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GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 29th June, 2017

No. 5/10/2017-FD(TAX):- In exercise of the powers conferred by section 164 of the Manipur Goods and Services tax Act, 2017 (3 of 2017), the State Government, hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely:-

- 1. (1) These rules may be called the Manipur Goods and Services Tax (First Amendment) Rules, 2017.
- (2) They shall come into force on the 1st day of July, 2017.
- (i) In the Manipur Goods and Services Tax Rules, 2017, after rule 26, the following shall be inserted, namely:-

"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-section (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) ÷ (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 at the same time when the supply being

the price is the sole consideration, to obtain such supply 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.
- (3) 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 sub-section (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 subrule (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 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 debit note isincluded in the return in **FORM GSTR-6**;

the month in which the

- (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

 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 sub-section (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 sub-section (1) of section 18 shall be verified with the corresponding details furnished by 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.-**(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (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 ' T_1 ';
- (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 ' T_3 ';
- (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 'C₂' and calculated as-

$$\mathbf{C}_2 = \mathbf{C}_1 - \mathbf{T}_4;$$

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

$$\mathbf{D_1} = (\mathbf{E} \dot{\div} \mathbf{F}) \times \mathbf{C_2}$$

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 ' D_2 ', and shall be equal to five per cent. of C_2 ; 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 ${}^{\circ}C_3{}^{\circ}$, where,-

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

- (l) 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 ' D_1 ' and ' D_2 ' 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 ' T_1 ' and ' T_2 ' respectively, and the remaining amount of credit on such inputs or input services shall be included in ' T_4 '.
- (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 ' D_1 ' and ' D_2 ' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of ' D_1 ' and ' D_2 ', 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 ' D_1 ' and ' D_2 ' exceeds the aggregate of the amounts calculated finally in respect of ' D_1 ' and ' D_2 ', 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 'T_c', 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 'T_c';

(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 'T_e', 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 sub-section (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 integrated tax and central 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 IGST and CGST:

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.



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;
- (1) 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

 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;
- (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
- (k) 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.
- **Revised tax invoice and credit or debit notes.-**(1)A revised tax invoice referred to in section and credit or debit notes referred to in section 34 shall contain the following particulars, namely:-
- (a) the word "Revised Invoice", wherever applicable, indicated prominently;
- (b) name, address and Goods and Services Tax Identification Number of the supplier;
- (c) nature of the document;
- (d) 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;
- (e) date of issue of the document;
- (f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (g) 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;



- (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (i) 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
- (j) 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.

- (3) 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 sub-section (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 sub-rule (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 the 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.
- (17) 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 thereofasted when required by the property any law for the time force.
- (18) Every resister Generation hald mailtamandeepooldect that back-up



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 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 enrolmentnumber 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, than a person referred to in section 14 of the Integrated Goods and Services Tax other Act, 2017, required to furnish the details of inward supplies of goods or services or both sub-section (2) of section 38 shall, on the basis of details received during a tax period under 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 **FacilitationCentre** 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 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 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 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 unregistered 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 purposes 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 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 sub-section (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 supplyso 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



reduction admitted and discharged on such in his valid return.

credit note by the corresponding recipient

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**.

- (1) 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**.
- (2) 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,
- (i) 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 practitionerand 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 practitioneris 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 misconductand 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 practitionerso 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 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, feeor 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 purposes 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 purposes 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

Settlementmode from any bank, the mandate form shall be generated along with the challan on the common portaland 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 subrule (10), to the extent of rejection, shall be credited to the electronic cash ledger by 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 purposes 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 in **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 sub-section (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

 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;

- (j) 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;
- (l) 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 sub-section (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
 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 \div 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} - 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 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 State 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 subsection (6) of section 54 shall be granted subject 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 facies* atisfied 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 sevendays 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 sub-section (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 existinglaw, 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, sub-section (11) of section 54, he shall pass an order in Part B of **FORM** 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 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**;
- (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** 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 subsection (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 sub-rule (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.
- **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 IndianStandardsto 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.
- (3) The proper officer shall issue an order in **FORM GST ASMT-04** allowing the 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
- 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 State 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 the release of the security furnished under sub-rule (4) after issue of the 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 the 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 GSTASMT-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 sub-rule (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.-** (1) 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 the 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 the 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 the special audit, the registered person shall be informed of the findings of the special audit in **FORM GST ADT-04**

Chapter – XII

Advance Ruling

- **103. Qualification and appointment of members of the Authority for Advance Ruling.**-The Central Government and the State Government shall appoint officer of 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 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 the relevant documents accompanying such application shall be signed in the manner specified in rule 26.
- **105. Certification of copies of 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 GSTARA-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 the 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 Appellate 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**



- 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 the issue of the 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 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 sub-rule (5) shall be submitted to the Registrar within seven days of the filing of the appeal under sub-rule (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 the



issue of the 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 a 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 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).
- (4) 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 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. Disqualification for misconduct of an authorised representative.— Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (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 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 where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in sub-rule (7) of rule 3 of the CENVAT Credit Rules, 2004.

- (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:—
- (i) 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 who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail



of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.

(ii) The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central 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 per cent. and twenty per cent. respectively of the said tax;

- (iii) The scheme shall be available for six tax periods from the appointed date.
- (b) The credit of central tax shall be availed subject to satisfying the following conditions, namely:-
- (i) such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;
 - (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), 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; and
- (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 agent.-Every person to whom the provisions of section 141 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,-
- (i) 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 percent. 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 benefitofreduction 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.
- 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

- **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.



Form GST ITC = 0; [Sec 10]e 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)(4)	
1. G\$TIN	
2. Logal name	

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)(e))]
5. Date of grant of voluntary registration

[For claim made under section 18 (1)(b)]
6. Date on which goods or services hexames taxable

[For claim made under section 18 (1)(d)]



Sr.	GSTIN/ Registrat	Invui	re *	Description of inputs held in			Value (As adjusted by						
No.	ion under CX/ VAT of supplier	No.	Date	slock, inputs contained in semi-finished or finished goods held in stock	Code (UQC)		debit note/credit note)	Central Tax	State Tux	HT Tax **	Inlegrate d Tax	Cess :	
1	2	3	4	5	6	7	8	9	10	- 11	12	13	
7 (v)	7 (u) Inputs held in stock												
7 (b)	Inputs conta	insq in	vemi∗ ĭπ	ished or finished go	ods held i	stock			-	<u>.</u>			
									! "				

^{*}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

Sr. No.	Registrat Bill		çe */ of entry	Description of inputs held in stock, inputs	Unit Qty Quantity Code	Qty	Value** (As adjusted	Amount of ITC claimed (Rs.)					
	CX/ VAT of supplier	No.	Date	contained in semi- finished or finished goods held in stock, capital goods	(UQC)	by debit nate/cred it note)	Central Tax	State Tax	UT Tax	Integr pted Tax	Cess		
ı	2	3	4	5	6	7	8	9	10	11	12	13	
8 (a)	Inputs beld i	n stock								<u> </u>			
		i		•									
		:			l	1					1 1		
8 (b)	Inputs conta	j ined in	scmi-fin	nished or finished good	s held in stoc	.L :k	<u> </u>						
8 (b)	Inputs conta	ined in	semi-fin	ished or finished good	s held in stoc	.k	<u> </u>			!			
8 (b)	Inputs conta	ined in	semi-fin	ished or finished good	ls held in stoc	:k	<u> </u>			<u> </u>			
	Inputs conta			ished or finished good	s held in stoc	:k]	!			
				ished or finished good	s held in stoc	 :k]		J	<u> </u>			

^{*} 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
1 hereby solentily affirm and declare that the information given hereinabove is true and correct at the best of my knowledge and helicf and nothing has been concealed there from.
Signature of authorised signatory Name
Designation/Status



Form GST ITC 402 | |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

٦ī.	GSHN of transferor
2.	Logal name of transferor
3.	Trade rance, if any
4,	GSTIN of transferce
5.	Logal name of transfered
ń.	Trode came, if any

7. Details of ITC to be transferred

Tâi	ļ	Amount of matched ITC available	Amount of matched ITC to be transfurned
1		2	3
Central Tax			-
State Tax			
UT Tax			
Integraced			
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 hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.
Signature of authorised signatory
Name
Designation/Status

Date -- dd/mm/yyyy



Form GST ITC -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

GSTIN Logal name	
3. Trade name, :f any	,
4(a). Details of application filed to opt for composition scheme applicable only for sextion 18 (4);	(i) Application reference number (ARN) (ii) Date of filing
4(h). Date from which exemption is effective [applicable only for section 18 (4)]	

5. 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).

Sr. No.	GSTIN/ Registration under CX/	*Invoi entry	ce/Hill of	Description of injucts held in stock, inputs contained in semi-	Unit Quantity Code	Qty	Qty Value** (As adjusted by debit note/crotil note)	Amount of ITC claimed (Rs.)				
	VAT of supplier	No.	Date	funished or finished goods held in stock and capital geods	(UQC)	İ		Central Tax	State Tax	UT Yax	Integrated Tax	Cess
]	2	3	4	5	6	7	8	9	10	11	12	13
3 (ε) li	iguis held in sio	ck (whe	re involce i	gavailable)								
	!]				·		
5 (b) Ji	puls contained	in semi-	finished an	l tinished goods held in su	ock (where inve	occ availabl	e)					
. —		:	<u> </u>						· ·		1	
											:	



5 (c) Capital geo	ods held in stock (where invoice available	!	- ···			
; 	dia de de maio de la constitución de la constitució	4.0001	at all Control 1 1	- 21113		
3 (a) trepais note	d in stock and as contained in semi-sinisho	a / Janusbed goods fleud in	stock (where invoice	not available)	1	-, —
				— <u></u>	 	
i (c) Capitai goo	ods held in stock (where invoice not avail	able)		<u>'</u>	'''''	· · · · ·
					· · _	
					<u> </u>	

- * (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)

Sr.	Description	Tax	Paid through	Debit	<u>.</u> .	Amo	of ITC p	aid.				
No.	ļ	payable	Cash/ Credit	entry no.	standard							
	<u> </u>	İ	Ledger		Central Tax	State Tax	UTTex	Entograted Tax	Cess			
1	2	3	4	5	6	7	8	9	10			
1,	Central Tax		Cash Ledger	T								
			Credit Ledger									
2.	State Tax		Cash Ledger									
			Credit Ledger									
3.	UT Tax		Cash Ledger									
			Credit Ledger									
4.	Integrated Tax	1	Cash Ledger									
7.	. IUICGIAICU IAX		Credi: Ledger				Τ					
5.	CESS		Cash Ledger									
			Credit Ledger									



