 ITC									
5B. Distribution of the amount of ineligible ITC									

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

Origina	al deta	ails		Revised details											
GSTIN of	No.	Date	GSTIN of		nvoice/o te/cred detai	it note	Rate	value	Amount of Tax						
supplier			supplier	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS			
1	2	3	4	5	6	7	8	9	10	11	12	13			
6A. Inf	ormat	ion fu	rnished ir	Tabl	e 3 in a	an earliei	r perio	d was inc	orrect						
6B. De	bit No	otes/C	redit Note	es rec	eived [Original]									
6C. Del	oit No	ites/Cı	edit Note	s [Am	nendme	ents]									

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

Description	Integrated tax	Central Tax	State/ UT Tax	Cess
1	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 ir	nvoice	lı	nput tax dist	ribution by ISD)
recipient	Intograted		•	Central Tax	State Tax	CESS		
1	2	3	4	5	6	7	8	9
8A. Distribution of								
OD Distribution	£ 41		.:LL- ITO					
8B. Distribution of	of the amo	unt of inelig	gible ITC					

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

Origin	al inpu	t tax credi	t distrib	ution	Re	Re-distribution of input tax credit to the correct recipient								
GSTIN of		invoice etail	ISD credit note		GSTIN of		SD oice	Input tax credit redistributed						
original recipient	No.	Date	No	Date	recipient	new		Integrated Tax						
1	2	3	4	4 5 6 7 8		8	9	10	11	12				
9A.	Distribu	ution of the	e amou	nt of elig	ible ITC									
9B. [Distribu	tion of the	amour	t of ineli	gible ITC									



10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details (Drop D	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.

Signature of Authorised Signatory

Place : Name of Authorised Signatory

Date: Designation /Status

Instructions:-

1. Terms Used :-

a. GSTIN :- Goods and Services Tax Identification Number

b. ISD :- Input Service Distributor

c. ITC :- Input tax Credit.

- 2. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
- 3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
- 4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
- 5. ISD will have late fee and any other liability only.
- 6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
- 7. Ineligible 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 taxpayer 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 Rule 59(3) & 65]

Details of supplies auto-drafted form

(Auto-drafted from GSTR-1)

Year		
Month		

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

3. Input tax credit received for distribution

(Amount in Rs. for all Tables)

GSTIN of supplier		oice det	ails	Rate	Taxable value		Amount	of Tax			
о. одри.о.	No	Date	Value		755	Integrated tax	Central Tax	Central Tax State / UT Tax			
1	2	3	4	5	6	7	8	9	10		
			7 0								

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

iginal d	ocument		Revised details of document or details of Debit / Credit Note											
GSTIN of No. Do		GSTIN					Taxable		Amount	of tax				
No.	Date	of supplier	No.	Date	Value	Rate	value	Integrated tax	Central Tax	State / UT Tax	Cess			
2	3	4	5	6	7	8	9	10	11	12	13			
	No.	No. Date	No. Date of supplier	No. Date GSTIN of supplier No.	No. Date GSTIN of supplier No. Date	No. Date GSTIN of supplier No. Date Value	No. Date GSTIN of supplier No. Date Value Rate	No. Date GSTIN of supplier No. Date Value Rate Taxable value	No. Date GSTIN of supplier No. Date Value Rate Taxable value Integrated tax	No. Date GSTIN of supplier No. Date Value Rate Rate Taxable value Integrated tax Central Tax	No. Date GSTIN of supplier No. Date Value Rate Taxable value Integrated tax Tax UT Tax			

Form GSTR-7 [See rule 66 (1)]

Return for Tax Deducted at Source

Year		
Month		

1.	GSTIN															
2.	(a) Legal name of the Deductor	Auto Populated														
	(b) Trade name, if any	Auto Populated														

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN	Amount paid to deductee	Amount of tax deducted at source						
of deductee	on which tax is deducted	Integrated Tax	Central Tax	State/UT Tax				
1	2	3	4	5				



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

	Original o	details		Revised details							
NA 41-	Amount paid to GSTIN of deductee on GSTIN Amount paid to		Amount o	f tax deducte	d at source						
Month	deductee	which tax is deducted	of deductee	deductee on which tax is deducted	Integrated Tax	Central Tax	State/UT Tax				
1	2	3	4	5	6	7	8				

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) Inte	rest on account of TDS in	respect of	
(a)	Integrated tax		
(b)	Central Tax		
(c)	State/UT Tax		
(II) Late	e fee		
(a)	Central tax		
(b)	State / UT tax		

7. 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						
Bank Account Details (Drop Dow	n)				

8. Debit entries 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/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

L. AGRAMPIL WOON NO. OF THE PROPERTY OF THE PR

Instructions -

1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

(b) TDS : Tax Deducted at Source

- 2. Table 3 to capture details of tax deducted.
- 3. Table 4 will contain amendment of information provided in earlier tax periods.
- 4. Return cannot be filed without full payment of liability.

Form GSTR 7A

[See rule 66(3)]

Tax Deduction at Source Certificate

- 1. TDS Certificate No. -
- 2. GSTIN of Deductor -
- 3. Name of Deductor -
- 4. GSTIN of deductee -
- 5. (a) Legal 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 tay deducted	Amount of	Amount of Tax deducted at source (Rs.)							
Value on which tax deducted	Integrated Tax	Central Tax	State /UT Tax						
1	2	2 3							

Signature

Name

Designation

Office -

Form GSTR - 8 [See rule 67(1)]

Statement for tax collection at source

Year		
Month		

1.		GSTIN													
2.	(a)	Legal name of the registered person	Auto Populated												
	(b)	Trade name, if any						Aut	o F	op	ula	ted			



3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN	Details of su	upplies made wh	ich attract TCS	Amount	of tax collected	at source
of the supplier	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5	6	7
3A. Suppl	ies made to registe	ered persons				
3B. Suppl	ies made to unreg	istered persons		<u>, </u>	<u> </u>	

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

Original o	details	Revised details						
		CCTIN	Details of supplies made which attract TCS			Amount of	ted at source	
Month	GSTIN of supplier	GSTIN of supplier	Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9
4A. Supplies	made to reg	istered per	sons					
4B. Supplies	made to uni	registered persons						

5. Details of interest

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

6. Tax payable and paid

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

7. Interest payable and paid

Description	Amount of interest payable	Amount paid
1	2	3
(a) Integrated tax		
(b) Central Tax		
(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) Central Tax					
(c) State/UT Tax					
Bank Account Details (Drop	Down)				



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
	1	2	3
(a)	Integrated tax		
(b)	Central Tax		
(c)	State/UT Tax		

Verification

Place: Date:

I hereby s	solemnly	affirm	and	declare	that th	he	information	given	herein	above	is	true	and	correct	to	the
best of my	y knowled	dge and	d beli	ef and r	othing	j ha	as been con	cealed	therefi	rom.						

Signature of Authorised Signatory
Name of Authorised Signatory
Designation /Status

Instructions:-

- 1. Terms Used :
 - a. GSTIN :- Goods and Services Tax Identification Number
 - b. TCS :- Tax Collected at source
- 2. An e-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. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of 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)

						N	lont	h		•	
1.	UIN										
2.		Auto populated									

3. Details of inward supplies received

(Amount in Rs. for all Tables)

Year

GSTIN of supplier		Invoice/Debit Note/Credit Note details			Taxable value	Amount of tax					
suppliel	No	Date	Value		value	Integrated tax	Central Tax	State/ UT Tax	CESS		
1	2	3	4	5	6	7	8	9	10		
3A. Invoices r	eceive	d									
3B. Debit/Cre	dit Not	e receiv	ed								



4. Refund amount

Integrated tax	Central Tax	State/ UT Tax	CESS
1	2	3	4
Bank details (drop 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
	Name of Authorised Signatory
Date:	Designation /Status

Instructions:-

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

Form GST PCT - 1

[See rule 83(1)]

Application for Enrolment as Goods and Services Tax Practitioner Part -A

	State /UT - District -	
(i)	Name of the Goods and Services Tax Practitioner (As mentioned in PAN)	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	
Note - Inf	nformation 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	Enrolment sought as:	 Chartered Accountant holding COP Company Secretary holding COP Cost and Management Accountant holding COP Advocate Graduate or Postgraduate degree in Commerce Graduate or Postgraduate degree in Banking Graduate or Postgraduate degree in Business Administration Graduate or Postgraduate degree in Business Management Degree examination of any recognized Foreign University 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	
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
7.1	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or 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	
	give consent to "Goods and Services T authentication. "Goods and Services Tax	mber <pre>cmber <pre>c</pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre></pre>
	Verification	
	I hereby solemnly affirm and declare that my knowledge and belief and nothing has	the information given herein above is true and correct to the best of s been concealed therefrom.
	Place	< DSC /E-sign of the Applicant/EVC>

Acknowledgment

< Name of the Applicant>

Application Reference Number (ARN) -

Date

State Jurisdiction

You have filed the application successfully.

GSTIN, if available :

Legal Name :

Form No. :

Form Description :

Date of Filing :

Time of filing :

Center 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.



Form GST PCT - 02

[See rule 83(2)]

Enrolment Certificate of Goods and Services Tax Practitioner

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and Contact Information	
5.	Date of enrolment as GSTP	
Date		Signature of the Enrolment Authority
		Name and Designation.
		Centre / State
	Form GST PO	CT-03
D ([See rule 83	` /-
Referer	nce No.	Date:
Ad	ame ddress of the Applicant ST practitioner enrolment No.	
	Show Cause Notice for dis	equalification
It has contact	ome to my notice that you are guilty of misconduc	t, the details of which are given hereunder:
2.		
not be r the und	e hereby called upon to show cause as to why the rejected for reasons stated above. You are requestersigned from the date of receipt of this notice. Appear before the undersigned on (date)	sted to submit your response within <15> days to
	fail to furnish a reply within the stipulated date ed date and time, the case will be decided ex part	
		Signature
		Name
		(Designation)
	Form GST PO See rule 83	
Referer	-	Date-
To Name		
-	ddress Inrollment Number	
	Order of rejection of enrolment as	s GST Practitioner
Wh Wh Wh Wh and is o	s reference to your reply dated in response to hereas no reply to notice to show cause has been hereas on the day fixed for hearing you did not apphereas the undersigned has examined your reply of the opinion that your enrolment is liable to be car	submitted; or pear; or and submissions made at the time of hearing,
2. The effe	ective date of cancellation of your enrolment is <<	DD/MM/YYYY >>.

Signature Name (Designation)



Form GST PCT - 05

[See rule 83 (6)]

Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner

То

The Authorised Officer Central Tax/State Tax.

PART-A

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

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

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number----- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of ----- (Legal Name) bearing << GSTIN - >>:

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 c	consent of the	- (Name of Goods	and Services	Tax Practitioner) i	s attached herewit	h*.
*Strik	e out ı	whichever is not appli	icable.				
					Signature of th	ne authorised signa	atory
Date						Nar	me
Place	· ·					Designation/Sta	atus

Part -B

Consent of the Goods and Services Tax Practitioner

I <<(Name	of the	Goods	and \$	Services	Tax	Practitione	er>><	Enrolment	Number>	do hereb	y solen	nnly
accord my	consent	to act	as the	e Goods	and	Services T	ax Pr	actitioner o	n behalf o	f (Le	gal nar	ne)
GSTIN	onl	ly in res	pect c	of the act	ivitie	s specified	by	(Legal n	ame), GS	ΓΙΝ		

Signature Name

Date Enrolment No.