7. Verification	•
]knowledge and belief and nothing has been concealed	bereby solentally affirm and declare that the information given hereinabove is true and correct to the best of my there from.
Signature of authorised signatory	
Designation/Status	



Form GST ITC-04 *{See rule - 45(3)}*

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

4		COURTER	
	١.	GSTIN	

2. (a) Legal name -

(b) Trade name, if any -

Period:

Quarter -

Year -

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

GSTIN State in case of unregistered jobworker	Challan vo.	ı	Description of goods	VQC	Quantity	Taxable value	Type of goods (Inputs'capital goods)	Central tax		ftax (%) Integrated tax	Cess
1	. 2	3	4	5	6	7	8	9	10	11	12
		<u> </u>	<u> </u>		_				i		



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

GSTIN / State of job worker if unregistered	Received back/sent out to another job worker/	Original challan No.	Original challan date		another job worker			ce details in case upplied from emises of job worker	Description	UQC	Quantity	Taxable value
	supplied from premises of job worker			No.	No. Date GSTIN/ State if N job worker unregistered		No.	Date			•	
]	2	3	4	5	5 6 7		2	9	10	Îl	12	13
											<u></u>	

6. Verification

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

	Signature
Place	Name of Authorised Signatory
Date	Designation/Status



Form GST ENR-01

[See rule 58(1)]

Application for Enrolment a/s 35 (2)

[only for un-registered persons]

1. (a) Legal name			
(b) Trade Name, if any	-		
(c) PAN		·	
(d) Andhaar (applicable in car proprietorship concerns only)	e of		
2. Type of enrolment			
Transporter Godow	n owner /ope	rator Warehouse owner /operator	_
Cold storage owner /operator	\circ		
3. Constitution of Business (Plea	ise Select the	Appropriate)	
(i) Proprietorship	□ (ii) Pa	ruiership	11
(iii) Hindu Undivided Family	(iv) P	rivate Limited Company	7.7
(v) Public Limited Company	7 (vi) Se	ociety/Club/Trust/Association of Persons	'
(vii) Government Department	(vill) اِ تَــــــــــــــــــــــــــــــــــــ	Public Sector Undertaking	1
(ix) Unlimited Company	(x) Lin	mited Liability Partnership	ü
(xi) Local Authority	□ (xii) S	Statutory Body	1
(xiii) Foreign Limited Liability Partnership	(xiv) I	Foroign Company Registered (in India)	⊐
(XV) Others (Please specify)	7		"
4. Name of the State		District	
5. Jurisdiction detail	. –		
Contre		Store	
6. Date of commencement of	business		
7. Particulars of Principal Pla	ce of Busine	L	
(a) Address			
Building No./Flat No.		Floor No.	
Name of the Premises/Building		Road/Streef	
City/Town/Locality/Village		District	
Taluka/Block		···-	
State		PTN Code	
Latitude		Longitude	
(b) Contact Information			



Office Em	ail Addra	±55		·	eoiNO	Telephone n	umber Si	ן מיז		
Mobile No	.miber	·			Office Fax Number STD					
(c)	Nature of	promises								
Own Leased				Rented	1	Солѕелі	Share	d	Others (sp	pecify)
(d)	Nature of	business	activity h	eing carried or	ut et ab	ove mention	ed premises	(Please tie	k applica	ble)
Warehous	e/Depot	-	=	Godown			Retail Busi	ness		1
Office/ Sa	le Office		-	Cold Storage	e		Transport s	cryices		
Others (Sp	recify)			 						\neg
	ctails of a siness	ndditional (place of	Add for addl (Fill up the s				-	& (d)]	
9. De	ctails of t	3ank Acco	ounts (s)							<u>-</u> !
Total num (Upto 10 1				ained by the ap	pplican	t for conduct	ing husiness			
		k Accoun	t I				,			
Account N			<u></u>	i				[
Type of A						IFSC				
Bank Nam										
Branch Ac				uto-populated	(Edit m	ode)				
Not	c – Add i	nore acco	unts							
				ers/Karta/Man ociations/Board			whole time	Director/	Members	af
Particulars .				First Name		Middle N	nπe	Last N	ame	
Manne										
Photo				 -		'				$\overline{}$
Nonte of Fat	her									
Date of Butl	h			DD/MM/YYY	Y Y	Gender	٠	 Male, 	Female, (Other>
Mobile Num	ber		_ ;			Email add	1 ress			
Telephone N	lo, with S	TD	İ							
Designation	/Status					lrector ident. 19)	lileation Nu	aber (if		



PAN	Т			Aadhaar Number	r				
Arc you a citizen of India?	,	Yes / 1	No.	Passport No. (in Foreigners)					
Residential Address	J								
Building No/Flat No	· · · 			Floor No	·				
Name of the Premises/Bul	ldlag			Road/Street	,				
City/Town/Locality/Villag				District					
Block/Taluka	,-			Libility					
State				PIN Code					
Country (in case of foreign	her andul			ZIP code					
· · · · · · · · · · · · · · · · · · ·	icr only)			ZIP cooe					
Ti. Details of Autho	rised Signator	y							
Particulars	First Name	ن	Middle i	 Vame	Last Name				
Name	-				 				
Photo									
Name of Father	·								
Date of Birth		YYY	Gender		<male, female,="" other=""></male,>				
, Mobile Number			Email ad	dress					
Telephone No. with STD									
Designation/Status				Director Identific Number (if any)					
PAN			 ·	Aadhaar Number					
Are you a citizen of India?	Yes / No			Pasaport No. (in case of foreigners)					
Residential Address in I	ndia				·				
Building No/Flat No				Floor No					
Name of the Premises/B	uilding			Road/Street	•				
Block/Taluka									
City/Town/Locality/Vill	City/Town/Locality/Village			District					
State				PIN Code					



consent to "Goods and Services T "Goods and Services Tax Netwo	haur number spre-filled based on Andhaur number provided in the forms give Tax Network" to obtain my details from UIDAI for the purpose of authentication, rk" has informed me that identity information would only be used for validating all will be shared with Central Identities Data Repository only for the purpose of
	oaded
(Identity and address proc	
14. Verification	
I hereby solomnly affirm ar the best of my knowledge ar	nd declare that the information given herein above is true and correct to ad belief and nothing has been concealed therefrom.
	Signature
Place:	Name of Authorised Signatory
Date:	
,	Designation/Status
For office use	
Enrolment no	Date -



Form GSTR-1

[See rule (59(1)]

									Year Month	11.
. [GNTIN						:	ПТ	\Box	T
. (a) 1	Legal na	me of	the regis	tared pe	rson					
(Б)	Trade na	me, if	any							
1 (24)		to Tur	nover in	the proc	edin <u>e</u> Fina	lsion	i			
1 1	Үеаг Арагеда	te Tur	nover - /	April to .	June, 2017					†" <u> </u>
STIN/		ice de		Rate	Taxable		Amo			in Rs. fo all Table Place of
UIN	No. I	Jate	Value		value	Integrated Tax	Contral Tax	State / UT Tax	Coss	Supply (Name of
ì]								State/UT
A. Sup	2	3	4	5 (1) 57	6	7 verse charge	8 	9 wanting ma	10	11
m <u>meree</u>			MII (1103)	. (1) (0)	naving, is	vanae ennege				
			'							
։ 3. Ցաթբ	dies atu	ractin.	g tax on	reverse	charge ba	ı— Asis				
ij	:	$\overline{}$	••			·		.l		
	,.		•					 -	 	l
	pues ma				erce oberz	tor affracting	res (op	crator wist	, rate w	196)
<u>-</u>				·I.					. —	
<u>-</u>	î e-com	nerce	орстан			•	··	1		
STIN of	c-com	neree	орхано					-	<u></u>	
STIN of	e outw	ard i	inter-Si	atc su	pplies to	un-register	ed pers	ons where	the in	voice valu
Taxabl is more	e outw	ard i Rs 2.	inter-Si		pplies to	Taxable	•	An	e the in	voice valu
STIN of Taxabl is more	e outw	ard i Rs 2.	inter-Si 5 lukb		Rate		•			voice valu



			onunerce	e operator	artracting :	rCS (operator	wise, ra	ito wise)
GSTIN of coperator	-comme	erce						
								"
	- 1							

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	lm	volec d		ails Shipping bill/Bill of export		Integrated Tax			
	No.	Date	Value	No.	Date	Rate	Taxabic value	Amt.	
1	Z	3	4	.5	6	7	8	9	
6A. Exports									
						ļ <u> </u>		"-	
6B. Supplies made to	SEZ u	LL	EZ Deve	loper					
6C. Deemed exports			'	'					
						 		_	

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

Rate of tax	Total Taxable			Amount	
	value	Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	.5	6
7A. Intra-State supplies	4				
7A (1). Consolidated operator attracting TCS1	rate wise outwai	d supplies (In	aluding suppli	ics made through e-comm	erce
7A (2). Out of supplies mattracting TCS (operator w	entioned at 7A(1) //se, rate wise)	, value of supp	olies made th	 	perators
GSTIN of e-commerce	operator				
7B. Inter-State Supplie	s where invoice	s value is upto	Rs 2.5 Lal	kh (Kate wise)	
7B (1). Place of Supply State)		<u>.</u>			
7B (2). Out of the sup Operators (operator wise, GSTIN of c-commerce	rate wise)	in 7B (1), the	supplies m	ade through e-Comm	nerce
'-	-			_	

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated	Exempted	Non-GST	i
•				



	Supplies 2	(Other than rated/non-GST		supplies 4
8A. Inter-State supplies to registered	-	· ·		i
persons				
8B. Intra- State supplies to registered				
persons				,
8C. Inter-State supplies to unregistered				
persons				
8D. Intra-State supplies to unregistered				
persons			l	

 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 of original document	Revised details of details of origina Notes or refa	al Debit/C	redit	Rate	Pasable Value		Amou	nt	-	Place of supply		
GSTIN Inv. Inv. No. Date	OSTIN Involce S	hippin <u>e</u> bill				Integrated Tax	Contrali Tax	State / UT Tax				
1 2 3	4 5 6 3	/	9	10	LI	12	13	 14	1.5	16		
$= 9\Delta \cdot 1f$ the involu-	9A. If the invoice/Shipping bill details turnished earlier were incorrect											
		<u> </u>					·					
98. Debit Notes	Crodit Notes/Refu	nd vonehe	n [orī <u>s</u> i	inal]								
						<u> </u>						
9C Dobit Note://	9C Debit Notes/Credit Notes/Rulland voucher [amendments therent]											
	<u> </u>	<u> </u>	<u> </u>									

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

! Rate of tax	Total Taxoble			Amount	
<u> </u>	value	Integrated	Central	State/UT Tax	Cess
. 1	2	3	4	.5	6
Tax period for which th	ie details are	< Months			
being revised					
10A. Intra State Supplies	Fincluding suppli	es made floranc	—. Da ab—ebikamaan surs	e operator ottrooring T	C'93 [Rule seise]
• • • • • • • • • • • • • • • • • • • •	1	Ţ i		- cporacot ata accing	1
	<u> </u>				·
$\mid 10A\mid (1)$. Out of supplies m	inticined at $10 A_\star m vs$	alue of supplies	made throug	thile-Commerce Opera	tors attracting
TCS (operator wise, rate w	iau)				_
GSTIN of e-commerce of	DORAGOT				
		·· 		•	г
10B Inter Store Variation		<u> </u>			
10B. Inter-State Supplier wisel	s Timeirraing subli	nes made tarou	gn e-commer	ce operator armaeting	FCS J [Rate
Place of Supply (Name of	· C. Status	 -			··
Frace or supply (Name)	or statej	,			
	<u>.</u>				
10B (1). Out of supplies me	ationed at 10B, vo	due of supplies	made through	h e-Commerce Opera	tors autractine
TCS (operator wise, rate wi	isc)				



GSTIN of e-commerce operator			
]		

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

15	<u> </u>				
Rate	Gross Advance	Place of		Amo	unt
	Received/adjusted	supply	Integrated Central	State/UT	Cess
i	2	3	4 5	6]	7
1 Info	rmation for the cu	rrent tux j	period		
HA.	Advance amount re	assived in	the tax period for whi	ch Invoice I	has not been issued (tax
amount	t <u>to be adde</u> d to outp	ut tax liab	ility)		ì
HA (1)). Intra-State suppli	ies (Rate Wi	isc)		· -
		· · ·	···· ·		
11A (2). Inter-State Suppl	ies (Truck No		. 1	
1 112 (2)	i inte <u>i -state supp</u> i	ies (icaie w	<u>15</u> 6,		
	<u> </u>		'		
ilio. /	vervance amount fee	cived in e	ariier tax penoa ana ac	มีกะเ <u>ยน ข</u> ริยเ	nst the supplies being shown
	ax period in Table 1				
1113 (1	<u>. Intra-State Suppli</u>	es (Rate Wi	×c)		
, 1			<u> </u>		
$ \Box B (2)$). <u>Inter-State Suppli</u>	<u>es (Rate y</u>	Nise)		
			l '		
TT 4					
II Ame	mament of inform	ucian turn	ushed in Table No. 1	1 1 in GS1	FR-1 stutement for earlier
tux per	riods Furnish revise	d informatio	ou]		
Month			cnt relating to infor	mation	$\frac{ \Pi A(1) ^2}{ \Pi A(2) } \frac{ \Pi B(1) }{ \Pi B(2) } \frac{ \Pi B(2) }{ \Pi B(2) }$
1.101111		furnished	d in S. No.(select)		
	"				
	·				

12. HSN-wise summary of outward supplies

Sr. No.	нзи	Description (Optional if HSN is provided)	UĞC			Total Taxable Value	Integrated Tax	Amu Central Tax		Cess
	2	3	4	5	6	7	8	<u>y</u>	ïo	

13. Documents issued during the tax period

Sr.	Nature of document	Sr. 1	Ñο.	Total	Cancelled	Net issued
No.		From	То	number		
L		9 (4	5	.6	7
1	Invoices for outward supply			J		
2	Invoices for inward supply from unregistered person					·
3	Revised Involce			 -		
4	Debit Note		_			
5	Credit Note			Ϊ.		
- 6	Receipt voucher					
7	Payment Voucher					



$\overline{}$					
8	Refund voncher			[
- 9	Delivery Challan for Job work				
10	Delivery Challan for supply on	Γ'			
"	epproval				
17	Delivery Challan in case of liquid				
	gax				
12	Delivery Challan in cases other than .		T i		
	by way of supply (excluding at 5 no.]				
	9 to 11)				

Verification

I hereby solumnly 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.

Place of Authorised Signatory	Signature Name
Date Designation /Status	



Instructions -

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 Nomenclature

e. POS: Place of Supply (Respective State)

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

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

- 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 (ax 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:
 - 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 mandatary in this table.
- 7. Table 6 to capture information related to:
 - (i) Exports out of India
 - (ii) Supplies to SI(Z unit/ and SI(Z 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 carlier, 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) Amondments of B to B supplies reported in Table 4, B to C targe 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 carlier 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 upto Rs. 1,50 Cr hat 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 upto 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.)

П	T
-	

attracting reverse charge other than the supplies covered in Table No. 4

GSTIN/	Tink	oice d	etails	Rate			Amou	nt		Place of				
UIN	No.	. Date Value			value	Integrated Tax	Central Tax	State / UT Tax	Cess	Supply (Name of State/UT)				
. [2	5	4	5	6	7	8	9	10	11]				
3A. Supp	lies ot	her tha	n those n	ttractir	g reverse i	charge (From	table 3 o	ř GSTR-Z)					
38. Ѕпрр	3B. Supplies attracting reverse charge (From table 4A of GSTR-2)													

4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	In	voice de	tails	Integrated Tax							
	No.	Date	Value	Rate	Taxable value	Tax amount					
1	2	3	4	5	6	7					
4A. Supplies made to	SEZ un	it or SEZ	Developer								
		·									
4B. Deemed exports		l	l								
, 12. Boomed explores		·	I		,						
<u></u>											

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

Details of original	Revised details of document or details of	!	value	supply]				
document	original Debit / Credit Note			(Name of State/IJT)					
GSTIN No. Date	GSTINNO Date Value				Integrated Tax	Central Tax	State / UT Tax		



1	2	3	4	5	6	7	8	9	10] 11	12	13	" i4
						.	···		 · · · · · · · · · · · · · · · · ·	1	١ .	1	

Verification

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

Place
Place
Name of Authorised Signatory
Date
Designation /Status



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

	2	
	Details of inward supp	olics of goods or services
		Year
		Month
1. OS	TIN	
2. (a)	Legal name of the registered person	Antage protected
(b)	Trade name, if any	9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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

(Amount in Rs. for all Tables)

OSTI		Invoice Rat Faxable details e e			A	f Tax	Place of Whether supply input or			Amount of FFC available					
of					value					(Name		Integrat	Centr	Stati	Ces
Տարդժ	į	Dat	Valu	1		Integrat	Centr	Stat	CES	of	scrvice/	ed Tax	ا اه		ж
£1.L	0	1	1		!	ed tax	al	e/	5	State/U			Tax	DI.	
							Tax	UT		T)	goods (incl plant			Tax	
								Tax			and	ļ			
İ			ļ								machiner				
]	ľ					y)/				
	i	ļ			f l						Ineligible				. !
<u></u>	١,	۱	-	_							for ITC			ا ا] ـ ,
'	12	3	4	_ 5	6	7	8	9	10		12	13	14	15	16
•				i —							<u> </u>				
	4]	!			I				L	. <u></u>			!	

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

	The state of the s														
Castri	Inv	oice		Rat	Taxabl	A.	n iiyat ol	Tax		Place of	Whether	Armount	of ILC.	availa	ble
N	dei	silş		ď	_ c					supply	input or				
, of					value					(Name	input	Integrat	Centr	Stat	Cles
suppli	Ñ	Dat	Valu			Integrat	Cente	Stat	CES	of	service/	od Tax	ᆁ	_ e/ ;	· s
£7:r	0	0	e		i	ed tax	ad	e /	S	Stets/U	Capital	•	Tax	UT	
	''	•	-			,,,,	Tax	υr		T)	goods			Tax	- 1
			ļ				1412	Tax			(incl.				
i						l Į		lax			plant and				
1						[machiner			1 I	
	!	ļ			:						y)/		.		
											tneligible				
L					L					[for FFC				
1	2	3	4	5	6	7	8	9	10	<u> </u>	12	13	14	15	[16]
	_							—-					J		∙⊶

4A. Inward supplies received from a registered supplier (attracting, reverse charge)



		_ ·-		l											[]
4B. h	4B. Inward supplies received from an unregistered supplier														
		_									_				
4C. Import of service															
] · · · -										

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

GSTIN	Deta	ils of b	ill of	Rate	Taxable	Amo	ozit	Whether	Amount of	TTC
of [entry			value			input /	availab	1e 🔝
supplier	No.	Date	Value			Integrated	Cess	Capital	Integrated	Cess
						Tax		goods(incl.	Tax	
;								plant and		
1 :					,			machinery)/		
· i					- 1			Incligible		
								for FTC	l	
· I	Z	3	1	5	6	7	8	9	10	- 11
5A. In	ports									. 1
:		' I							:	
							L	<u> </u>		<u>نــــــا</u>
SB. R	eccivo	d from :	SEZ							
				· · · · · · · · · · · · · · · · · · ·	·· ·					
	.									
Port co	de +Ne	ofBE	13 digi	ls		Assessab Value	le			

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]

Digit	aile.	ğ	Revis	cal s	deta	ils of	Rat	Taxabl		Amou	unt		Place	Whethe	Amoun	tofile	C availe	.ble j
Lari	gim	al	i	FB 1/4,	piązą		0						of	rinput				j
Invok	ec /	Hill		•				value					suppl	or input				Ces
offen	tı y	No.											У	service/	Integrat	Centr	State/II	3
GSTI	Νo	Dat	OSTU	.0	Dat	Valu	1		Integrat	Centr	State/U	Ces		Capital	ed	al Tax	T Tax	-
N	١.	٠	N	١, ا	47	LT.			od Ťax					goods/	Tax		1	
	1													Ineligib	100			
	1													le for				
	1													11°C)				
1	2	3	4	5	G	7	×	9	10	11	12	1	14	1.5	76	17	18	19
)						3						
64.	San	ootl	es oth	Namal	r1. sa a	. i	' 16 SEL	atono	ds or or	erels: re	econi u nel	Lines	m SE	Z. Hafai	mation	Correis	lugal in	\neg
									lails fur						71100017711			- 1
1	100		7 7 7	1	1101	1010	1112	- 11 GC	Lauts Itu	IIISIICA	Caric	1 10	Cre in	COITCGL				
																		<u> </u>
6B.	Suc	oplic	es by	wa	v at	imn	kant.	of gao	ds or vo	oods r	eceived	1 fro	nn SI	3Z Elnfo	rnistion	furnis	hed in	1
									mished									
													,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u> </u>				-
6C	6C. Debit Notes/Credit Notes [original]																	
j	GC. Debit Protest Protest (Griginar)																	



6D.		 Notes	/ C	redi	t No	 tes	nmend	lment of] f debit	notes/	cred	lit no	tes furni	shed in	entier	tnx	
Ĺ								L									
							· '	Γ]								

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

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

8. ISD credit received

OSTIN of ISD	Door	SD umont tails	ISD	Credit r	eccived		Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Coss	Integrated Tax	Central Tex	State/CT Tax	Cess
1	2	3	4	5	6	7	8	9	10	Ш
8A. ISD Invoice										
8B. ISD Credit Note	1	1				۱ '				

9. TDS and TCS Credit received

GSTIN of Deductor /	Gross Value	Soles	Net Value		Amoun	-
GSTIN of e- Commerce Operator	Value	Return		Integrated Tax	Central Tax	State Tax /UT Tax
· · · · · · · · · · · · · · · · · · ·	2.	3	4	5	6	7
9A. TDS	<u> </u>			··· · · · · · · · · · · · · · · ·		
98. TCS						
	<u> </u>].				