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

otate Cess	
Central	
Integrated	
cess	
70/	
Central	
Integrated	
l axable value	dit Note
Number	Note/Credit Note
Date	
	;

Finally Accepted Input Tax Credit

Details of Invoices, Debit and Credit Notes of the month of September that have matched 4 Y

Ξ	Ī
September	September
-	7

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.2

Z	Ī	month of July and before but not earlier than April of the previous Financial Y	has included the details of corresponding document in his return of the month of Septe	
		t not earlier than A	corresponding docu	erest.
		f July and before bu	uded the details of	wed alongwith refund of interest
		credit Notes of the month o	supplier/recipient has incl	eclaim is being allowed alo
		etails of Invoices, Debit and Credit Notes of the	become payable but the pairing supplier/recipient	filed by 20th October and the reclaim is being allov
1 August	2 August	2 Details of	become p	filed by 20

2	
1onth	Month
Refund	Refund

Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October B.1

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

	7	July Two Months July	
B.2	.2	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	



Invoices, Debit and Credit Notes of the month of August where reversal was reclaimed in violation of Section 42/43 and that have	become payable in the return of September filed by 20th October
Details of Invoices,	become payable in the
B.3	

One Month-high One Month-high
1 August 2 August

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

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 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 return for month of October to be filed 20th November ن ن

Two Months Two Months	
1 August 2 August	

Details of Invoices, Debit and Credit Notes of the month of September that were found to be duplicate and will be become payable in the return for October to be filed by 20th November C.2

	that will
	42/43 and that
	Section 42
One Month One Month	claimed in violation of
	vas recla
	eversal v
	r where r
	of September
	of the month
	tit Notes o
	it and Crec
	ces, Debit aı
September September	Details of Invoi
7	C.3

become payable in the return of October return to be filed by 20th November

September	One Month-high	
September	One Month-high	

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

wo Months	wo Months
NiN	Siz
<u> </u>	
<u> </u>	
per	per
Septem	Septem
-	2



Form GST PMT -01 [See rule 85(1)]

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

(To be maintained at the Common Portal)

Name (Legal) -**GSTIN** –

Trade name, if any Tax Period -

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

(Amount in Rs.)

9	Total	18			
√Integrate	Others	17			
ayable) /UT Ta; /Total)		16		0 0	
Balance (Payable) x/State Tax/UT Tay Tax/CESS/Total)	Penalty	15			
Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	Interest Penalty Fee	14			
	Tax	13			
ax/UT	Total	12			
ax/State Ta/	Others	11			
Central 1 x/CESS	Fee	10			
ebited / credited (Central Tax/Sta Tax/Integrated Tax/CESS/Total)	Interest Penalty	6			
Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	Interest	8			
	Тах	7			
Type of Transaction [Debit (DR)	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)/]				
Description					
Ledger used for	4				
Reference	Reference No.				
Date (dd/mm/	2				
S. S.	-				

Note -

- All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
- 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 shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable). ю. 4.
 - Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.



Form GST PMT -01

[See rule 85(1)]

Electronic Liability Register of Taxable Person

(Part-II: Other than return related liabilities)

(To be maintained at the Common Portal) Demand ID --

Demand date -

GSTIN/Temporary Id -Name (Legal) -

> Stay status - Stayed/Un-stayed Trade name, if any -

Period - From ------ To -----

(dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All (Amount in Rs.)

otal)	Status (Stayed /Un- stayed)	20
x/CESS/T	Total	19
able) egrated Tax	Others	8
Balance (Payable) ax/UT Tax/Integrat	Fee	11
Balaı State Tax/U	Penalty	92
Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	Interest	15
	Тах	41
ax/UT	Total	5
Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	Others	12
(Central Tax/CES	Fee	=
lebited/credited (Central Tax/Stat Tax/Integrated Tax/CESS/Total)	Penalty	10
ount debite	Interest	6
Am	Тах	ω
Type of Transaction [Debit (DR) (Payable)] / [Credit	(CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	7
	Description	φ
Ledger	used for discharging liability	40
Tax	Period, if applicable	4
	Reference No.	e .
	Date (dd/ mm/ yyyy)	2

Sr No.

Note -

- All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
 - Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly
- Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still 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.
 - Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules. 9.7.8
- 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 cash ledger. Debit and credit entry will be created simultaneously.



Form GST PMT -02

[See rule 86(1)]

Electronic Credit Ledger of Registered Person

(To be maintained at the Common Portal)

Trade name, if any -Name (Legal) -

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

(Amount in Rs.)

		Total	18
		CESS	17
	available	Integra ted Tax	16
('64	Balance available	UT	15
(Allibuilt III NS.)		State Tax	14
3		Central	13
		Total	12
		CESS	1
	Debit	Integr ated Tax	10
	Credit / Debit	Тах	6
		State Tax	80
		Central	7
	Transaction	9	
	Description	2	

Period , if any

Reference So.

Date (dd/ mm/ yyyy)

ς Š

3

7

Balance of Provisional credit

	Total	80	
edit balance	Cess	7	
	Integrated Tax	9	
Amount of provisional credit balance	UT Tax	5	
Amour	State Tax	4	
	Central Tax	8	
Tax period		2	
Sr. No.		-	



Mismatch credit (other than reversed)

		Amount of mismatch credit					
Sr. No.	Tax period	Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

Note -

- 1. All type of credits as per return, credit on account of merger, credit due on account of preregistration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
- 2. 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.

Form GST PMT -03

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

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

Ref	erence No.	Date –
1.	GSTIN -	
2.	Name (Legal) –	
3.	Trade name, if any	
4.	Address –	
5.	Period / Tax Period to which the credit relates, if any -	From To
6.	Ledger from which debit entry was made for claiming refund -	cash / credit ledger
7.	Debit entry no. and date -	
8.	Application reference no. and date –	
9.	No. and date of order vide which refund was rejected	

1	CESS)	1 ax	Interest 4	Penalty	6	otner 7	rotai
Sr. No.	Act (Central Tax/State Tax/ UT Tax Integrated Tax/	Tax	Interest	Amount of cr	edit (Rs.)	Other	Total

Signature Name Designation of the officer

Note -

10. Amount of credit -

'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)



Form GST PMT -04

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

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

1.	GSTIN			
2.	Name (Legal)			
3.	Trade name, if any			
4.	Ledger / Register in which discrepancy noticed	Credit ledger register	Cash ledge	er Liability
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
		Central Tax		
		State Tax		
		UT Tax		
		Integrated Tax		
		Cess		
6.	Reasons, if any			
7.	Verification			
	I hereby solemnly affirm and decla to the best of my knowledge and b		on given herein abo	ve is true and correct
	Place :	1	Signature Name of Authorized Designation /	

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)



Form GST PMT -05 [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/I IT Tax/Interrat

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

-						
		Total	20			
_	ntegrated	Others	19			
in Rs.)	e JT Tax/lı Fotal)	Fee	18			
(Amount in Rs.)	Balance (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	Penalty Fee	17			
	(Central Ta	Interest	16			
		Тах	15			
	IX/UT	Total	14			
	ax/State Ta Total)	Others	13			
	entral Ta		12			
Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)	/ credited (C	Penalty Fee	1			
	ount debited Tax/In	Interest	10			
	Amo	Тах	6			
	Type of Transaction	[Debit (DR) / Credit (CR)]	æ			
		applicable	7			
	Tax	Penod, if	9		o= 0	
		o N	2			
	Reporting	date (by bank)	4			
	Time	deposit (8			
		(dd/mm/ yyyy)	2			

S. S.

-

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
- 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 challan against 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 appeal or any other liability for which payment is being made will also be recorded under the head "description"
 - 5. 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 G
- Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory

CPIN



Challan Expiry Date --

Form GST PMT -06

[See rule 87(2)]

Challan for deposit of goods and services tax

Date <<Current date>>

<< Auto Generated after submission of

CFIN		information>	>		Jale \	~Current	uale>>	Cila	шан Ехрі	Ty Date
GSTIN		led in/Auto lated>>		Em	ail add	ress		< <auto< td=""><td>Populat</td><td>ed>></td></auto<>	Populat	ed>>
Name (Legal)	< <au< td=""><td>to Populated>></td><td></td><td>Mol</td><td>oile No</td><td></td><td></td><td><<auto< td=""><td>Populat</td><td>ed>></td></auto<></td></au<>	to Populated>>		Mol	oile No			< <auto< td=""><td>Populat</td><td>ed>></td></auto<>	Populat	ed>>
Address	< <au< td=""><td>to Populated>></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></au<>	to Populated>>								
				Details of	Depos	sit			(All Amo	ount in Rs.)
Governm	ent	Major Hood				Mino	r Head			
		Major Head	Tax	Interest	Р	enalty	Fee		Others	Total
		Central Tax ()								
Governme India	nt of	Integrated Tax ()								
		CESS ()								
		Sub-Total								
State (Na	me)	State Tax ()								
UT (Nam	ne)	UT Tax ()								
Total (Challan	n Amount								
Total A	mount	in words								
Mod	le of Pa	ayment (relevan	ıt part wi	II become a	active \	when the	particula	ır mode	is selecte	ed)
☐ e-Payment (This will include all modes of e-				☐ Over the Counter (OTC)						
		CC/DC and will choose one		Bank (Where cash or instrument is proposed to be deposited)						
				Details of	Instru	ment				
				☐ Cash		□ Cheq	ue	□ De	emand D	raft



□ NEFT/RTGS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<cpin></cpin>
Name of beneficiary bank	Reserve Bank f India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

Note: Charges to be separately paid by the person making payment.

Particulars of depositor	Particulars of depositor				
Name					
Designation/ Status (Manager, partner	er etc.)				
Signature					
Date					
Paid Challan Information					
GSTIN					
Taxpayer Name					
Name of Bank					
Amount					
Bank Reference No. (BRN)/UTR					
CIN					
Payment Date					
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)					

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

1.	GSTIN						
2.	Name (Legal)						
3.	Trade name, if any						
4.	Date of generation of challan from Common Portal						
5.	Common Portal Identification Number (CPIN)						
6.	Mode of payment (tick one)	Net banking	CC/DC		NEFT/I	RTGS 🗀	отс 🗖
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date			Bank/brancl drawn	n on which
8.	Name of bank through which payment made						
9.	Date on which amount debited / realized						
10.	Bank Reference Number (BRN)/ UTR No., if any						
11.	Name of payment gateway (for CC/DC)						
12.	Payment detail	Central Tax	State Tax	U	T Tax	Integrated Tax	Cess
13.	Verification (by authorized signatory	/)					
	I hereby solemnly affirm and decla to the best of my knowledge and b		ormation (given	herein a	bove is true a	and correct
	Place : Date :		I			ature orized Signat tion /Status	ory

Note -

- 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.
- 2. The application may be filed if CIN is not conveyed within 24 hours of debit.
- 3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
- 4. '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).



FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

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

- 1. GSTIN/Temporary 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						
State /UT Tax						
Integrated Tax						
Cess						
Total						

- 7. Grounds of Refund Claim: (select from the drop down):
 - a. Excess balance in Electronic Cash ledger
 - b. Exports of 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 (Select the type of supplier/ recipient)
 - 1. Supplies to SEZ Unit
 - 2. Supplies to SEZ Developer
 - 3. Recipient of Deemed Exports
- g. Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer
- h. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
- i. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
- j. Excess payment of tax, if any
- k. 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-Declaration filed b	y Applicant u/s 54(4), if applicable	Yes	□ No □	٦
Ο.	Whother con Bookington mod b	y ripplicant are entry, it applicable			_

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 Economic Zone developer 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
I/We (Applicant) having GSTIN/ temporary Id, solemnly affirm and certify that in respect of the refund amounting to Rs/ with respect to the tax, interest, or any other amount for the period fromto, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54..)

10. Verification

I/We < Taxpayer Name > hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place :	Signature of Authorized Signatory
Date :	(Name)
	Designation/ Status



Statement -1 (Annexure 1)

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of proviso to section 54(3)]

Part A: Outward Supplies

(GSTR- 1: Table 4 and 5)

+			
Place o	Supply (Name of State)	11	
	Cess	10	
	State / UT Tax	6	
Amount	Central Tax	8	
	Integrated Tax	7	
H	value	9	
	Rate	2	
S	Value	4	
Invoice details	Date	က	
_	Š.	2	
TAIL TO		-	

Part B: Inward Supplies

[GSTR 2: Table 3 (Matched Invoices)]

		Cess	16	
available		State/ UT Tax	15	
Amount of ITC available		Central	14	
		Integrated Tax	13	
Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC			12	
Place of supply (Name of State)			11	
Amount of Tax		CESS	10	
		State/ UT Tax	6	
		Integrated tax	7	
Taxable			9	
Rate			2	
tails		Value	4	
Invoice details		Date	3	
		S S	7	
		GSTIN of supplier	1	

Note -The data shall be auto-populated from GSTR-1 and GSTR-2.