$10. \ \ Consolidated \ Statement of \ Advances \ paid/Advance \ udjusted \ on \ account \ of \ receipt \ of \ supply$

Rate	Gross Advance	Place of supply			Am	ount	
	Peid	(Name of	Integrated	Central	Ster	te/UT Tax	Cess
]. 1	State/OT)	Tax	Tax			
1] 2]	3	4	5		6	7 '
(I)	ΙσΓοτπμιίο	on for the cu	irent mont	h			
TOA.	Advance at	nount paid fe	r reverse ch	arge supplie	s in the tax	period (tax am	ount to be added
to outpu	t tax linbili	<u>ty)</u>					
10A (1).	Intra-Sta	te supplies (R	one Wise)				
FIOA (2).	Inter -Sta	te Supplies (Rate Wise)				
	_ ι		·				
		rount on which nd [reflected i			r period but	invoice has be	en received in the
10B (1).	Intra-State	: Supplies (R	ate Wise)				
			· · · · · · ·				
10B (2).	Intra-State	Supplies (R	ate Wise)	•			'
				- ···			1
				- 1			
	ndments o. nformation]	f informativ	n furnished	in Tuble N	o. 10 (T) in	an earlier mo	nth (Fumish
Month		Amendmen	t relating to in S. No.		furnished	10A(1) 10A(z) 10(B1) 10B(2)
						•	

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to		Amount	of TEC	
	or reduced from	Integrated	Central	State/UT	CESS
	output liability	Tax	Tax	Tax	
	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 rate 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 PLC	To be reduced		:		



(h) Any other liability (Specify)					
2					
B. Amendment of information	lurnished in Tuble	NO LIBES. N	<u>o A man e</u>	arner reque	1
Amendment is in respect of		·			
information furnished in the					
Month					
Specify the information you wish	<u> </u>				
to amend (Drop down)		Į .			

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

	Description	Add to or reduce		Amou	11
		output liability	Integrated Tax	Contral Tax	State CESS / LIT Tax
	I	2] 3	4	5 6
(a)	TTC claimed on mismatched/duplication of involves/debit notes	∧dd		<u> </u>	
(b)	Tax liability on mismatched credit notes	Add			
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce			j
(4)	Reclaim on account of rectification of mismatched credit note	Reduce			
(e)		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

Sr. No.	IISN					Ame	uril	· · · i		
İ		(Optional if HSN is furnished)		Quantity	value	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
	l									

Verification

I hereby solemnly affirm and	doctare that the	information given	herein above	e is true ឈ	ьd
correct to the best of my know	ledge and belief a	ind nothing has bee	n concealed t	herefrom	

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



Instructions -

Terms used:

GSTIN: Goods and Services Tax Identification Number.

b. UIN: Unique Identity Number.

UQC: Unit Quantity Code

d. HSN: Harmonized System of Nomenclature

e. POS: Place of Supply (Respective State)

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

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

Vable 3 & 4 to capture information of:

- (i) 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;
- (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
- (iii) The recipient taxpayer has the following option to act on the autopopulated information;
 - a. Accept.
 - b. Reject,
 - c. Modify (if information provided by supplier is incorrect), or
 - d. Keep the transaction pending for action (if goods or services have not been received)
- (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
- (v) The recipient tuxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
- (vi) Table 4A to be auto populated;
- (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;



- (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
- (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
- 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 portcode and seven digits bill of entry number.
- 5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is favied 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.
- 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 CSTR 1, GSTR 3, GSTR-6, CSTR 2 and GSTR 8)

								Y	ear					
								\ \	íoni	ib	\perp			
1.	GST	IN	.	ļ		:	I	1		Ì			Ι.	
2.	(8)	Logal name of the registered person												.' '
	(ъ)	Trade name, if any							_			-		

PART A

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

(Amount in Rs. for all Tables)

GSTIN of supplier	Inv	oice do			Taxable value		Amount	of tax		Place of supply (Name of
Supplier	No.	Date	Value			Integrated tax	Central Tax	State/ UT Tax	Cess	State/UT)
1	2	3	4	5	6	7	8	9	10	11
]	·				

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

GSTIN of	Ţτ	ivoice d		Rate	Taxable value		Amoun	oftax		Place of supply
supplier	No.	Date	Value			Integrated Tax	Central Tax	State/ UT Tax	Cess	(Name of State/UT)
ì	2	3	4	. 5	6	7	8	9	10	- 11
		L				· · · · · · · · · · · · · · · · · · ·		,		

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

1	Details of original	Revised details of	Rate	Taxable	Amount of tax	Place of
	document	document or details of		value		supply
		original Debit / Credit			 	(Name of



					te		-						State/UTF)
GSTIN	No.	Date	GSTIN	No.	Tante	Value			Integrated	Central	State/UT	Cess	
			ł				į		Тях	Tax	Tax		
1	2	71	4	5	6	7	8	9	10	11	12	1.3	14

<u>PART B</u>

6. ISD credit (including amendments thereof) received

GSTIN at ISD	(ISD docu	ment details	rrc	amount invo	ived	
	No.	Date	Integrated Tax	Central Tax	State/	Cess
					UT Tax	
1	2	3	4	5	6	7
ISD Invoiceeligible ITC						
ISD Invoice—incligible ITC						
ISO Credit note -eligible FFC						
ISD Credit note ineligible ITC						

PART- C

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

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



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

	Monthly return	
		Your
		Month
1.	GSTIN	
2.	(a) Legal name of the registerest person Auto Popularesi	
	(b) Trade name, if any Auto Populated	

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

					,						
3. T	urnover										
Sr.	Type of Tumover	T				^	mοι	TIT!			
No.		<u>'</u>									
1	2						3				
(i)	Taxable [other thun zero rated]		L			[_		! "T			
[-(ii)]	Zero rated supply on payment of Tax							i		Ĺ.	
(iii)	Zero rated supply without payment of			\Box	\neg	\top					
	Tax		1 1							<u> </u>	
(iv)	Deemed exports	-					<u>i </u>	I. I		Ll	
(v)	Exempted			. [Į	Ι.				
(yi)	Nil Rated		I I			ĺ					
(vii)	Non-GST supply	<u> </u>	[]		L					í	
	Total	Τ΄_							_]		ij

4. Outward supplies

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

Rate	Taxable Value	Amount	of Tax
		Integrated Tax	CESS
<u> </u>		3	4
A. Taxable	supplies (other than reverse charg	c and zero rated supply) [Ta	x Rate Wise]
			"
B. Supplies	attracting roverse charge-Tax pa	yable by recipient of supply	
			•
C. Zero rate	od supply made with payment of I	ntegrated Tax	
<u> </u>			
	ic supplies mentioned at A, the va attracting TCS-[Rate wise]	luc of supplies made though	an e-commerce
GSTIN of o-	commerce operator		
	<u> </u>		 ··



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

Rute	Taxable Value	-	Amount of Tax	
!		Central Tax	State /UT Tax	Cess
I	2	3	4	5
A. Taxa	ble supplies (other than reverse ch	arge) [Tax Rate wise]		
В. Ѕцрр	lies attracting reverse charge- Tax	x payable by the recipi	ient of supply	
i		<u> </u>		
C. Out o	of the supplies mentioned at A, the ting TCS [Rate wise]	value of supplies ma	de though an e-comm	erce operator
GSTIN o	f c-commerce operator			

4.3 Tax effect of amendments made in respect of outward supplies

Rate Net differential value		Amo	unt of Tax	
	Integrated tax	Central Tax	State/UT Tax	Cess
. 1 2	3	4	5	6
(I) Inter-State supplies				
Integrated Tax) [Rate wise] B Zero rated supply made with paymen	it of Integrated T	ax [Rate wis	[c]	
C Out of the Supplies mentioned at A, t	the value of supp	lies made the	ough an e-commerce	operate
<u>_</u>	<u></u> .			
(II) Intra-state supplies				
A Taxable supplies (other than reverse	charge) (Rate wi	se]		
	1	-		
B Out of the supplies mentioned at A, that racting TCS	oc value of suppl	ies made the	ough an e-commerce	operato
· · · · · · · · · · · · · · · · · · ·			l	

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



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

Rate of	Taxable		Amount	of tax	
tax	Value	Integrated Tax	Central Tax	State/UT tax	CESS
1	i 2		4	5	6
(1) Inter-S	state inward supp	lies [Rate Wise]			
(II) latra-S	tate inward supp	lies [Rate Wise]			

58. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of	Differential		Amount	of tax				
tax	Taxable Value	Integrated Fax	Central Tax	State/UT Tax	CESS			
I	2	3	4	5	6			
(I) Inter-	State inward supp	olies (Rate Wise)						
	L							
(II) Intra-State inward supplies (Rate Wise)								
ľ	· 							

6. Input tax credit

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

Description	Taxable value		Amount of tex			Amount of FFC			
	(Integrated Tax	Contral Tax	State/ UT Tax	CESS	Integrated Tax	Central Tax	State/ UT fax	CESS
1	2	25	4	5	6	7	8	. 0	10
(1) On account of se	pplies recei	ived and debi	t notes/cre	edit note:	s receiv e	d during the	current tax	period	
(a) Inputs						Ī <u>.</u>	[_ · ···-
(b) Input services	T								
(c) Capital goods								<u> </u>	<u> </u>
(II) On account of an	nendments r	made (of the	details fur	nished ir	eariler t	tax periods)			
(a) Inputs				l		[
(b) Input services						·			
(c) Capital goods		i							<u>.</u>

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

Description	Add to or		Amount		
1	reduce from	Integrated	Central	State	CESS
1	output	tax	tex	/ ITT	. [
	liability			XBX	
·· ·	2	В	4	5	6
(a) DC elaimed on mismatched/duplication of invoices/debit notes	Add				



(b)	Tax liability on mismatched credit notes	Add		
(e)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce		
(d)	Reclaim on rectification of mismatch credit note	Reduce		
(e)	Negative tax liability from provious tax periods	Reduce		
æ	Tax paid on advance in cartier tax periods and adjusted with tax on supplies made in current tax period	Reduce		
(g)	Input Cax oredit reversal/reclaim	Add/Reduce		

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax					
		Integrated las	Central tax	State/UT Tax	CESS		
1	2	3	4	5	6		
8A. On outward supplie	s	•		<u> </u>			
			1				
8B. On inward supplies	attracting reverse charge						
	"						
8C. On account of Input	Ties Cogdit						
Reversal/reclaim				łl			
8D. On account of migrations.	patch/ rectification /other						

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			of other TTC		Credit of interest on rectification of mismatch	liability	Delay in payment of tax		
ı ' '''	. 2	3	1	5	6	7	В	9	
(a) Integrated Tax					Ì				



(b) Central Tax			 ſ	 	
(c) State/UT					
Tax		<u>-</u>			
(d) Cess					

11. Lute Fee

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

Part B

12. Tax payable and paid

Description	Tax payable	Paid in		Paid through TTC				
		cash	Integrated Tax	Central Tax	State/UT Tax	Coss		
1	2	3	1	5	6	7	8	
(a) Integrated Tax			.					
(b) Central Tax				j				
(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) Interest on account of		
(a) Integrated tax		 .
(b) Central Tax		
(c) State/UT Tax		
(d) Cess	<u></u> [
II Late fee		
(a) Central tax	į	
(b) State/UT tax		

14. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Foc	Other	Dehit Entry Ness.
Ĺ	2	3	4	5 -	6	7
(a) Integrated tax						
(b) Central Tax				[
(c) State/HTTax " "T						
(d) Cess					'	
Bank Account Details (Dre						



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

Description	Tax paid in cash	Tax paid through FIC:			Interest	Late fee	
		1 -	Control Tax	State/UTT Tax	Clean		
[2	3	4	.5	-6	7	*
(a) Integrated tax						:	
(b) Central Tax						i	
(c) State/UTTTax							
(d) Closs	L						

Verification.

I hereby solemnly affirm and declare the the best of my knowledge and belief and	at the information given herein above is true and correct to nothing has been concealed therefrom.
	Signatures of Authorised Signatory
Ptace	Name of Authorised Signatory
1	
Date	Designation



Instructions:-

1. Terms Used :-

m) GSTIN :- Goods and Services Tax Identification Number

b) TDS :- Tax Deducted at source

a) TCS:- Tax Collected at source.

- GSTR 3 can be generated only when GSTR-1 and GSTR-2 of the tax period have been filed.
- 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.
- Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and each ledger.
- 6. Tax liability relating to outward supplies in Table 4 is not of invoices, debit/credit notes and advances received.
- 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.
- 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.
- 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 taxpayor 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 each 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 fiting of valid GSTR 3.



Form GSTR - 3A /See rule 68]

Re	ference No:			Date:
Та 	GSTIN	Name Address		
		_	defaulter u/s 46 for r	of filing return
	Tax Period		Type of Retu	
	received and k	i discharge resulta		rmish return for the supplies made aforesaid tax period by due date. It date.
2.	tax liability w with this offic	ill be assessed to se. Please note tha	/s 62 of the Act, based	n within 15 days failing which the lon the relevant material available assessed, you will also be liable to
Э.	Please note th	at no further com	nunication will be issu	ed for assessing the liability.
4.		all be deemed to before issue of the		n case the return referred above, is
			Or	
	Notice to ret	turn defaulter u/s	s 46 for not filing fina registration	l return upon cancellation of
		ion order No on Reference Num	ber, if any -	Date 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.

- 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.
- This notice shall be deemed to be withdrawn in case the roturn is filed by you before issue
 of the assessment order.

Signature Name Designation



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The second advantage and an earth manifest material agreement agreement and accommodately set a conditional quantities are transferred as

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Form GSTR-4

[See rule 62]

Quarterly return for registered person opting for composition levy

											Year Quarter		
· ,	GSTI	N]			[[]] [1
(a)	Legal	пать	of the	egiste	ered p	erson			Auto Popu	ared			
į (b)	Trade	name	e, if any						Vico Popo	article!			
. (8)	Aggr	gato	Turnove	r in th	в ргес	ceding 1	inancia	al l					\Box
	Year												
(b)	Aggr	agato '	Turnove	r - Ap	ril to	June, 20	17						
t. Inw sharge GSTIN of			details		_	upplie axable value		which	Amount		d on rev	Plac	e of
upplier	L						L					(Nar	
	No.	Dat	e Val	lue			Integr	roted (Central	State/UT	CESS	State	
	_	1.					Ta		Тях	Тях			
ı	2	٦		4	5	6	7	'	8	9	10		1 L
4B. In	wnrd s	uppli	es recei	ved f	rom s	тедізте	red su	pplier (attracting	reverse e	harge)	ļ .	
4C. In	ward s	սթթեն	es recci	ved t	rorn z	ari uriteg	zistere:	d suppli	er				
	;	Ť		Ţ				Ť					
4LD, III		6.000	.l.a.a.									١	
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	voice				oice			e value					sup
GSTIN	No.	Date	ĞSTI N	No.	Date	Value			Integrate d Tax	Central Tax	State/UT Tax	Cess	(Na o Sta U
1	1 2	3	4	5	6	7	- 8	9	10	1.1	12	13	Τ.

incorrect

Debit Notes/Credit Notes [original)]



1.					3									
ľ			bit No	otes/ (Crodit I	Notes	(amendmen	t of del	bit notes	/credit no	les furnis	hed in ear	lier tax	
ŀ	perio	ব্র					:	I		l		1		ı ···

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

Rate of tax	Turnover	Composition	tax amount
1	2	Central Tax	State/UT Tax

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

Quarter	Rate		Original detail	ls	Revised details			
		Ταπιονει	Central Tax	State/UT tax	Титомет	Central Tax	State/UT Tax	
1	2	3	. 1	5	66	7	8 _.	
					[

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

Rare	Gross	Place of supply			Amount	
	Advance	(Name of State				
	Paid	/IJT')	Integrated	Central	State/ UT Tax	Cess
,	 	<u>,</u>	Tav	Tav	<u>.</u>	-
] 2		4	5		' '
		r the current qua				
	vance amoun : llability)	t paid for reverse o	charge supplie	s in the tax p	eriod (lax amou.	nt to be added to
8A (1). I	ntra State sur	plies (Rate Wise)				
	I					<u> </u>
8A (2), j	Inter-State Suj	oplies (Rate Wise))	T		
		on which tax was d in Table 4 abov			ivoice has been i to be reduced fi	
8B (1). 1i	itra-State Sup	plies (Rate Wise)		!		
8B (2). ti	ntra-State Sup	plies (Rate Wise)				
II Amen	dmeats of lat	formation furnisi	hed in Table]	No. 8 (I) for	an carlier quai	ter
Year	Quarter	Amendment relationship		ation	8 A (1) 8A(2)	8B(1) 8D(2)



9. TDS Credit received

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

10. Tax payable and paid

Description 1	Tax amount payable	Pay tax amount
(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/UTTTax						
(d) Class						
Bank Account Details	(Drop Do	wπ)	[٠ .

13. Debit entries in cash tedger 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



Instructions:-

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 autopopulated in subsequent years.
- Table 4 to capture information related to inward supplies, rate-wise;
 - (i) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of service;
 - (v) Tax recipient to have the option to accept invoices auto populated/ add 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.
- Table 6 to capture details of outward supplies including advance and net of goods returned during the current tax period.
- Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.



- 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-2)

Yes Que	ae Arts:r			
1,	(a)	Legal name of the registered person	Anni Popir and	
<u> </u>	(b)	Trade name, if any	Auto Propolated	
		and supplies received from registers e charge	ed person including supplies attractiv	ıg

GSTIN of supplier		oice de	tails	Rate	Taxable value		Amoun	t of tax		Place of supply (Name of
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tex	Coss	Stote/UT)
1 "	2	3.	1	5_5	6	7	8	9	10	t I
TA. [nward Charge	չ ու թթ ին)	es rece	ived 1 	rom a ro	egistered su	pplier (oth	er than supp	illes attr	zeting
	nward	euppli	ės recei	ived f	rom a re	gistered su	pplier (att	racting reve	rse chur	ze)
							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			T-7 ··-

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

Details of door		_	Revi docur				Rate	Taxable value	4	Amoun	t of tax		Place of
		•	of or				ĺ	Agine					supply (Name of
					Not				<u> </u>				State/UT)
GSTIN	No.	Date	GSTIN	No.	Tante	Value			Integrated	Central	State/UT	Cleas]]
<u> </u>							Ι.		Tax	Tax	Tax		<u>.</u> і
<u></u>	2	3_	4	5	6	7	8	9	10	11	. 12	13	14
1]				L							Γ		

5. TDS Credit received

GSTIN of deductor	Gross value	Amo	unt of tax
		Central Tax	State/UT Tax
1	2	3	4



:		
1		

Form GSTR-5 [See rule 63]

Return for Non-resident taxable person

					Pai		١			
					íon					
		i					Γ	ľ		

1.	OST	иг				į				Τ		
2.	(a)	Legal name of the registered person	-7	G-1	• • •	5-12-13	417	.:::				
	(6)	Trade game, if any	Λ	1.11	o i	10 p2 (1)	i 1.L	. Li				
	(c)	Validity period of registration	^	eri.	. e 1	5 (154);	Si Ç	φij				

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

(Amount in Rs. for all Tables)

Details	Details of bill of entry		Rute	Taxable	Aimoiint		Amount of ITC available		
No.	Date	Value		value	Integrated Tax	Class	Integrated Tax	Cless	
1	2	3	4	5	G	7	6	9	
				ļ					
					···· •				

4. Amendment in the details furnished in any earlier return

	riginal etnils		Revised details						_		Different TTC (+/	
	ill of	Bli	it of en	try	Rate	Taxable value	Amou	nt	Amount of availab			
Ze	Гээте	No.	Τλητε	Value			Integrated Tax	Секк	Integrated Tax	Coss	Integrated tax	Cicaa
	2	3	4	5	0	7	8	9	10	'!'	12	13
l			L						_		L	

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

+c	STIN/	lπ	No. Date Value		Rate	Taxable	Amount				Place of
	UIN	Zo.	Onte	Value :		value	Integrated	Central		Coss	Supply
							Tax	Tax	- /		(Name of
:							'	L	UT .		State/UT)