Statement - 2

Refund Type: Exports of services with payment of tax

(GSTR- 1: Table 6A and Table 9)

		Net Integrated Tax = (11/8)+12-13	14		
	Otolit Niporo	Integrated Tax / Amended (If any)	13		
	Debit Note Integrated Tax / Amended (If any)		12		
	Amended I Value (Integrated Tax) (If Any)		11		
	IRC	Date	10		
	BRC/ FIRC	No.	6		
	ax	Amt.	8	1	
	Integrated Tax	Taxable	7		
	_	Rate	9		
		SAC	2		
	Invoice details	Value	4		
	Invoi	Date	3		
		No.	7	ırts	
-		GSTIN of recipient	-	6A. Exports	

BRC/ FIRC details are mandatory- in case of service.

Statement - 3

Refund Type: Export without payment of Tax-Accumulated ITC

(GSTR- 1: Table 6A)

BRC/ FIRC	Date	18		
BR(No.	17		
EGM Details	Date	16		
EGMI	Ref No.	15		
ax	Amt.	14		
Integrated Tax	Taxable	13		
	Rate	12		
of export	Port	11		
Shipping bill/ Bill of export	Date	10		
Shippii	No.	6	2	
	UQC QTY No.	8		
	UQC	7		
	HSN/ SAC	9		
Invoice details	Goods/ Services (G/S)	5		
	Value	4		
	Date	က		
	No.	2		
GSTIN	GSTIN of recipient		6A. Exports	

Note - 1. Shipping Bill and EGM are mandatory; - in case of goods.

2. BRC/ FIRC details are mandatory—in case of Services



Statement 4

Supplies to SEZ/ SEZ developer

Refund Type: On account of supplies made to SEZ unit/ SEZ Developer

(GSTR- 1: Table 6B and Table 9)

	<u>vı</u>	Invoice details		Shipping of ex	Shipping bill/ Bill of export	드	Integrated Tax		Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated
No.		Date	Value	No	Date	Rate	Taxable Value	Amt.	Amt.	Amt.	Amt.	Amt.
2		3	4	2	9	7	œ	6	10	11	12	13
ade to S	EZ/ S	6B: Supplies made to SEZ/ SEZ developer	per									
					10							
							8					

(GSTR- 5: Table 5 and Table 8)

Net Integrated Tax	= (12/7) + 13 – 14	15	
Credit Note Integrated	Tax / Amended (If any)	14	
Debit Note Integrated	Iax / Amended (If any)	13	
Amended	(Integrated Tax) (If Any)	12	
Place of Supply	(Name of State)	11	
	Cess	10	
ınt	State / UT Tax	6	
Amount	Central S Tax L	80	
	Integrated	7	
Taxable	value	9	
1	Rate	2	
ails	Value	4	
Invoice details	Date	က	
=	No.	2	
GSTIN/	NID	-	

Statement – 5

Recipient of Deemed exports etc.

(GSTR-2: Table 3 and Table 6)

	Net ITC Integrated Tax	20		
Credit	Note ITC Integrated	19		
	Debit Note ITC Integrated	lax/ Amended (If any)	18	
	Value (ITC	17		
	Cess		16	
State/ UT Tax			15	
Amount of ITC available Central Stat Tax UT 73	Central Tax		14	
Am	Integrated		13	
Whether input	service/ Capital goods (incl	12		
	Place of supply (Name	11		
Amount of Tax		CESS	10	
		State/ UT Tax	6	
		Central	80	
		Integrated tax	7	
	Taxable	9		
	Rate	2		
	ails	Value	4	
	Invoice details	Date	6	
	_	o _N	2	
	GSTIN	of supplier	-	

Statement: 6

Refund Type: Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

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

Order No: Order Date:

0				de .
te /	Place of Supply	(only if different from the location of recipient)	15	
held inter Stal	Cess	Amt	14	
Transaction which were held inter State / intra-State supply subsequently	State/ UT Tax	Amt	13	
Transacti	Central Tax	Amt	12	
	Integrated Tax	Amt	11	
	Place of Supply	(only if different from the location of recipient)	10	
state /	Cess	Amt	6	
Details of invoice covering transaction considered as intra –State inter-State transaction earlier	Central Tax State/ UT Tax	Amt	8	
	Central Tax	Amt	7	
	Integrated C	Amt	9	
	Details of invo	Taxable Value	2	
	Invoice details	Value	4	
	Invoic	Date	6	
		O	2	
	-			



Statement 7:

Refund Type: Excess payment of tax, if any in case of Last Return filed. Refund on account excess payment of tax (In case of taxpayer who filed last return GSTR-3 - table 12)

CI	Tav	Deference No. of	Data of filing		Tax Payal	ble	
SI. No.	Tax period	Reference No. of return	Date of filing return	Integrated Tax	Central Tax	State/ UTTax	Cess
1	2	3	4	5	6	7	8

Annexure-2

Certificate

Th	is is to certify tha	t in respect of	the refund amo	unting to INR <<	>>	(in words)
claimed b	oy M/s	(Applicant's N	lame) GSTIN/ To	emporary ID fo	r the tax period	<>, the
incidence	of tax and interes	st, has not been	passed on to an	y other person. This	s certificate is ba	sed on the
examinat	ion of the Books	of Accounts, an	nd other relevan	t records and Retui	rns particulars m	naintained/
furnished	by the applicant.					

Signature of the Chartere	ed Accountant/ Cos	st Accountant:
Name:		
Membership Number:		
Place:		
Date:		
	•	nished by the applicant, claiming refund under clause (a) or use (f) of sub-section (8) of section 54 of the Act.
	=	ORM-GST-RFD-02 les 90(1), 90(2) and 95(2)]
		Acknowledgment
Your application for refur	ıd is hereby acknov	wledged against <application number="" reference=""></application>
Acknowledgement Numb	er	:
Date of Acknowledgeme	nt	:
GSTIN/ UIN/ Temporary	ID, if applicable	:
Applicant's Name		:
Form No.		:
Form Description		:
Jurisdiction (tick appropr	iate)	:
Centre Sta	te/ Uni	ion Territory :
Filed by		:
Refund Application Detail	ls	
Tax Period		
Date and Time of Filing		

Reason for Refund



Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

- 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.

		FORM-GST-RFD-03 [See rule 90(3)]	
Reference	e No. :	Deficiency Memo	Date: <dd mm="" yyyy=""></dd>
	(GSTIN/ UIN/ Temp (Name) (Address)	oorary ID)	
Subject :	Refund Application Reference	e No. (ARN)Dated	<dd mm="" yyyy="">Reg.</dd>
Sir/Mada	m,		
	reference to your above ment lication, certain deficiencies h	• •	ection 54 of the Act. Upon scrutiny of
SI. No	Description (select the reas	son from the drop down of the	Refund application)
1.	<multi option="" select=""></multi>	>	
2.			
	Other <text box=""> { any o</text>	other reason other than the rea	son select from the 'reason master'}
You are a	advised to file a fresh refund a	application after rectification of	above deficiencies
Date:			Signature (DSC):
Place:			Name of Proper Officer:
			Designation:
			Office Address:

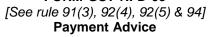


FORM-GST-RFD-04

[See rule 91(2)]

Sanction Or	der No:			Date: <dd mi<="" th=""><th>M/YYYY></th></dd>	M/YYYY>
Го					
	(GSTIN)				
	(Name)				
	(Address)				
		Provisional Re	fund Order		
efund Ann	lication Reference No. (ARI)/MMM/VVVV>	
	·				
cknowledg	gement No	.Dated	<dd i<="" td=""><td>MM/YYYY></td><td></td></dd>	MM/YYYY>	
ir/Madam,					
	nce to your above mentioned onal basis:	d application for	refund, the fo	ollowing amount is	sanctioned to yo
SI. No	Description	Central Tax	State /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				
	Bank Details				
V.	Bank Account No. as per application				
vi.	Name of the Bank				
vii.	Address of the Bank /Branch				
viii.	IFSC				
ix.	MICR				
	I				
ate:				Signature (DS	SC):
lace:				Name:	
				Designation: Office Addres	·e·







Payment Advice

Payment Advice No: - Date: <DD/MM/YYYY>

To <cei< th=""><th>ntre></th><th>PA</th><th>\O/ 1</th><th>Γre</th><th>as</th><th>ury</th><th>/ RBI</th><th>/ Ba</th><th>ank</th><th>(</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></cei<>	ntre>	PA	\O/ 1	Γre	as	ury	/ RBI	/ Ba	ank	(
Refund	Sanc	tion	Orc	der	No)																			
Order D	ate	<	<dd <="" td=""><td>/M</td><td>M/\</td><td>/Y\</td><td>/Y></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></dd>	/M	M/\	/Y\	/Y>																		
GSTIN/	UIN/	Ter	mpo	rar	y II	> <	>																		
Name: <	< >																								
Refund	Amoı	unt	(as p	pei	r Oı	rde	r):																		
	Integrated Tax Central Tax State/ UT			JT ta	ax Cess																				
Description	on	Т	1	Р	F	0	Total	Т	I	Р	F	0	Total	Т	ı	Р	F	0	Total	Т	I	Р	F	0	Total
Net Refur amount sanctione																									
Interest o delayed Refund	n																								
Total																									
Note – " Others	T' sta	nds	s Ta	x; '	l' s	tan	ds for	Int	ere	st; '	P's	stand	ds for F	ena	alty	; 'F	' sta	ınds	for Fe	e ar	nd '	Ο' :	stan	ıds f	or
							De	etai	ls c	of th	ne E	Banl	(
i.	Ban	k A	ccol	unt	: No	o. a	s per	app	olica	atio	n														
ii.	Nan	ne d	of the	e E	3an	k																			
iii.	Nan	ne a	and A	Ad	dre	ss	of the	Ва	nk	/bra	anch	า													
iv.	IFS	С																							
٧.	MIC	R																							
Date: Place:																		_	nature me:	(DS	SC)	:			
1 1000.																			signatio	on:					
																		Off	ice Add	dres	s:				
То																									
		_ (G	SSTI	N/	UII	V / T	Гетро	orar	y II	D)															
=			lame																						
		(Add	res	ss)																				



FORM-GST-RFD-06

Value III and III and III and III		Show cause notice No. (If applicable)
-----------------------------------	--	---------------------------------------

Refund Sanction/Rejection Order

Dated<DD/MM/YYYY>

Sir/Madam,

Acknowledgement No.

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*. << reasons, if any, for granting or rejecting 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

	Total			
	To			
SS	0			
Cess	ш			
	۵			
	_			
	Total			
×	0			
UT ta	ш			
State/ UT tax	۵			
	_			
	-			
	Total			
	0			
Tax	Щ			
Central Tax	Д			
0	-			
	Τ			
	Total			
7,750	0			
Integrated Tax	ш			
ntegra	۵			
_	-			
	T			
	Description	1. Amount of refund/interest* claimed	 Refund sanctioned on provisional basis (Order Nodate) (if applicable) 	 Refund amount inadmissible <<reason dropdown="">> <multiple allowed="" be="" reasons="" to=""></multiple></reason>



4. Gross amount to be paid (1-2-3)	
5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No	
6. Net amount to be paid	
Note - 'T' stands Tax; 'I' stands for Interest	Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others
*Strike out whichever is not applicable	
^{&} 1. I hereby sanction an amount of INR [®] Strike out whichever is not applicable	to M/s having GSTIN under sub-section (5) of section 54) of the Act/under section 56 of the Act
(a) *and the amount is to be paid to the	(a) *and the amount is to be paid to the bank account specified by him in his application;
(b) the amount is to be adjusted toward	(b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;
(c) an amount ofrupees is to be adjusted towards recovery of arrea is to be paid to the bank account specified by him in his application#	(c) an amount ofrupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount ofrupees is to be paid to the bank account specified by him in his application#.
*Strike-out whichever is not applicable.	
ō	
⁸ 2. I hereby credit an amount of INR	to Consumer Welfare Fund under sub-section () of Section () of the Act
⁸ 3. I hereby reject an amount of INR	to M/shaving GSTINunder sub-section () of Section () of the Act.
Date: Place:	Signature (DSC): Name:
	Designation: Office Address:

Date: <DD/MM/YYYY>



FORM-GST-RFD-07

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

Reference No.

	(GSTIN/UIN/Temp.ID No.) (Name) (Address)				
Ackno	owledgement No		Dated	<dd mm="" th="" yyyy<=""><th>></th></dd>	>
	Order for Complete ac	djustment of	sanctioned R	efund	
		Part- A			
Sir/M	adam,				
	With reference to your refund application of documents against the amount of refundanding demands as per details below:				
	Refund Calculation	Integrated Tax	Central Tax	State/ UT Tax	Cess
i.	Amount of Refund claimed				
ii.	Net Refund Sanctioned on Provisional Basis (Order No…date)				
iii.	Refund amount inadmissible rejected < <reason dropdown="">></reason>				
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	Nil		Nil
	Order for w nas reference to your refund application ref atter. The amount of refund sanctioned to		e and informa		
	nd Order No.:				
	of issuance of Order:				
SI. No.	Refund Calculation	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
ii.	Amount of Refund Allowed				
Reas	ons for withholding of the refund:				
		< <text>></text>			
	why order that the amount of alaimed / ad	missible refur	- d	bove is withheld	
	eby, order that the amount of claimed / ad on reasons. This order is issued as per pr				



FORM-GST-RFD-08

[See rule 92(3)]

Notice for rejection of application for refund

SCN No.	:	Date: <dd mm="" yyyy=""></dd>
То		
	(GSTIN/ UIN/ Temporary ID)	
	(Name)	
	(Address)	
ACKNOV	VLEDGEMENT No	
ARN	Dated	<dd mm="" yyyy=""></dd>
	reference to your above mentioned application for tion, it appears that refund application is liable to be	
Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ any other reason other than the reasons mentioned in 'reason master'}	
	hereby called upon to show cause as to why yo above, should not be rejected for reasons stated a	
You a	are hereby directed to furnish a reply to this notice e.	within fifteen days from the date of service of
If you fa	are also directed to appear before the undersigned il to furnish a reply within the stipulated date or date and time, the case will be decided ex pa	r fail to appear for personal hearing on the
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)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	Verification			
	1		hereby solemnly af	firm and declare that the
	information given hereinabove is			
	nothing has been concealed there	efrom.		
			Signature	of Authorised Signatory
			3	Name Designation/Status
	Division			Designation/Otalus
	Place Date DD/MM/YYYY			
Place :			Signature of	Authorised Signatory
Date:	•		Oignature of	(Name)
			Desigr	nation/ Status
		FORM GST RI		
		FORM GST RI [See rule 95		
	Application for Refund by Financial Institution and O	[See rule 95 any specialized	(1)] agency of UN or any I	
1.		[See rule 95 any specialized	(1)] agency of UN or any I	
1. 2.	Financial Institution and O	[See rule 95 any specialized	(1)] agency of UN or any I	
2. 3.	Financial Institution and O UIN : Name : Address :	[See rule 95 any specialized rganization, Co	(1)] agency of UN or any I nsulate or Embassy of	foreign countries, etc.
2. 3. 4.	Financial Institution and O UIN : Name : Address : Tax Period (Quarter) :	[See rule 95 any specialized rganization, Co	(1)] I agency of UN or any I Insulate or Embassy of From <dd mm="" yy=""></dd>	foreign countries, etc.
2. 3.	Financial Institution and O UIN : Name : Address : Tax Period (Quarter) :	[See rule 95 any specialized rganization, Co	(1)] I agency of UN or any I Insulate or Embassy of From <dd mm="" yy=""></dd>	foreign countries, etc.
2. 3. 4.	Financial Institution and O UIN : Name : Address : Tax Period (Quarter) :	[See rule 95 any specialized rganization, Co	(1)] I agency of UN or any I Insulate or Embassy of From <dd mm="" yy=""></dd>	foreign countries, etc. To <dd mm="" yy=""></dd>
2. 3. 4. 5.	Financial Institution and O UIN : Name : Address : Tax Period (Quarter) : Amount of Refund Claim : Central Tax	[See rule 95 any specialized rganization, Co	(1)] I agency of UN or any I Insulate or Embassy of From <dd mm="" yy=""></dd>	foreign countries, etc. To <dd mm="" yy=""></dd>
2. 3. 4. 5.	Financial Institution and O UIN : Name : Address : Tax Period (Quarter) : Amount of Refund Claim :	[See rule 95 any specialized rganization, Co	(1)] I agency of UN or any I Insulate or Embassy of From <dd mm="" yy=""></dd>	foreign countries, etc. To <dd mm="" yy=""></dd>

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
- as an authorized representative of << Name of Embassy/international organization >> 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. That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government. Date: Signature of Authorized Signatory: Name: Place: Designation / Status

FORM GST RFD-11

[See rule 96A]

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTII	N			
2. Name				
3. Indica	te the type of document furnished	Bond:	Letter of Und	dertaking
4. Detail	s of bond furnished			
SI. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

- The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
- (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 amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory
Name
Designation / Status
Date



Bond for export of goods or services without payment of integrated tax (See rule 96A)

l/Weofof,hereinafter called "obligor(s)", am/are held and firmly bound to th President of India (hereinafter called "the President") in the sum ofrupees to be paid to th
President for which payment will and truly to be made.
I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors administrators/ legal representatives/successors and assigns by these presents; Date thisday of;
WHEREAS the above bounden obligor has been permitted from time to time to supply goods of services for export out of India without payment of integrated tax;
and whereas the obligor desires to export goods or services in accordance with the provisions clause (a) of sub-section (3) of section 16;
AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for a amount of
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;
AND if the relevant and specific goods or services are duly exported;
AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;
OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:
AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;
I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;
IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by thobligor(s).
Signature(s) of obligor(s).
Date : Place :
Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation
Accepted by me thisday of



Letter of Undertaking for export of goods or services without payment of integrated tax (See rule 96A)

То

Т	he President of In	idia (hereinafter	called the "Pres	ident"), acting	through the	proper officer
				•		gistered person) havir
"the repres	undertaker(s) entatives/success	including my/ sors and assign	our respectiv s by these pre	e heirs, e	executors/	, hereinafter calle administrators, leg severally undertake o
tnis	day of .	to tn	e President			
(a	a) to export the g in sub-rule (1)		s supplied witho	ut payment of	integrated ta	ax within time specified
(k	,	Il the provisions of the ort of goods or s		id Services Ta	x Act and ru	lles made thereunder,
(0	an amount eq		ercent interest	•	•	s or services, along wi of tax not paid, from th
	We declare that t cts in which the p	_	•	ne orders of th	e proper off	icer for the performand
	N THE WITNESS aker(s)	THEREOF thes	e presents have	e been signed	the day he	reinbefore written by th
S	ignature(s) of und	lertaker(s).				
D	ate :					
Р	lace :					
W	Vitnesses					
(1	1) Name and Addi	ress			Occupat	iion
(2	2) Name and Addi	ress			Occupat	tion
D	eate :					
	lace :					
	ccepted by me th		-	•	onth)	(year)
	or and on behalf o		, ,	,		



Form GST ASMT - 01 [See rule 98(1)]

Application for Provisional Assessment under section 60

		· · ·						
1.GSTIN								
2. Name								
3. Addres	ss							
4. Details	of Commodity	/ Service for which	tax rate / valuati	on is to be o	determined			
		Name of		Tax	rate			Average monthly
SI. No.	HSN	commodity / service	Central tax	State/ UT tax	Integrated tax	Cess	Valuation	turnover of the commodity /
1	2	3	4	5	6	7	8	service 9
5. Reason	for seeking p	rovisional assessme	ent					
6. Docume	nts filed							
7. Verifica	ation-							
Ito the bes		olemnly affirm an			_			and correct
					Signatur	e of Autl	horised Sigr	natory
					Name Designa	tion / Sta	atus	
					Date			
			Form GS	T ASMT - ule 98(2)]	02			
Referenc	e No.:		10001	uio 00(2)]			Date:	
То		CTINI						
	N	SSTIN ame						
	,	Address)						
		e No. (ARN)						
Notice fo	or Seeking <i>i</i>	Additional Inforr	nation / Clari	fication /	Documents	for pro	visional as	sessment
		ur application re been found that the << text >>						
the date case no i	You are, therefore, requested to provide the information /documents within a period of << 15 days>> from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.							
	/ou are requ Venue>>	uested to appear	before the un	dersigned	for personal	hearing	on << Date	Time
								Signature



Form GST ASMT – 03 [See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN		
2. Name		
Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		
6. Verification-		
I here	by solemnly affirm and de	eclare that the
information given hereinabove is true and correct to the b	pest of my knowledge and	belief and nothing has
been concealed therefrom.		
	Signature	of Authorised Signatory
		Name
		Designation / Status
		Date
Form GST ASI	MT 04	
[See rule 98	•••	
Reference No.:	[Date
То		
GSTIN - Name -		
Address -		
Application Reference No. (ARN)	[Dated
Order of Provisional	Assessment	
		datad furnishing
This has reference to your application mention information/documents in support of your request for proposition and the reply, the provisional assessment is a	ovisional assessment. Up	
<< text >>		
The provisional assessment is allowed subject to f (in words) in the form of (mode) and bond in the Please note that if the bond and security are not fur assessment order will be treated as null and void as if no	e prescribed format by rnished within the stipula	(date). ted date, the provisional



Form GST ASMT - 05 [See rule 98(4)]

Furnishing of Security

1. GSTIN	J					
2. Name						
3. Order vide which security is prescribed			Order No	Order No. Order date		
4. Details	of the security	furnished				
SI. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount		Name of Bank
1	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 -

guarantee as aforementioned;

- (j) The above-mentioned bank guarantee is 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

Bond for provisional assessment [Rule 98(3) & 98(4)]

I/Weof,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of(State) (hereinafter called the "Governor") in the sum ofrupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated thisday of;
WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory tax on
and whereas the obligor desires that the provisional assessment in accordance with the provisions of Section 60 be made;
AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of rupees endorsed in favour of the President/ Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank

The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;



And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s). Date:						
Place :						
Witnesses						
(1) Name and Address	Occupation					
(2) Name and Address	Occupation					
Date						
Place						
Witnesses						
(1) Name and Address	Occupation					
(2) Name and Address	Occupation					
Accepted by me thisday ofmof	, ,					
Form GST ASMT - 06 [See rule 98(5)]						
Reference No.:	Date:					
To GSTIN - Name - Address -						
Application Reference No. (ARN)	Date					
Provisional Assessment order no	Date					
Notice for seeking additional information / clarification / documents	for final assessment					
Please refer to your application and provisional assessment order reinformation / documents are required for finalization of provisional assess						
<< text >>						
the date of receipt of this notice to enable this office to take a decision case no information is received by the stipulated date your application making any further reference to you.	You are, therefore, requested to provide the information /documents within a period of << 15 days>> from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.					
You are requested to appear before the undersigned for personal -Venue>>.	al hearing on << Date Time					



Form GST ASMT – 07

[See rule 98(5)]

		•	(/3		
Reference	e No.:			Date .	
Го	CTINI				
	STIN ame				
	ddress				
Provisiona	al Assessment o	rder No		Dated	
		Final Asse	ssment Or	der	
Pre	amble - << Star	ndard >>			
informatio		uation of the provisional as cuments furnished, the fina			above and on the basis of d as under:
	ef facts –				
Sub	omissions by the	applicant –			
Dis	cussion and find	ling –			
Cor	nclusion and ord	er –			
The application		ned for the purpose can be	e withdrawr	n after compliance	e with the order by filing an
					Signature
					Name
					Designation
			T ASMT - (rule 98(6)]	08	
		Application for W	ithdrawal o	of Security	
1. GSTI	 N				
2. Name					
3. Details	s vide which sec	curity furnished	ARN		Date
4. D. 6. 11		6. b			
4. Details	s of the security	to be withdrawn			
SI. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6
5. Verifica	ation-				
			b t -	a a la marada a ser	a and deles 0.4 0
nformatio	n given hereinal	bove is true and correct to		-	n and declare that the and belief and nothing has
	cealed therefrom			, momoago	and nothing fluo

Signature of Authorised Signatory

Name

Designation / Status -

Date -



Form GST ASMT – 09

[See rule 98(7)]

Reference No.:	Date
То	
GSTIN	
Name	
Address	
Application Reference No	Dated
Order for release of security	or rejecting the application
Rs [Rupees (in words)]. Your a	ned above regarding release of security amounting to oplication has been examined and the same is found
to be in order. The aforesaid security is hereby release	sed. Or
Your application referred to above regarding release found to be in order for the following reasons:	se of security was examined but the same was not
<< text >>	
Therefore, the application for release of secu	rity is rejected.
	Cinn Atom
	Signature
	Name
	Designation
	Date
	ASMT - 10 le 99(1)]
Reference No.:	Date:
То	
GSTIN:	
Name :	
Address:	
Tax period -	F.Y
Notice for intimating discrepancie	s in the return after scrutiny
This is to inform that during scrutiny of the return discrepancies have been noticed:	for the tax period referred to above, the following
<< te	xt >>
no explanation is received by the aforesaid date, it	the aforesaid discrepancies by (date). If will be presumed that you have nothing to say in the be initiated against you without making any further



Form GST ASMT - 11

[See rule 99(2)]

Reply to the notice issued under section 61 intimating discrepancies in the return

1. GSTIN	I						
2. Name							
3. Details	of the noti	ce	Reference	e No.		Date	
4. Tax Pe	eriod						
5. Reply	to the discr	epancies					
SI. No.	No. Discrepancy					Reply	
6. Amount	admitted a	and paid, if any -		I			
Ac	ct	Tax	Inter	est	Othe	rs	Total
Iinformation been conce Signature o Name Designation Date –	aled theref	rom. d Signatory	I correct to the				n and declare that the belief and nothing has
			Form GST [See rule				
Reference I	No.:					D	ate:
To GS Nar Add							
		Tax period -			F.Y		
		ARN -			Date -		
	Ord	ler of acceptance	of reply aga	ninst the n	otice issue	ed unde	r section 61

This has reference to your reply dated ----- in response to the notice issued vide reference no. ------ dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.