			'						Тах		
Ĺ	1	2	. 3	4	5	6	7	8	9	10	11
L											
L		li				. <u> </u>					<u> </u>

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

Place of Supply]	nvolce d	ctails	Rate	Taxable Value	Amo	mι
(State/UT)	No.	Date	Value	i	12.112	Integrated Tax	Cess
	2	3	4	5	6	7	8
					<u> </u>		

7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table θ

Rate of tax	Total Taxable		Amount					
	value	Integrated	Central	State /UT Tax	Cess			
1	2	3	4	5	6			
7A. Intra-State suj	pply (Consolidat	ed, rute wise)						
		· 5. <u>7</u>						
7B. Inter-State Su	pplies where th	c válue of inyo	ice is upto F	ks 2.5 Lokh (Roi	te wisel			
Place of Suppl	ly (Name of			· -				
State)								
		i						

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]

Details of original	Rovised	details	of	Rate	Taxable	Amount Place of
document	docur	nent or			Value	supply
	details	of origi	nal			
	Debji/Cr	edit No	tes	:		
GSTIN No. Date	GSTI No.	Dute	Value	l i		IntegratedCentral State / Cess
	N					Tax Tax UT Tax
<u>.</u> 1 2 3	4 5	- 6	7	8	9	10 11 12 13 14
8A. If the invoice	details liumis	hed ear	rlier we	re inc	correct	
		···				<u> </u>
8B. Debit Notes/C	redit Notes [c	rlginal)	'		•
		Ŭ.	·*			<u> </u>
8C. Doblt Notes/C	redit Notes [c	ımendir.	nent of	debit	notes/er	redit notes furnished in earlier tax
periods)						
i			—· į		1	1



9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Tuble 7

Rate of tax	Total		Amo	urit	
	taxable value	Integrated Tax	Central Tax	State / UT Tax	Cess
	2	3	4	5	6
Tax period for w revised 9A. Intra-State Su		_			
700	! <u>. </u>				
9B. Inter-State Si					
Place of Supply	(Name of S	tate)			

10. Total tax liability

	Taxable		Am	ount of tex	
Rate of Tax	value	Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	25	4	.5	6
10A. On acc	ount of outw	vard supply	•		
			· · · · · · · · · · · · · · · · · · ·		
10B. On acc	ount of diffe	rential ITC	being ne	gative in T	able 4
					l"

11. Tax payable and paid

Description	l'ax payable	Paid in cash	Paid throu	igh ITC	Tax Paid
· 	,		Integrated tox	Cless	
I	2.	3	4	5	6
(a) Integrated					
Tax (b) Central Tax					
(c) State/UT					
Tax ·					
(d) Cess				T	<u></u> _

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

Description	Amount payable	Amount paid
1 1	2	3
I Interest on accou	unt of	
(a) Integrated		
tax		
(b) Central Tax		
(c) State/L/T		
Tax		
(d) Cess /		
II Late fee on acco	ount of	1
(a) Central tax		



(b)	State / UT		•	 1
tax				

13. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
Ĺ	2	3	4	5	6	7
(a) integrated tax						' '
(b) Central Tax						
(c) State/UT	[]				
Tax						
(d) Cess						
Bank Account Detail	ls (Drop	Down)				

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

Description	Tax paid in	Tax paid thro	Tax paid through FIC			
	eash	Integrated tax	Cess			
1	2	3	4	5	6	
(a) Integrated tax (b) Central Tax (c) StateAJT 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:-

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 Nomenclature

c. POS: Place of Supply (Respective State)

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.
- 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
 carlier.
- 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.
- 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:
 - 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 -
 - 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.



- 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 FTC will be posted to the respective ledgers.



Form GSTR-5A |Sec 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

ι.	GSTIN	of the	supplier-
----	-------	--------	-----------

- 2. (a) Legal name of the registered person -
 - (b) Trade name, if any -
- 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	
<u> </u>	2	.3	4	

Amendments to taxable outward supplies to non-taxable persons in India.

(Amount in Rupees)

:	Month	Place of supply (State/UT)	Kate of tex	Taxable value	Integrated tax	Cess
į	I	2	3	4	5	6
Ī						

6. Calculation of interest, penalty or any other amount

Sr. No.	Description	Amount of tax due					
	·	Integrated tax	CESS				
	2	,cr	4				
, t.	Interest						
2.	Others (Please specify)						
	Total						



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

Sr. No.	Description	Amount p			Amount paid			
		Integrated tax	CESS	entry no.	Integrated tax	CESS		
L	2	3	4	5	6	7		
1.	Tax Liability (based on Table 5 & 5A)							
2.	Interest (based on Table 6)			•				
3.	Others (Plense 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.

	Signature
Place	Name of Authorised Signatory
Date	
	Designation /Status



Form GSTR-6

[See ride 65]

		Internation												
		Return for input service	'qētīj)	put	or.	· -				- ·				
										Yea Mor		T	1]
1.	(a) (387)	TN Legal name of the registered person		Τ	Τ	T	Τ	ŀ	Τ	<u> </u>	Ш	\dashv		
	(b)	Trade name, It'any												

3. Input tax credit received for distribution

GSTIN of supplier		ico deta	uls	Rate	Taxable value	Amount of Tax					
	No	Date	Value			Integrated Central State / UT CESS tax Tax Tax					
. 1	2	3	4	5	6	7	. 8	9	10		
		- ·									

(Amount in Rs. for all Tables)

4. Total TTC/Eligible TTC/Incligible TTC to be distributed for tax period (From Tuble No. 3)

Description	Integrated tax	Central Tax	State / UT Tax	CESS
I	. 2	3	4	5
(a) Total TTC available for distribution				
(b) Amount of eligible ITC				
(e) Amount of ineligible				

5. Distribution of input tax credit reported in Table 4

GSTIN of	ISĐ	invoice	Distribution of ITC by ISD						
recipion/State, if recipiont is unregistered	No.	Date	Integrated Tax	Central Tax ,	State / UT Tax	CESS			
l l	2	3	4	5	6	7			
5A. Distribution of the an	nount of eli	gible TTC			'-	•			
			<u> </u>	[
5B. Distribution of the an	nount of inc	sligible ITC							
				<u> </u>	l . <u> </u>				



6. Amendments in information furnished in earlier returns in Tuble No. 3

Origins	al det	ails	Γ.					Revi	sed details			
GSTIN	No.	Date	GSTIN				Rate	Taxablu		Λ mbu π	t of Tax	
υľ			of	To	volee/	debit		valus				
supplier			supplier	note	e/ored	lt note						
					detai	ls			·			
				Nα	Date	Value			Integrated	Central	State /	CESS
									tax	Tax	UT	:
L											Tax	<u>. </u>
ı	2	3	4	_ >	0	7	8	ÿ	10	- 11	12	13
6A. Inf	form	ation	furnishe	ed in	Table	3 in an	ı earl	ier perio	d was incon	rect.		
										"		
6B. De	bit N	lotes	/Credit N	Votes	recei	ved [O	rigina	[[z	_			
					ľ · · · · - ī							
6C, De	bit N	lotes	/Credit N	Votes	[Am·	endmer	its]				'	
							[

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

Description	Integrate tax	ed / Central ; Tax	State/ Uff Tax	Coss
1	2	35	4	5
7A. Topot (as 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 recipient		eredit 10.	ISD i	invoice	Input tax distribution by ISD							
	No.	Pate	No.	Date	Integrated Tax	Central Tax	State Tax	CESS				
1	2		4	5	6	7	8	9				
8A. Distribution	8A. Distribution of the amount of eligible ITC											
8B. Distribution	of the a	mount o	f incligible	₃ ITC			L	<u> </u>				
		[

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

	Ot		input ta: tribution		t	Re-distr	Re-distribution of input tax credit to the correct recipient							
	GSTIN ISD Invoice ISD credit of detail note					GSTIN of new		ST) voice	Input	tax credit	redistri	buted		
			Date	recipient	No.	Date	Integrated Tax	Central Tax	State Tax	CRSS				
Ì	I	2 ;	3 ;	4	5	6	7	Я	9	10	Į I	12.		
ĺ	9 A. Di s	tributio	on of the	amou	nt of e li	igible ITC								



9B. Distribution of the amount of ineligible ITC		<u>.</u>	

10. Late Fee

On account of	Contral [Fax	State / UT tax	Debit Entry No.
1	2		.3	4
Late fee				

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Britry Nos.
i	2	3	4
(a) Central Tax	i		
(b) State/UT Tax	•		
Bank Account Deta	ils (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.

Signature of Authorised Signatory

Place Name of Authorised Signatory

Date Designation /Status



Instructions:-

- Terms Used :
 - a. GSTIN :- Goods and Services Tax Identification Number
 - b. ISD :- Input Service Distributor
 - i. 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.
- ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
- ISD will not have any reverse charge supplies. If ISO wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
- ISD will have late fee and any other liability only.
- 6. ISO has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
- Ineligible ITC will be in respect of supplies made as per Section 17(5).
- 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.
- Refund claimed from each ledger through Table 11 will result in a debit entry in electronic each ledger.



Form GSTR-6A

[See Rule 59(3) & 65]

Details of supplies auto-drafted form

	(Anto-drafted from GSTR-1)			
		Year		Т
		Month		
1.	GSTÍN " " "		1	
2.	(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	Invo	siee de	tails	Rate	Taxable value		Amount	of Tax	
sappner	No	Date	Value			Integrated tax	Central Tax	Tax	Cess
1	2	3	4	5	6	7	8		· · · · (6 · ·)

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

	Details doc	of orig	_	Re	visc	त वटा	lails o	f do	coment	or details o	ıf Debit.	/ Credi	Note
ŀ	GSTIN of supplier	No.	Date	GSTIN	Νo.	Date	Value	Rate	Taxable		Атоши	t of tax	
	supplier			of					value	Integrated	Central	State /	Cess
!				supplier						lax	Tax	UT	
!											Tax		
	ı	2	75	4	5	6	7	8	9	10	11	12	13
Į,	.												
l													



Form GSTR-7 [See rule 66 (1)]

Return for Tax Deducted at Source

Year		
Month		

L GSTIN		Γ		i			Г			
 (a) Legal name of the Deductor 	_	7.1	ato P	ાણન	ı/as	ಾರೆ.				
(b) Trade name, if any		Α.	into P	opi	day	g-d		_	 	

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN of	ount paid to deductee on which tax is deducted	Amount	of tax deducted	at source
deductee		Integrated Tax	Central Tax	State/UT Tax
1	 2	3	4	5
!				