Form GST ASMT - 13

[See rule 100(1)]

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

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



Form GST ASMT - 14 [See rule 100(2)]

Reference No:			Date:	
То				
Name Address				
Т	ax Period		F.Y	
	Show Cause	Notice for assessment (under section 63	
section		to obtain registration and	gh liable to be registered und d failed to discharge the tax a	
Brief Facts Grounds –				
Conclusion	-	OR		
	e to my notice that your regis n and that you are liable		d under sub-section (2) of sect mentioned period.	ion
be created again	st you for conducting busine	ess without registration de	tax liability along with interest respite being liable for registratens of the Act or the rules ma	ion
In this con (time)	nection, you are directed to	appear before the under	rsigned on (date) at	
			Signature Name Designation	
	Form	n GST ASMT - 15		
Deference No.	[S	ee rule 100(2)]	Data	
Reference No.:			Date:	
To Tempora Name Address	ry ID			
Т	ax Period -	F.Y. –		
S	CN reference no	ssment order under sec	Date -	
	ASSE	Preamble - << standard		
	referred to above was issue n-registered person, despite b	ed to you to explain the r	easons for continuing to cond	uct
		OR		
	eriod as your regist		easons as to why you should dunder sub-section (2) of sect	
Whereas, on		your reply was duly cor	nsidered during proceedings h	eld
On the bas	sis of information available w	rith the department / reco	ord produced during proceeding	gs,

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.)

SI. 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

Form GST ASMT - 16 [See rule 100(3)]

Reference No.:	Date:
Reference inc	Date.

То

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 not 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.)

SI. No.	Tax Period	Act	Tax	Interest, if any	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



Form GST ASMT - 17

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

1. GSTIN /ID						
2. Name						
3. Details of the order	Reference No.	Date of issue of order				
4. Tax Period, if any						
5. Grounds for withdrawal						
6. Verification-						
1	hereby solemnly a	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 therefrom.						
	Sign	ature of Authorised Signatory				
	Nam					
	Desi	gnation / Status				
Date -						
	Form GST ASMT - 18 [See rule 100(5)]					
	[000 1410 100(0)]					
Reference No.:		Date:				
GSTIN/ID						
Name Address						
ARN -	Date –					
Acceptance or	Rejection of application filed und	er section 64 (2)				
	application referred to above has b	een considered and found to be in thdrawn.				
OR						
The reply furnished by you vide a following reasons:	application referred above has not	been found to be in order for the				
	< <text box="">></text>					

Therefore, the application filed by you for withdrawal of the order is hereby rejected.



Form GST ADT - 01 [See rule 101(2)]

Ref	ference No.:			Date:		
To,	•					
	Name					
	Period - F.Y.(s	3)				
			ce for conducting a	nudit		
yea	ar(s) to	n decided to undertake in accordance v your place of business	with the provisions of			
And	d whereas you are	e required to:-				
(i)		rsigned the necessary nay be required in this		e books of account a	ind records or other	
(ii)	furnish such info	rmation as may be rec	uired and render as	sistance for timely con	npletion of the audit.	
(da	ite) at	cted to attend in perso (place) boolingside to coresaid financial year	efore the undersign	ed and to produce yo		
boo	oks of account an	comply with this notice d proceedings as deer er against you without	ned fit may be initiat	ed as per the provision	ns of the Act and the	
	Signature Name Designation					
D -4	fanan an Na	F	Form GST ADT – 02 [See rule 101(5)]			
	ference No.:			Date:		
To,						
	Name					
Aud	dit Report No		dated			
		Audit R	eport under sectio	n 65(6)		
pre		unt and records for the sis of information ava	e F.Y ha	s been examined and		
	ort payment of	Integrated tax	Central tax	State /UT tax	Cess	
Tax Inte	x erest					
Any	y other amount					
[Up	oload pdf file conta	aining audit observatio	n]			
the		discharge your statuto eunder, failing which p Act.	-			
				Name		



Form GST ADT - 03

[See rule 102(1)]

Reference No.:			Date:		
To,					
GSTIN Name					
Tax period - F.	Y.(s)				
Communicati	on to the registered	person for conduct	of special audit und	er section 66	
Whereas the proceed	dings of scrutiny of ret	urn /enquiry/investiga	ition/ are going o	on;	
	elt necessary to get y (name), charte				
You are hereby dire accountant / cost acc	ected to get your bo countant.	ooks of account and	l records audited by	the said chartered	
			Signature Name		
			Designation .		
	I	Form GST ADT – 04 [See rule 102(2)]			
Reference No.:			Dat	e:	
То,					
Name					
	Information	of Findings upon S _l	pecial Audit		
accountant/cost acco	nt and records for the ountant) and this Aud by you and the finding	dit Report is prepare	d on the basis of inf		
Short payment of	Integrated tax	Central tax	State /UT tax	Cess	
Tax					
Interest					
Any other amount					
[Upload pdf file conta	aining audit observatio	n]			
	discharge your statuto eunder, failing which p Act.				
			Signature		
			Name		
			Designation		



Form GST ARA -01

[See Rule 104(1)]

Application Form for Advance Ruling

1.	GSTIN Number, if any/ User-id			
2.	Legal Name of Applicant			
3.	Trade Name of Applicant (Optional)			
4.	Status of the Applicant [registered / un-registered]			
5.	Registered Address / Address provided while obtaining user id			
6.	Correspondence address, if different from above			
7.	Mobile No. [with STD/ISD code]			
8.	Telephone No. [with STD/ISD code]			
9.	Email address			
10.	Jurisdictional Authority	< <name< td=""><td>e, designation, addres</td><td>s>></td></name<>	e, designation, addres	s>>
11.	i. Name of Authorized representative	Optiona	I	
	ii. Mobile No.		iii. Email Address	
12.	Nature of activity(s) (proposed /	present)	in respect of which ad	vance ruling sought
	A. Category			_
	Factory / Manufacturing	Whole	esale Business	Retail Business
	Warehouse/Deport	Bonde	ed Warehouse	Service Provision
	Office/Sale Office	Leasi	ng Business	Service Recipient
	EOU/ STP/ EHTP	SEZ		Input Service Distributor (ISD)
	Works Contract			
	B. Description (in brief)	(Prov	ision for file attachme	nt also)
13.	Issue/s on which advance ruling	required	(Tick whichever is ap	plicable) :-
	(i) classification of good and/or services or both	S		
	(ii) applicability of a notification issued under the provision of the Act			
	(iii) determination of time and value of supply of goods of services or both			
	(iv) admissibility of input ta credit of tax paid or deemento have been paid			
	(v) determination of the liabilit to pay tax on any goods of services or both			
	(vi) whether applicant is require to be registered under th Act			



	(vii) whether any particular thing done 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 that term	
14.	Question(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 submissions on issues on which the advance ruling is sought).	
17.	I hereby declare that the question	raised in the application is not (tick) -
	the Act	edings in the applicant's case under any of the provisions of edings in the applicant's case under any of the provisions of
18.	Payment details	Challan Identification Number (CIN) – Date -
		VERIFICATION
	above and in the annexure(s), inclination above and in the annexure(s) above as(o	in full and in block letters), son/daughter/wife of ally declare that to the best of my knowledge and belief what is adding the documents is correct. I am making this application in designation) and that I am competent to make this application
		Signature
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

SI. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
	Prayer	
	In view of the foregoing, it is respectfully prayed that the Lobe pleased to:	d. Appellate Authority, <place> may</place>
	 set aside/modify the impugned advance ruling passed Ruling as prayed above; 	by the Authority for Advance
	b. grant a personal hearing; and	
	c. pass any such further or other order (s) as may be decircumstances of the case.	emed fit and proper in facts and
	And for this act of kindness, the appellant, as is duty boun	d, shall ever pray.

VERIFICATION

Ι,	(name	in ful	l and	in	block	letters),	son/daughter/	wife o
	_ do hereby soler	nnly dec	are that	to th	e best o	f my know	ledge and belie	f what is
stated above and in the	ne annexure(s), in	cluding th	ne docui	ments	s is corre	ect. I am n	naking this appli	ication ir
my capacity as		(designa	ition) an	id tha	t I am c	ompetent	to make this ap	plication
and verify it.								
						Sig	ınature	
Place :					Name o	of Appellan	t/Authorised Sig	natory
Date ·						Designat	tion/ Status	



Form GST ARA -03

[See Rule 106(2)]

Appeal to the Appellate Authority for Advance Ruling

SI. No.	Particulars	Remarks			
1	Advance Ruling No.				
2	Date of communication of the advance ruling	DD/MM/YYYY			
3	GSTIN, if any / User id of the person who had sought advance ruling				
4	Legal Name of the person referred to in serial number 3.				
5	Name and designation of jurisdictional officer / concerned officer				
6	Email Address of jurisdictional officer / concerned officer				
7	Mobile number of jurisdictional officer / concerned officer				
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No			
9.	Facts of the case (in brief)				
10.	Grounds of Appeal				
	Prayer				
	In view of the foregoing, it is respectfully prayed that the Ld. App be pleased to:	pellate Authority, <place> may</place>			
	 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 deen circumstances of the case.	ned fit and proper in facts and			

VERIFICATION

I,	(name	in fu	ıll and	in	block	letters),	son/daughter/wife	e of
d	o hereby solem	nnly de	clare that	to the	e best o	f my know	ledge and belief w	hat is
stated above and in the a my capacity as and verify it.	٠,	•					naking this applicat to make this appli	
						Signa	tura	
						Ū		
Place:			N	ame a	nd desig	gnation of	the concerned offic	er /
						jurisdicti	onal officer	
Date :								



Form GST APL - 01 [See rule 108(1)]

Appeal to Appellate Authority

- 1. GSTIN/ Temporary ID/UIN -
- 2. Legal name of the appellant -
- 3. Trade name, if any -
- 4. Address -
- 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 authorised 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 tax	Cess
(a) Tax/ Cess				
(b) Interest				
(c) Penalty				
(d) Fees				
(e) Other charges				

- (v) Market 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

Particulars of demand/	F	Particulars	Central tax	State/ UT tax	Integrated tax	Cess	Total a	ımount
refund	refund Amount of	(a) Tax/ Cess					< total >	
		(b) Interest					< total >	
demand created (A)	(c) Penalty					< total >	< total >	
	(d) Fees					< total >		
		(e) Other charges					< total >	
		(a) Tax/ Cess					< total >	
	Amount of	(b) Interest					< total >	
	demand admitted	(c) Penalty					< total >	< total >
	(B)	(d) Fees					< total >	
		(e) Other charges					< total >	
		(a) Tax/ Cess					< total >	
	Amount of	(b) Interest					< total >	
	demand disputed (C)	(c) Penalty					< total >	< total >
		(d) Fees					< total >	
		(e) Other charges					< total >	