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

	Original		Revised details							
Mon	th GSTIN of deductee	Amount paid to deductee on	GSTIN Amount paid to of deductee on		Amount of tax deducted at so					
		which tax is deducted	deductee	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		
(h) Central Tax		•
(c) State/UT Tax		

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
1	" · · · · · · · · · · · · · · · · · · ·	3.
(I) Interest on account of TDS in	respect of	
(a) Integrated tax		
(b) Central Tax		



(c) State/UT Tax		
(II) Late 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	, v	j 7
(a) Integrated Tax				· · · - · —		
(b) Central Tax		[i	
(c) State/UTTTax	L. "	[.				
Bank Account Dutails (I	Drop Dow	п)				

8. Debit entries in electronic cash ledger for TDS/Interest payment [to be populated after payment of fax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	?	3	4
(a) Integrated Tax			
(b) Central Tax	·· 		
(c) State/UT Tex			

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 -

- t. Terms used:
 - a) OSTIN: 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 -
- Name of deductor —
- 4. GSTIN of deductee
- 5. (a) Logal name of the deductee -
 - (b) Trade name, if any -
- 6. Tax period in which tax deducted and accounted for in GSTR-7 -
- 7. Details of supplies Amount of tax deducted

Value on which	Amount of Tax ded					
tax deducted	Integrated Tax	Central	State /IJT			
		ไลห	Тях			
i	2	3	4			

Signature

Name

Designation

Office -



Form GSTR - 8 [See rule 67(1)]

Statement for tax collection at source

•							N	Ye Mo:		ι	-]
GSTIN (a) Legal name of the registered person (b) Trade name, If any	3	41T)) 5 120 • 120	יקן: זרן:	1 a 1 a 2 l a	led hed		L	L				

3. Details of supplies made through e-commerce operator

(Amount in Rs.

for all Tables)

GSTIN of the	Details of sup	oplies made wi	nich attract TCS	Amount of tax collected at source							
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	·	7					
3A. Sup	<u>plies m</u> ade to re	gistered person	ns	• • • • • • • • • • • • • • • • • • • •							
<u>ا</u> .	olies made to ur										

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

Original details			Revised details						
Month	GSTIN	GSTIN of	Details of supplies made which attract TCS			Amount of tax collected a source			
	supplier	supplier	Gross value	Value of	Net	Integrated	Central	State/UT	
			of supplies	supply	truiorua	Tax	Tax	Tax	
			made	returned	liable for			ļ	
!					TCS	:			
1	2	3	4	5	6	7	8	9	
¡ 4A. Supplie	s made to	registere	d persons		·]	
['- "								1	
4B, Supplie	4B. Supplies made to unregistered persons								
		_							

5. Details of interest

On account of	Amount		mount of Inter	cal
	ln defhuit	Integrated Tax	Central Tax	State /UT
1	2	3	4	.5
Late payment of TCS amount				



6. Tax payable and paid

Description	Tax payable	Amount paid
1	22	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		i
(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			1		
(b) Central Tax					
(c) State/UT Tax					
Bank Account Details	: (Drop l	I Down)			

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

	Description 1	Tax paid in cash 2	Interest 3
(0)	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
4.	

Instructions:-



1. Terms Used :-

a. GSTIN:- Goods and Services Tax Identification Number

b. TCS :- Tax Collected at source

- An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
- 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.
- Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
- 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
	ADDITION OF THE PROPERTY				

ata	rement of tuwarn subbines by	persons naving	g Chuid	ue m	Eurini	_ 	Yea: Mor	г	.l.	<u> </u>	- -
ı	UIN					Τ	П	Τ		į	
2.	Name of the person having	Auto	- 	-		\vdash		+	\vdash		\vdash
	UIN	populated			:						<u> </u>

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier	Note/Cree		it Note	Rate	Taxable value	Amount of tax			
	No	Date	Value			Integrated tex	Central Tax	State/ UT Tax	CESS
1	2	3	4	5	6	7	8	9	10
3A. Inv	oices	receivo	ed						
									•
							·		
3B. Del	oit/Cn	edit No	ite recei	ved				•	
								·	

4. Refund amount

Verification

Integrated tax	Central Tax	State/ UT Tax	CESS
_	2	3	4
Bank detail	s (dr <u>op down)</u>		

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

Place	Signature
Date	Name of Authorised Signatory
	Designation /Status



Instructions:-

1. Terms Used :-

a. CSTIN: 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.
- 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 Eurolmout as Goods and Services Tax Practitioner $\underline{Purt - A}$

		State /U1 - District - 🗸
(i)	Name of the Goods and Services Tax Practiti	oner V
!	(As mentioned in PAN)	
(iii)	PAN	
' '		
(iii)	Email Address	
(iv)	Mobile Number	
New	Information submitted above is subject to indine verifica	ation before proceeding to fill up Part-B.
	PAR	T. P
1.	Enrolling Authority	. Centre
		State
그.	State/UT	
_3,	Date of application	
4	Enrolment sough(ss;	(1) Chartered Accountant holding COP
i		(2) Company Necretary holding COP
		(3) Cost and Management Accountant holding COP
		(4) Advocate
		, , ,
		(5) Graduate of Postgraduate degree in Commerce
		(6) Graduate or Postgraduate degree in Banking
		(7) Graduate or Postgraduate degree in Business Administration
		(8) Condeste or Postgraduate degree in Business Management
		(9) Degree examination of any recognized Foreign University
L		(10) Redred 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 Advocates registered with Bar (Name of Bar	
°	Council)	
6.1	Registration Number as given by Bar	
62	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	Scanned copy of Pension Certificate issued by AC office or any
	retirement	other document evidencing retirement
ä.	Applicant Details	
8.1	Full monte as per PAN	
8.2	Father's Name	
8i	Date of Birth	
8.4	Photo	



8.5	Gender		
8.t>	Asdhaar	*loptional*	
8.7 8.8 8.9	PAN	Fre filled from Part A>	
8.8	Mobile Number	Pre filled from Part A>	
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.	1	
9.2	Floric Nije		
9.3	/ Name of the Premises / Building		
9.4	Road / Street Lamp	· ·· ··· · · · · · · · · · · · · · · ·	
9.4 9.5	Locality / Area / Village		
9.6	District		
9.7	State		
9.8	PIN Code		
10.	Qualification Details		
10.1	Qualifying Degree		
10.2	Affiliation University / Institute		
	Consent I on behalf of the holder of Aadhaar number - pre-fitted 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 should with Central Identities Data Repository only for the purpose of authentication. Verification I hereby solutionly affirm and declare that the information given herein above is true and correct to the hest of my		
	knowledge and belief and nothing has been con		
	Place	✓ DSC /E-sign of the Applicant/BVC>	
	Dote	-: Name of the Applicant>	

Acknowledgment

Application Reference Number (ARN) -
You have filed the application successfully.
GSTIN, if available:
Logal Name:
Form No. :
Form Description.
Date of Filing:
Time of filing:
Center Jurisdiction;
State Jurisdiction :
tiled by :
Temporary reference number, (TRN) if any:
Placet

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)]

Eurolment Certificate of Goods and Services Tax Practitioner

Γι.	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
Enrol	Iment Authority
ļ	Name and Designation.
	Centre / State



Form GST PCT-03

[See rule \$3(4)]

Reference No.	Date
To	
Name	
Address of the Applicant	
GST practitioner enrolment No.	
Show Cause Notice	for disqualification
It has come to my notice that you are guilty hereunder: 1. 3.	of misconduct, the details of which are given
You are hereby called upon to show cause of your should not be rejected for reasons stresponse within <15> days to the undersigned on	
	ulated date or fail to appear for personal hearing ill be decided ox parts on the basis of available
	Signature
	Name
	(Designation)
	•



Form GST PCT-04

[See rule 83(4)]

Reference No.	Date-
То	
Name	
Address	
Enrollment Number	
Order of rejection of care	olment as GST Practitioner
This has reference to your reply dated in r Whereas no reply to notice to show cause Whereas on the day fixed for hearing you Whereas the undersigned has examined y and is of the opinion that your enrolment is tis 1. 2.	esponse to the notice to show cause dated
The effective date of cancellation of your care	olment 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

Го	
The Authorised O:	fficer
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

- *solemnly authorise,
- *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.		List of Activities	Check box
No)_		
1	۱.	To furnish details of outward and inward supplies	
[2	2.	To furnish monthly, quarterly, annual or final return	Ī
3	3.	To make deposit for credit into the electronic cash ledger	L
	1.	To file an application for claim of refund	
	5.	To file an application for amendment or cancellation of registration	

The consent of the ----- (Name of Goods and Services Tax Practitioner) is

signatory
Name
on/Status



<u>Part_B</u>

Consent of the Goods and Services Tax Practitioner

softening according consent to act as the Co-	ax Practitioner:: Enrolment Number do hereby ods and Services Tax Practitioner on behalf of
	Signature
	Name
Date	Enrolment No.



	<u> </u>	tes ult	s of Match	ing after filing	of the Retur	ns of Se	ptemb	er (to l	be filed by 20	th October	1	
Γ.		<u>"Bi</u>	il of Entry No	. /Invoice/Debit	· ·				_ ··—··· _			
			Note/Cn	edit Note	ITC	Output Lia	ability			Interest		
	Month	Date	Number	Taxable Value	Integrated	Central	State		Integrated	Contest		
A.	Finally Accept				integrated.	COLLCIAL	1,01	CESS	Integrated	Central	State	Cess
A.1		-				.46 1						
(4		1085, D6	kontano czed T	lit Notes of the mon	itti ov zebrevine	r mat nave	такспе	0				
',	September						!		Nil			ļ
2	September		L			<u> </u>			Nil			<u> </u>
A.2	Details of Invol	ces, De	bit and Cred	lit Nates of the mon	th of August tha	al were fou.	nd to ha	ve mism	atched in the re	turn of the mo	nth of Augu	usi filed
	_by 20th Septen	nber bu	t mismatch u	vas rectified in the r	return for the mo	onth of Sep	<u>tember</u>	filed by	20th October			
1	August						"		Nil			Τ
2	August	l	!			ļ			Nil			
A.3	Details of Invol	ces, De	bit and Cred	lit Notes of the mon	th of July and b	efore but n	ot earlie	r than A	pril of the previo	us Financial `	ear which	had
	become payab	le but ti	he pairing su	pplier/recipient has	included the de	italis of cor	respond	ling doci	ment in his retu	m of the mon	th of Septe	mber
	filed by 20th O	ctober a	and the recta	im is being allowed	alongwith refur	nd of intere	st					
1	Month	!				İ			Refund			
2	Month								Refund			
В.	Mismatches/	Duplic	ates that h	ave led to increa	se of liability	in the re	turn for	r Septe	mber filed by	20th Octob	EL	
B. 1	Details of Invol	ces, De	bit and Cred	lit Notes of the mon	th of July that w	ere found i	to have i	mismalo	hed in the return	of the month	of July file	d by
	20th August bu	d misma	atch was not	rectified in the retu	m for the month	of August	filed by	20th Se	ptember and ha	ve become pa	ryable in th	e retum
	for month of Se	ptemb	er to be filled	20th October						·	•	
1	July								Two Months			-
2	July				.]		,		Two Months			
B.2	Details of Invol	ces, De	bit and Cred	ž Notes of the mon	th of August tha	l were four	nd to be	duplicat	es and have bed	zome payable	in the retur	77
	September filed	<u>1 by 20</u> 3	th October							. ,		
1	August								One Month			
2	August		<u>. </u>						One Month		: i	
B.3	Details of Involu	ces, De	bit and Cred	it Notes of the man	th of August wh	ere reversa	el was re	claimed	in violation of S	ection 42/43	and that f	lave
	become payab	le in the	return of Se	ptember filed by 20	ith October							
1	August								One Marth-hia	h	·	1