- 15. Details of payment of admitted amount and pre-deposit:-
 - (a) Details of payment required

Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
(a) Admitted amount	Tax/ Cess					< total >	
amount	Interest					< total >	
	Penalty					< total >	
	Fees					< total >	< total >
	Other charges					< total >	
(b) Pre-deposit (10% of disputed tax)	Tax/ Cess					< total >	

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

CI	SI. Description	Toy	Paid through	Dobit		Amount o	of tax paid		
No.	Description	Tax payable	Cash/ Credit Ledger	Lash/ Credit	Debit entry no.	Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9	
1.	Integrated tax		Cash Ledger						
1. Integrated tax		Credit Ledger							
2.	Central tax		Cash Ledger						
۷.	Central tax		Credit Ledger						
3.	State/LIT toy		Cash Ledger						
3.	3. State/UT tax		Credit Ledger						
1	4 0500		Cash Ledger						
4.	4. CESS		Credit Ledger						

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

SI.			Amount p	ayable		Debit entry no.	Amount paid			
No.	Description	Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/ UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

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

Ve	rifi	ca	ti	on

	Vernication
I, <	_ >, hereby solemnly affirm and declare that the information rrect to the best of my knowledge and belief and nothing has
Place:	<signature></signature>
Date:	Name of the Applicant:



Form GST APL - 02

[See rule 108(3)]

Acknowledgment for submission of appeal

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

- 1. Reference Number-
- 2. Date of filing-
- 3. Time of filing-
- 4. Place of filing-
- 5. Name of the person filing the appeal-
- 6. Amount of pre-deposit-
- 7. Date of acceptance/rejection of appeal-

8. Date of appearance-9. Court Number/ BenchCourt: Bench:

Place: Date:

Signature>

Name: Designation:

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 tax	Integrated tax	Cess
(a) Tax/ Cess				
(b) Interest				
(c) Penalty				
(d) Fees				
(e) Other charges				

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-



10. Amount of demand in dispute, if any -

of demand/ refund, if any Amount of demand created, if any	Р	articulars	Central tax	State/ UT tax	Integrated tax	Cess	Total an	nount
	A	(a) Tax/ Cess					< total >	
	(b) Interest					< total >		
	,	(c) Penalty					< total >	< total >
	(A)	(d) Fees					< total >	
		(e) Other charges					< total >	
		(a) Tax/ Cess					< total >	
	Amount	(b) Interest					< total >	
under dispute (B)		(c) Penalty					< total >	< total >
	(d) Fees					< total >		
		(e) Other charges					< total >	

Place: Date:	Signature>
	Name of the Applicant Officer:
	Designation:
	Jurisdiction:

Form GST APL - 04 [See rules 113(1) & 115]

Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court

Order No. - Date of order -

- 1. GSTIN/ Temporary ID/UIN -
- 2. Name of the appellant-
- 3. Address of the appellant-
- 4. Order 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:

	Central tax		State/UT tax		Integrated tax		Cess		Total	
Particulars	Disputed Amount	Deter- mined Amount								
1	2	3	4	5	6	7	8	9	10	11
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others										
(f) Refund										

Place:			
Date:			

Signature>

< Name of the Appellate Authority /Tribunal/ Jurisdictional Officer> Designation: Jurisdiction:



Form GST APL - 05

[See rule 110(1)]

Appeal to the Appellate Tribunal

- 1. GSTIN/ 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 tax	Integrated tax	Cess
(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 demand	F	Paticulars	Central tax	State/UT tax	Integrated tax	Cess	Total an	nount
		(a) Tax/ Cess					<total></total>	
	Amount	(b) Interest					< total >	
	demanded/ rejected >, if	(c) Penalty					< total >	< total >
	any (A)	(d) Fees					< total >	
		(e) Other charges					< total >	
		(a) Tax/ Cess					< total >	
	Amount under dispute	(b) Interest					< total >	
		(c) Penalty					< total >	< total >
	(B)	(d) Fees					< total >	
		(e) Other charges					< total >	
		(a) Tax/ Cess					< total >	
		(b) Interest					< total >	
Amount admitted	(c) Penalty					< total >	< total >	
	(C)	(d) Fees					< total >	
		(e) Other charges					<total></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 a	mount
(a) Admitted amount	Tax/ Cess					< total >	
	Interest					< total >	
	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)

SI.		Tax	Tax Paid through		Amount of tax paid					
No.	Description	payable	Ledger		Cash/ Credit Ledger	entry no.	Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9		
1.	Integrated toy		Cash Ledger							
1.	Integrated tax		Credit Ledger							
2.	Central tax		Cash Ledger							
2.	Central tax		Credit Ledger							
3.	State/UT tax		Cash Ledger							
3.	o. State/UT tax		Credit Ledger							
4.	CESS		Cash Ledger							
4.	CESS		Credit Ledger							

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

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

Verification

I, < >, given hereinabove is true and correct to	hereby solemnly affirm and dec	
concealed therefrom.		
Place: Date:		Signature>
		Name of the Aplicant :

Designation / Status :



Form GST APL - 06

[See rule 110(2)]

Cross-objections before the Appellate Tribunal

under sub-section (5) of section 112

SI. No.	Particulars							
1.	Appeal No		Date of	filing -				
2.	GSTIN/ Temporary IE	D/UIN-						
3.	Name of the appellant-							
4.	Permanent address of	of the appell	ant-					
5.	Address for communi	ication-						
6.	Order no.					Date-		
7.	Designation and Add	ress of the o	officer pass	ing the or	der app	ealed agair	nst-	
8.	Date of communication	on of the ord	ler appeale	d against	-			
9.	Name of the represer	ntative-						
10.	Details of the case ur	nder dispute	-					
(i)	Brief issue of the case	e under disp	oute-					
(ii)	Description and class	sification of o	goods/ serv	ices in dis	spute-			
(iii)	Period of dispute-							
	Amount under di	spute	Centra	al tax	State	e/UT tax	Integrated tax	Cess
	(a) Tax							
(iv)	(b) Interest							
(14)	(c) Penalty							
	(d) Fees							
	(e) Other charges (sp	ecify)						
(v)	Market value of seize	d goods-						
11.	State or Union Territo (Jurisdiction details)-	ory and the (Commission	nerate (Ce	entre) ir	which the	order or decision w	as passed
12.	Date of receipt of not the Commissioner of						Tribunal by the appo	ellant or
13.	Whether the decision Yes No	or order ap	pealed aga	inst invol	es any	question re	elating to place of su	ıpply -
14.	In case of cross-object	ctions filed b	y a person	other tha	n the C	ommission	er of State/UT tax/C	entral tax
	(i) Name of the Adjudicating Authority- (ii) Order Number and date of Order- (iii) GSTIN/UIN/Temporary ID- (iv) Amount involved: Head Tax Interest Penalty Refund Total							
	Integrated tax							
	Central tax							
	State/UT tax							
	Cess							



15.	Detai	ls of payment							
	Head		Tax	Interest	Penalty	Refu	ınd	Total	
	Centr	al tax							
	State	/UT tax							
	Integrated tax								
	Cess								
	Total								
16.	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:								
	(i)	Amount of tax	demand dropp	ed or reduced for	the period of disput	e			
	(ii)	Amount of inte	erest demand d	ropped or reduce	d for the period of di	ispute			
	(iii) Amount of refund sanctioned or allowed for the period of dispute								
	(iv) Whether no or lesser amount imposed as penalty								
	TOTAL								
17.	Reliefs claimed in memorandum of cross -objections.								
18.	Grour	nds of Cross ob	ection						
	that	Verifica I, what is stated a		the best of my inf	the resormation and belief.		do here	eby declare	
		Verified today	, the		day of	,	20		
		•	-		,				
	Place: Date: <signature></signature>								
					Signature of			oresentative/ int Taxpayer	
								cant/ Officer: cant/ officer:	

Form GST APL – 07 [See rule 111(1)]

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

1. Name and Designation of the appellant Name:

Designation

Jurisdiction

State / Center -

Name of the State:

- 2. GSTIN/ 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:
 - (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 tax	Cess
(a) Tax/ Cess				
(b) Interest				
(c) Penalty				
(d) Fees				
(e) Other charges				

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

Particulars of demand,	i	Particulars	Central tax	State/ UT tax	Integrated tax	Cess	Total a	mount
if any	Amount of	(a) Tax/ Cess					< total >	
	demand created, if	(b) Interest					< total >	
	any (A)	(c) Penalty					< total >	< total >
		(d) Fees					< total >	
		(e) Other charges					< total >	
	Amount	(a) Tax/ Cess					< total >	
	under dispute (B)	(b) Interest					< total >	
		(c) Penalty					< total >	< total >
		(d) Fees					< total >	
		(e) Other charges					< total >	

Place: Date:	< Signature
	Name of the Officer:
	Designation:
	Jurisdiction:-

Form GST APL – 08 [See rule 114(1)]

Appeal to the High Court under section 117

Date-

- 1. Appeal filed by -----Taxable person / Government of <-->
- 2. GSTIN/ Temporary ID/UIN-

Name of the appellant/ officer-

- 3. Permanent address of the appellant, if applicable-
- 4. Address for communication-
- 5. Order appealed against Number
- 6. Name and Address of the Appellate Tribunal passing the order appealed against-
- 7. Date of communication of the order appealed against-



- 8. Name of the representative
- 9. Details of the case under dispute:
 - (i) Brief issue of the case under dispute with synopsis
 - (ii) Description and classification of goods/ services in dispute
 - (iii) Period of dispute
 - (iv) Amount under dispute

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

- (v) Market value of seized goods
- 10. Statement of facts
- 11. Grounds of appeal
- 12. Prayer
- 13. Annexure(s) related to grounds of appeal

Verification								
I, <hereinabove and="" correct="" is="" th="" therefrom.<="" to="" true=""><th> >, hereby solemnly affirm and declare that the information given o the best of my knowledge and belief and nothing has been concealed</th></hereinabove>	>, hereby solemnly affirm and declare that the information given o the best of my knowledge and belief and nothing has been concealed							
Place:	Signature							
Date:	Name:							
	Designation/Status:							

Form GST TRAN - 1 [See rule 117(1), 118, 119 & 120]

Transitional ITC / Stock Statement

- 1. GSTIN -
- 2. Legal name of the registered person -
- 3. Trade Name, if any -
- 4. 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:
 - (a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1) and Section 140(4)(a))

ļ	1	2	3	4	5	6
	SI. No.	Registration No. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions



(b) 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	Sl. No. of Form	Amount	Applicable VAT Rate							
C-Form											
Total											
F-Form											
Total											
H/I-Form											
	_										
Total											

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)

Registration No in existing law	Balance of ITC of VAT and [Entry Tax] in last return	CForms		F Forms		ITC	H/I Forms		Transition
		Turnover for which forms Pending	Diference tax payable on (3)	Turnover for which forms Pending	Tax payable on (5)	reversal relatable to [(3) and] (5)	Turnover for which forms Pending	Tax payable on (7)	ITC 2- (4+67+9)
1	2	3	4	5	6	7	8	9	10

- 6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section140 (2)).
 - (a) Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax

SI. No	Invoice/ Document No.	Invoice / document Date	Supplier's registration no.	Recipients' registration no.	. 3/311			Total eligible cenvat credit	Total cenvat	Total cenvat credit unavailed under existing law
			under existing law	under existing law	Value _	Duties and taxes paid		under existing law	under existing law	3
						ED/ CVD	SAD			(5 15)
1	2	3	4	5	6	7	8	9	10	11
		Total								

(b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax (For all registrations on the same PAN and in the same State)

SI. No	Invoice / Document No.	Invoice / document Date	Supplier's Registration No. under existing law	Recipients' Registration No. under existing law	Details regarding capital goods on which credit is not availed Taxes paid Value Value Taxes paid VAT [and ET]		capital goods on which credit is not availed Taxes paid Value Value		Total eligible VAT [and ET] credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT [and ET] credit unavailed under existing law (admissible as ITC of State / UT tax) (8-9)
1	2	3	4	5	6	7	8	9	10		
		Total									



- 7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).
 - (a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) and 140(6))

01.11	Details of inputs he	eld in stock o	or inputs con	tained in semi-finished	or finished goods held in stock						
SI. No.	HSN (at 6 digit level)	Unit	Qty.	Value	Eligible Duties paid on such inputs						
1	2	3	4	5	6						
7A. Wh	7A. Where duty paid invoices are available										
Inputs											
Inputs co	ontained in semi-finished a	nd finished (goods								
	7B. Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4)										
Inputs											

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

Name of the supplier	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes	VA7[ET]	Date on which entered in recipients books of account	
1	2	3	4	5	6	7	8	9	10	

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

	De	etails of inp	uts in stock		Total input tax	Total input tax credit related to	Total Input tax credit	
Description	Unit	Qty	Value	VAT [and Entry Tax] paid	credit claimed under earlier law	exempt sales not claimed under earlier law		
1	2	3	4	5	6	7	8	
Inputs								
Inputs containe	d in semi-	finished an	d finished god	ods				

(d) 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 having VAT at single point)

Details of inputs in stock									
Description	Unit	Qty	Value	Tax paid					
1	2	3	4	5					



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) is also required.

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

	Registration No. under existing law (Centralized)	Tax period to which the last	Date of filing of the	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers	Distribution document / invoice		ITC of
SI. No.		return filed under the existing law pertains	rn filed return der the specified in column law no. 3		(same PAN) of ITC of CENTRAL TAX	No.	Date	CENTRAL TAX transferred
1	2	3	4	5	6	7	8	9
	Total							

- 9. Details of goods sent to job-worker and held in his stock on behalf of principal under section 141
 - a. Details of goods sent as principal to the job worker under section 141

SI. No.	Challan	Challan	Type of goods (inputs/ semi-finished/	Details of goods with job- worker									
	No.	date	finished)	HSN	Description	Unit	Quantity	Value					
1	2	3	4	5	6	7	8	9					
GSTIN availab	of Job Worke ble	r, if											
	Total												

b. Details of goods held in stock as job worker on behalf of the principal under section 141

SI. No.	Challan	Challan	Type of goods (inputs/ semi-finished/	Details of goods with job- worker									
	No.	date	finished)	HSN	Description	Unit	Quantity	Value					
1	2	3	4	5	6	7	8	9					
GSTIN	of Manufactur	rer											
Total													

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

SI.	GSTIN of	Details of goods with Agent									
No.	Principal	Description	Unit	Quantity	Value	Input Tax to be taken					
1	2	3	4	5	6	7					

b. Details of goods held by the agent

SI.	GSTIN of	Details of goods with Agent									
No.	Principal	Description	Unit	Quantity	Value	Input Tax to be taken					
1	2	3	4	5	6	7					



11. Details of credit availed in terms of Section 142 (11 (c))

SI. No.	Registration No of VAT	Registration Service Lax Document docume		Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service Tax paid as Central Tax Credit		
1	2	3	4	5	6	7		
			Total					

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

SI.	Document No.	Document	GSTIN No. of recipient,	Name & address of	Details of goods sent on approval basis							
No.		date	(if applicable)	recipient	HSN	Description	Unit	Quantity	Value			
1	2	3	4	5	6	7	8	9	10			
	Total											

Verification (by authorised 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

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

Form GST TRAN - 2 [See Rule 117(4)]

- 1. GSTIN -
- 2. Name of Taxable person -
- 3. Tax Period: month...... year......
- 4. 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.

Opening stock	for the tax	period		Outward supply made						
HSN (at 6 digit level)	Unit Qty. Qty			Value	Central Integrate ITC Tax d Tax allowed			Qty		
1	2	3	4	5	6	7	8	9		

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

Opening stock	for the tax	period		Outward supply made						
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	Central Tax	Integrate d Tax	ITC allowed	Qty		
1	2	3	4	5	6	7	8	9		



Verification (by authorised 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

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

EODM GST ING-1

	FORM GST INS-T
	AUTHORISATION FOR INSPECTION OR SEARCH
	[See rule 139 (1)]
То	
	(Name and Designation of officer)
	Whereas information has been presented before me and I have reasons to believe that—
A .	M/s
	has suppressed transactions relating to supply of goods and/or services
	has suppressed transactions relating to the stock of goods in hand,
	has claimed input tax credit in excess of his entitlement under the Act
	has claimed refund in excess of his entitlement under the Act
	has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax
	under this Act;
_	OR
	M/s
	is engaged in the business of transporting goods that have escaped payment of tax
	is an owner or operator of a warehouse or a godown or a place where goods that have escaped
	payment of tax have been stored
	has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this
	Act.
	OR
C.	goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below
	< <details of="" premises="" the=""></details>
The	erefore,—
	in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder. OR
	in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

day(s).

the



(month) 20 (year). Valid for
Signature, Name and designation of issuing authority
er/s

FORM GST INS-02 ORDER OF SEIZURE

[See rule 139 (2)]

	Whereas	an	insp	ection	unde	er s	sub-section	(1)/search	under	sub-section	(2)	of	Section	67	was
conduct	ed by me	on _	/_	_/	at _	:_	_ AM/PM in	the followin	g prem	nise(s):					
< <details of="" premises="">></details>															

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

- 1. <<Name and address>>
- 2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

A) Details of Goods seized:

SI. No	Description of goods	Quantity or units	Make/mark or model	Remarks	
1	2	3	4	5	

B) Details of books / documents / things seized:

SI. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks	
1	2	3	4	

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

Signature of the Witnesses

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place:	Name and Designation of the Officer
Date:	



SI. No.	Name and address	Signature
1.		
2.		

_	۰

<<Name and address>>

FORM GST INS-03 ORDER OF PROHIBITION

[See rule 139(4)]

Whereas	an inspection	under	sub-section	(1)/search	under	sub-section	(2) of	Section	67	was
conducted on/_	_/ at:	AM/	PM in the foll	lowing prem	nise(s):					

<< Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

- 1. <<Name and address>>
- 2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

SI. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Name and Designation of the Officer

Place: Date:

Signature of the Witnesses

	Name and address	Signature
1.		
2.		

To:

<<Name and address>>



FORM GST INS-04 BOND FOR RELEASE OF GOODS SEIZED

[See rule 140(1)]

Iof
WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number
WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act. And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within ten days of the date of demand thereof being made in writing by the said proper officer, this obligation shall be void.
OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:
AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;
IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).
Signature(s) of obligor(s). Date :
Place :
Witnesses
(1) Name and Address
(2) Name and Address
Date
Place
Accepted by me thisday of(month)(year) (designation of officer) for and on behalf of the President /Governor.
(Signature of the Officer)



FORM GST INS-05

ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE

[See rule 141(1)]

Wh premise(s):		ving god	ods a	ınd/or things wei	e se	ized on//	from	the following
< <details< th=""><th>of premises>></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></details<>	of premises>>							
	-	of busine	ess/pr	emises belonging	to:			
	f Person>>			5 5				
< <gstin, i<="" th=""><th>if registered>></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></gstin,>	if registered>>							
Details of	goods seized:							
SI. No	Description of goods	า	Q	uantity or units	М	ake/mark or mo	del R	emarks
1	2			3		4		5
and since Rs.	these goods	are of	per	ishable or haza		s nature and n words and o		
equivalent	to the:			(amo	aric ii	words and c	aigito), boing	, an amount
□ market	t price of such go	ods or th	nings					
	nount of tax, interest ove mentioned go			ty that is or may beed forthwith.	econ	ne payable has	been paid, I	hereby order
Place:								- 44
Date:					Na	me and Design	ation of the (Officer
To:								
< <name ar<="" th=""><th>nd Designation>></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></name>	nd Designation>>							
				FORM GST DRC [See rule 142(
Reference	No:			[566 416 142((/)		Date:	
То								
	GSTIN/II	D						
	Name							
	Address							
Tax Period				F.Y			Ac	
Section / su	ub-section under	which So	CN is	being issued -				
SCN Refer	ence No			Date				
		5	Sumn	nary of Show Ca	ıse N	lotice		
(a) B	rief facts of the ca	ase						
(b) G	Grounds							
(c) T	ax and other due	s					(Amount	in Rs \
SI. No.	Tax Period	Ac	t	Place of supp (name of State		Tax / Cess	Others	Total
1	2	3		4		5	6	7
Total								



FORM GST DRC -02

[See rule 142(1)(b)]

Reference No:	eference No: Date:								
То									
	GSTIN/ID								
	Name								
	Address								
SCN Ref	. No		Date						
Stateme	nt Ref. No		Date						
Section /	sub-section unde	er which s	tatement is being issued	d -					
		Sı	ummary of Statement						
(a) Brief fa	cts of the case								
(b) Ground	ls								
(c) Tax and	d other dues				(Ar	mount in Rs.)			
SI. No.	Tax Period	Act	Place of supply (name of State)	Tax/ Cess	Others	Total			
1	2	3	4	5	6	7			
Total									

FORM GST DRC-03

[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN										
2.	Name										
3.	Cause of payment					<< drop down>> Audit, investigation, voluntary, SCN, others (specify)					
4.	Section under which voluntary payment is made					<< drop down>>					
5.	Details of show cause notice, if payment is made within 30 days of its issue					Reference No.			Date of	Date of issue	
6.	Financia	ıl Year									
7.	Details o	of payr	nent made	includin	g intere	est	and penalty,	if applica	able	(Am	ount in Rs.)
SI. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Intere	est	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry No.	Date of debit entry
1	2	3	4	5	6		7	8	9	10	11

- 8. Reasons, if any << Text box>>
- 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 therefrom.

Signature of Authorized Signatory
Name
Designation / Status
Date –



	FORM GST DRC – 04 [See rule 142(2)]	
Reference No:	. (/3	Date:
To GSTIN/ID		
Name		
Address		
Tax Period	F.Y	
ARN		
Acknowled	Igement of acceptance of payme	ent made voluntarily
	u vide application referred to abo	ve is hereby acknowledged to the
		Signature
		Name
		Designation
Copy to –		
	FORM GST DRC- 05	
Reference No:	[See rule 142(3)]	Date:
То		
GSTIN/ID		
Name Address		
Tax Period	F.Y	
SCN	Date	
ARN	Date	
Intimation o	of conclusion of proceedings	
This has reference to the show and other dues mentioned in the not provisions of section , the procee	tice along with applicable interest	

Signature Name Designation

Copy to - -



FORM GST DRC - 06 [See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN			
2. Name			
3. Details of Show Cause Notice	Reference No.	I	Date of issue
4. Financial Year		I.	
5. Reply	1		
	<< Text box	x >>	
6. Documents uploaded			
	<< List of docum	ments >>	
7. Option for personal hearing	Yes	No	
8. Verification-			
I hereby solemnly affirm and decl best of my knowledge and belief a			erein above is true and correct to th nerefrom.
			gnature of Authorized Signatory
			ame
			esignation / Status ate
		D.	
	FORM GST I [See rule 1		
	Summary of	the order	
1. Details of order -			
(a) Order no. (b) Order date	(c) Tax pe	riod -
2. Issues involved - << drop dow	/n>>		
classification, valuation, rate c released, place of supply, other		f turnover, ex	ccess ITC claimed, excess refund
3. Description of goods / services	3 -		
SI. No. HS	 3N		Description
			•
1			

4. Details of demand

(Amount in Rs.)

SI. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8



5. Amount deposited

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

Signature
Name
Designation

Copy to - -

FORM GST DRC - 08

[See rule 142(7)]

Reference No	Date:	
	Rectification of Order	

Preamble - << Standard >> (Applicable for orders only)

Particulars of original order		
Tax period, if any		
Section under which order is passed		
Order no.	Date of issue	
Provision assessment order no., if any	Order date	
ARN, if applied for rectification	Date of ARN	
Your application for rectification of the orde	r referred to above has been f	ound to be satisfactory;
It has come to my notice that the above sa Reason for rectification -	id order requires rectification;	

<< text box >>

Details of demand, if any, after rectification

(Amount in Rs.)

SI. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

The aforesaid order is rectified in exercise of the powers conferred under section 161 as under:

<< text>>

То	
	(GSTIN/ID)
	Name
	(Address)

Copy to -



FORM GST DRC - 09

[See rule 143]

То					
Particulars	of defaulter	:			
GSTIN:					
Name :					
Demand C	Order No. :			Date:	
Reference	No. of recove	ery:		Date:	
Period:					
	Order for	recovery t	hrough speci	fied officer under	section 79
the provisions of	the < <sgst< td=""><td>/UTGST/ CO</td><td>SST/ IGST/ CE</td><td></td><td>t and penalty is payable under foresaid person who has failed ble below:</td></sgst<>	/UTGST/ CO	SST/ IGST/ CE		t and penalty is payable under foresaid person who has failed ble below:
					(Amount in Rs.)
Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6
Integrated tax					
Central tax					
State/ UT tax					
Cess					
Total					
			<< Remark	s>>	
				n 79 of the < <sgs< td=""><td>Γ >> Act to recover the amount</td></sgs<>	Γ >> Act to recover the amount
due from the <<	person >> as	mentioned a	above.		
					Signature Name
Place:					Designation
Date:					
		I	FORM GST D [See rule 1:		
	Notice for	Auction of	Goods unde	r section 79 (1) (b)	of the Act
Demand order no	o.:			Date:	
Period:					

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs........... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.



The auction will be held on \dots at... AM/PM. In the event the entire amount due is paid before the date of auction, the sale will be stopped.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods	Quantity
1	2	3

Place: Date:	Signature Name Designation
FORM GST DRC - 11 [See rule 144(5) & 147(12)]	
Notice to successful bidder To,	
Please refer to Public Auction Reference no dated auction conducted on, you have been found to be a successful You are hereby, required to make payment of Rs the date of auction.	l bidder in the instant case.
The possession of the goods shall be transferred to you after you I the bid amount.	nave made the full payment of
	Signature Name Designation
Place: Date:	
FORM GST DRC – 12 [See rule 144(5) & 147(12]	
Sale Certificate	
Demand order no.: Reference no. of recovery: Period: This is to certify that the following goods:	Date:

Schedule (Movable Goods)

SI. No.	Description of goods	Quantity
1	2	3



Schedule (Immovable Goods)

Building No./ Flat No.	Floor No.	Name of the Premises/ Building	Road/ Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

					Sche	dule (Sh	ares)			
SI. No.	No. Name of the Company				Quantity			Value		
1			2				3			4
goods h < <sgst said</sgst 	eld for re /UTGST sale. Th	ecove T/ C le sa	ery of rupees GST/ IGST/ (Purch le price of the	CESS: aser) ha	in accord >> Act a as been d	ance with and rules eclared to	the provements the made to be the	visions of thereun purchase	section 79(der on er of the said	auction of the 1)(b)/(d) of the and the d goods at the was confirmed
Place: Date:									N	gnature ame esignation
				F	ORM GS [See rui	T DRC – le 145(1)]	_			
_			Notice	to a thi	rd perso	n under s	ection 7	9(1) (c)		
To Ti	ne									
			lefaulter -							
G	STIN -									
N	ame -									
D	emand o	order	no.:				Date:			
R	eference	e no.	of recovery:				Date:			
Pe	eriod:									
provision	ns of th	ie <<		GST/CG	ST/ IGS1	Γ>> Act	by < <na< td=""><td></td><td></td><td>able under the son>> holding</td></na<>			able under the son>> holding
It from you		rved	that a sum of	rupees	is	due or n	nay beco	me due t	to the said t	axable person
	is obser	ved t	hat you hold	or are lil	cely to hol	d a sum (of rupees	s fo	r or on acco	unt of the said
money l	pecomin	g du		eld in co						th or upon the e (c)(i) of sub-
section 7	79 of the govern	Act men	to have been	made u ST DR	nder the a	authority of the constitution	of the sai te a god	d taxable od and s	person and	deemed under the certificate charge of your
notice, y extent of	ou will l f the liab	be pe	ersonally liable	e to the	State /Ce	entral Gov	ernment/	under s	ection 79 of	receipt of this the Act to the , cess, interest
										you shall be s of the Act or

Place:
Date:
Signature
Name
Designation

the rules made thereunder shall follow.



FORM GST DRC - 14

[See rule 145(2)]

Certificate of Payment to a Third Person

			3 bearing reference no	_
	l, you have disch efaulter named below:	arged your liability by making	a payment of Rs fo	r
GSTI				
Name		Data		
	and order no.:	Date:		
Perio	rence no. of recovery:	Date:		
This			your liability to above mentioned defaulte	۶r
			Signature Name Designation	
Place Date:				
		FORM GST DRC-15 [See rule 146]		
	APPLICATION BEFORE T	HE CIVIL COURT REQUEST	ING EXECUTION FOR A DECREE	
То	The Magistrate /Judge of the	e Court of		
Dema	and order no	 Date:	Period	
Sir/M	a'am,			
payal	by(name ble to the said person. Howe	of defaulter) in Suit Noever, the said person is liable to	our Court on the day of	
outsta	You are requested to exe anding recoverable amount a		the net proceeds for settlement of the	е
Place Date:			Proper Officer/ Specified Officer	
		FORM GST DRC – 16 [See rule 147(1) & 151(
То	COTIN			
	GSTIN -			
	Name -			
	Address -		Date	
	Demand order no.:		Date:	
	Reference no. of recovery: Period:		Date:	
	Notice for attachment and	d sale of immovable/movable	e goods/shares under section 79	
	Whereas you have failed	to pay the amount of Rs	, being the arrears	of

Whereas you have failed to pay the amount of Rs....., being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act.



The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

Schedule (Movable)

SI. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises/ Building	Road/ Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

SI. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:	
Date.	

FORM GST DRC - 17

[See rule 147(4)]

Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.:	Date:
Reference number of recovery:	Date:
Period:	

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs...... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on......(date) at......A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule (Movable)

SI. No.	Description of goods	Quantity
1	2	3



Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises/ Building	Road/ Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sl. No.	Name of the Company	Quantity
1	2	3

	Signature
	Name
	Designation
Place:	
Date:	
FORM GST DRC - 18 [See rule 155]	
То	
Name & Address of District Collector	
Demand order no.:	Date:
Reference number of recovery:	Date:
Period:	
Certificate action under clause (e) of sub-section	(1) section 79
Ido hereby certify that a sum of Rs been demanded from and is payable by M/s < <sgst cess="" cgst="" igst="" utgst="">> Act, but has not been paid and of defaulter in the manner provided under the Act.</sgst>	. holding GSTINunder
<< demand details >>	
The said GSTIN holder owns property/resides/carries on but particulars of which are given hereunder: -	usiness in your jurisdiction the
< <description>></description>	
You are requested to take early steps to realize the sum of rupee as if it were an arrear of land revenue.	s from the said defaulter
	Signature
	Name
	Designation
Place:	·
Date:	



FORM GST DRC - 19 [See rule 156]

10,						
Magistrate,	Address of the Court>					
	_		Nata.			
Demand order		Date:				
	mber of recovery:	L	Date:			
Period:						
	Application to the	e Magistrate for Recov	ery as Fine			
account of tax, intererection	est and penalty payab	from < <name of="" taxa<br="">le under the provisions ne provisions of clause (trate.</name>	of the Act. You are re	quested to kindly		
		Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS		
Tax/Cess						
Interest						
Penalty						
Fees						
Others						
Total						
	F	FORM GST DRC – 20 [See rule 158(1)]				
	Application for Defe	erred Payment/ Payme	nt in Instalments			
Name of the taxa		mou i aymona i aymo				
2. GSTIN	•					
3. Period						
In accordance with t	the provisions of sections of sections.	on 80 of the Act, I required dues or to allow me to				
Demand ID						
Description	Central tax	State /UT tax	Integrated tax	CESS		
Tax/Cess						
Interest						
Penalty						
Fees						
Others						
Total						
Reasons: -			Upload I	Document		



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 Authorized Signatory______

Name _____

Place -

Nam	ne		
Plac	e -		
Date	? -		
		FORM GST DRC – 21 [See rule 158(2)]	
Refe	erence No << >>		<< Date >>
То	GSTIN Name Address		
	Demand Order No.		Date:
	Reference number of recovery:		Date:
	Period -		
	Application Reference No. (ARN) -		Date -

Order for acceptance/rejection of application for deferred payment / payment in instalments

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ------ (date) **or** in this connection you are allowed to pay the tax and other dues amounting to rupees ------ in ------ monthly instalments.

OR

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Signature Name Designation

М	ace:
_	

Reasons for rejection

Date:



FORM GST DRC - 22

Reference No.:	[See rule 159(1)] Date:
То	
Name	
Address	
	stitution/Immovable property registering authority)
·	
Prov	isional attachment of property under section 83
(address) bearing registration numbe under the < <sgst cgst="">> Act. Prounder section <<>> of the said Act</sgst>	ras (name) having principal place of business at
<pre><<saving current="" fd="" institution="" rd="">> having account no. << /pre></saving></pre>	/ depository >>account in your << bank/post office/financial A/c no. >>;
or	
property located at << property	/ ID & location>>.
	s of revenue and in exercise of the powers conferred under section (designation), hereby provisionally attach the aforesaid
	e made from the said account or any other account operated by the ithout the prior permission of this department.
or	
The property mentioned above of this department.	shall not be allowed to be disposed of without the prior permission
Copy to –	Signature Name Designation
[S	FORM GST DRC - 23 See rule 159(3), 159(5) & 159(6)]
Reference No.:	Date:
То	
Name	
Address	
	n/Immovable property registering authority)
Order reference No.	Date
	attached property / bank account under section 83

Please refer to the attachment of << saving / current / FD/RD>> account in your << bank/post office/financial institution>> having account no. << ----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Copy to -



FORM GST DRC-24

[See rule 160]

٦	Γ	O
		_

The Liquidator/ Receiver,

Name of the taxable person:

GSTIN:

Demand order no.:

Period:

Intimation to Liquidator for recovery of amount

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>. In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

Date:

Current / Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Cess							
In compliance of the provision for discharge company.							
Place: Date:							Name Designation
		FOI	RM GST DR [See rule 16				
Reference No << >	>						<< Date >>
To GSTIN Name Address Demand Order Reference num Period: Reference No. i	 No.: ber of recove	•	anv other p	oroceeding :	_		Date: Date:
	• •		n of Recove	· ·			
This has refere recovery reference nu	ence to the	initiation of	of recovery	proceeding	•	you v	ide above referred
The Appellate and enhanced/reduced No	the dues recovery of covery proc nand after gi	covere vide order enhanced/r eedings sto	d by t no educed amo ood immedia	the above dated ount of Rs ately before	e ment and disposal	tioned the du stands of appe	continued from the

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Place: Signature Name Date: Designation



FORM GST CPD-01

[See rule 162(1)]

Application for Compounding of Offence

1.	GSTIN / Temporary ID			
2.	Name of the applicant			
3.	Address			
4.	The violation of provisions of the Act for which prosecution is instituted or contemplated			
5.	Details of adjudication order/notice			
	Reference Number			
	Date			
	Tax			
	Interest			
	Penalty			
	Fine, if any			
6.	Brief facts of the case and particulars of the offence (s) charged:			
7.	Whether this is the first offence under the Act			
8.	If answer to 7 is in the negative, the details of previous cases			
9.	Whether any proceedings for the same or any other offence			
10.	are contemplated under any other law. If answer to 9 is in the affirmative, the details thereof			
101	in different to the first the diffinitiative, the detailed thereof			
DEC	LARATION			
(1) I shall pay the compounding amount, as may be fixed by the	Commissioner.		
(2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.				
		Signature of the applicant Name		
Refere	FORM GST CPD-02 [See rule 162(3)] ence No:	Date:		
То				
	CCTINUD			
	GSTIN/ID			
	Name			
	Address ARN	Date		
	Order for rejection / allowance of compounding of o			

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<< text >>

I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount
indicated in column (3):



SI. No.	Offence	Compounding amount (Rs.)
(1)	(2)	(3)

Note: In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be

You are hereby directed to pay the aforesaid compounding amount bythe compounding amount, you will be granted immunity from prosecution for the	
(2) of the aforesaid table.	
or	
Your application is hereby rejected.	Signature Name Designation
Secretary Government o	nya Ete, IAS y (Tax & Excise), of Arunachal Pradesh, tanagar.