August
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	will become payable in the return for:	month of October to be filed 20th Novemi	ber	
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2	August		Two Months	
C.2	Details of Invoices, Debit and Credit Note	is of the month of September that were found	to be duplicate and will be become payable in the i	return
	for October to be filed by 20th November	·		
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_ 2	September	i	One Month	ļ
C.3			was reclaimed in violation of Section 42/43 and the	ei ww
	become payable in the return of October	return to be filed by 20th November		
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U.1	Details of Invoices. Debit and Credit Note	es of the month of September that have been		e in the
0.1 1	Details of Invoices. Debit and Credit Note	es of the month of September that have been	found to have mismatched and may become payab	e in the



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)

GSTIN -Name (Legal) -Trade name, if any Tax Period -

Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All V

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Sr.	Date	Reference	Ladger	Description	Type of	Aı	neunt debi	ted/credit	ed (Cer	ntral Taw?	State		E	Balance (1	^j ayab	le)	
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Note -

- 1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
- 2. Under description head liabilities due to 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.
- 3. 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).
- 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 - GSTIN/Temporary Id -

Demand date - Name (Legal) -

Trade name, if any Stay status - Stayed/Un-stayed Period - From ---- To ---- (dd/mm/)yyy)

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

(Amount in Rs.)

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Note -

- All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
- 2. All payments made out of eash or credit ledger against the liabilities would be recorded accordingly.
- 3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
- 4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.



- 5. 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.
 6. The closing balance in this part shall not have any effect on filling of return
- 7. 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
- 8. Payment made against the show cause natice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or each 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)

GSTIN –
Name (Legal) –
Trade name, if any Period - From ----- To ----- (dd/mm/yyyy)
Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All

(Amount in Rs.)

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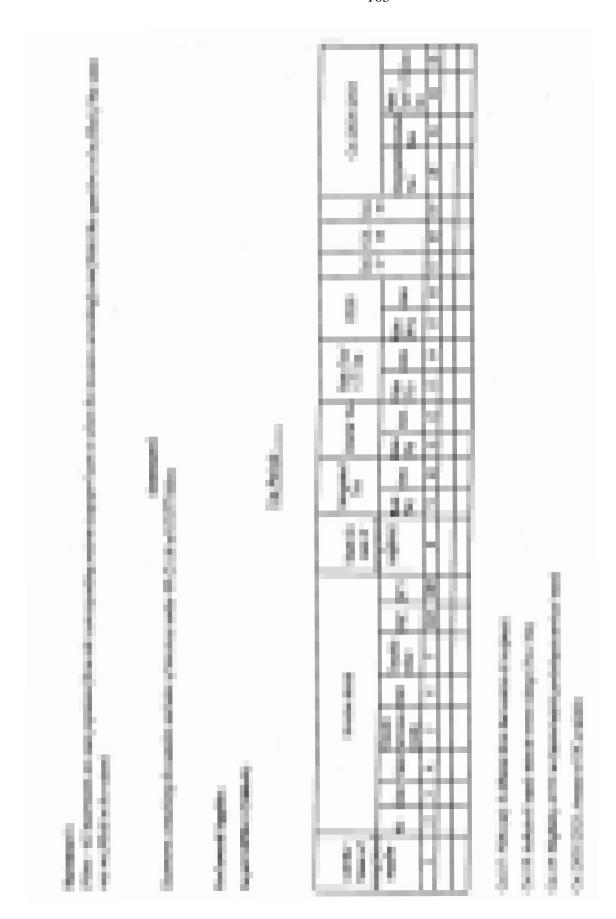
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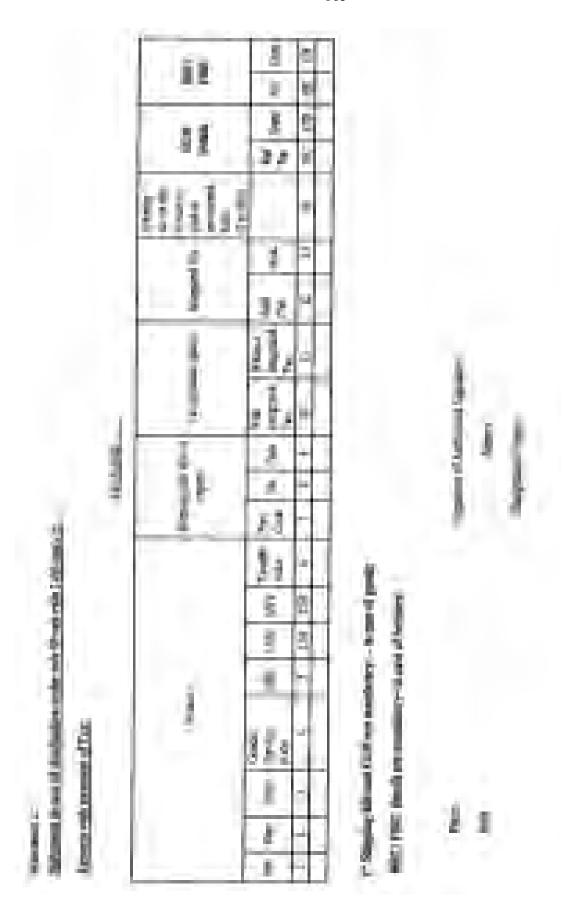
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Form GST ARA -01

|See Rule 104(1)]

Application Form for Advance Ruling

I.	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 \$TD/ISD code]		
8.	Telephone No. (with STD/ISD code)	<u> </u>	·
9.	Email address		
10.	Jurisdictional Authority	r∷name, de	signation, addresses
İ <u></u>			
11.	i. Name of Authorised representative		Optional
 	ii. Mobile No.	iii Emali Address	
12.	Nature of scrivity(s) (proposed / pres	ent) in respect of which advan	ice roling sought
	A, Category		
	Pactory / Manufacturing	Wholesale Business	Retall Business
	Warehouse/Deport	Bonded Warehouse	Service Provision
	Office/Sale Office	Lessing Husiness	Service Recipient
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)
-	Works Contract		
	B. Description (in brief)		•
		· .	or file attachment also)
13.	Issue/s on which advance ruling requ	iired (Tick whichever is appl)	entile) :-
	(i) classification of goods and/or services or both		-
	(ii) applicability of a notification issued under the provisions of the Act		.1



	(iii) determination of time and value of supply of goods or services or both	=
	(iv) udmissibility of input tax credit of tax pald or deemed to have been paid	
	(v) determination of the liability to pay tax on any goods or services or both	
	(vi) whether applicant is required to be registered under the Act	<u> </u>
	(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	j
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 rai	sed in the application is not (tick) -
		dings in the applicant's case under any of the provisions of the Act dings in the applicant's case under any of the provisions of the Act
18.	Payment details	Challan Identification Number (CIN) = Date -
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		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

Sr. 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					
	Mobile number of the appellant	 "				
9	Jurisdictional officer / concerned officer	**				
tö	Oesignation of jurisdictional officer / concerned officer	·· ·				
11	Email Address of jurisdictional officer / concerned officer	, <u> </u>				
12	Mobile number of jurisdictional officer / concerned officer	' - '				
1.3	Whether the appellant wishes to be heard in person?	Yes/No				
14.	The facts of the case (la brief)	<u> </u>				
15.	Ground of Appeal	<u> </u>				
16,	Payment details	Challan Identification Number (CIN) Date -				
-	Prayer					
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <place-may a.="" advance="" advance.<="" authority="" axide="" be="" by="" for="" impugned="" modify="" passed="" pleased="" ruling="" set="" td="" the="" to:=""></place-may>					
	 Ruting as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. 					
	And for this act of kindness, the appellant, as is duty bound, si	hall eyer proy.				



VERIFICATION

do hereby solemnly	full and in block letters), son/daughter/wife of declare that to the best of my knowledge and belief what including the documents is correct. I am making this designation) and that I am competent to make
	Signature
Pface	Name of Appellant/Authorised Signatory
Date	Designation / Status



Form GST ARA -03

[See Rule 106(2)] Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Purticulars	Remarks
1	Advance Ruting No.	
	Date of communication of the advance ruling	DD/MM/YYYY
.3	GSTIN, if any / User id of the person who had sought advance ruling	
1	Legal Name of the person referred to in social 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)	
'ı ö.	Grounds of Appeal	
	Prayer	
	In view of the foregoing, it is respectfully prayed that the Ld. / may be pleased to: a. set aside/modify the impugated advance rolling passed by Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed circumstances of the case.	the Authority for Advance
	T/hiterandor a madra.	
application	VERIFICATION (name in full and in block lette do hereby solemnly declare that to the best of my above and in the annexure(s), including the documents are in in any capacity as (designation) and the cation and verify it.	knowledge and belief what
		*
	:	Signature
Place	Name and designation of jurisdictional officer	of the concerned officer /

Date



Form GST APL - 01

[See rule 108(1)]

Appeal to Appellate Authority

- 1. GSTIN/ Temporary ID/UIN -
- 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	State/ UT tax	Integrated	Cess
	tus		tax	
a) Tax/ Cess		'		
b) Interest				
e) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
- 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	Particulars		Central	State/	Integrated	Cess	Total a	mount
of demand/			108	UT	Lax			
refund	L <u></u>			lax	l			
1	Amount	a) Tax/ Cess					< total	
	of	1, 1120, 1.2.1.1] :•	< total
	demand	b) Interest				ŀ	total	> total
	created	C) IIIIOIOSI	j				25	
	(A)	c) Penalty					< total	



	· · · · · · · · · · · · · · · · · · ·			
			> total	
	d) Fees		> 00000	
	e) Other	1	< total	
į L	charges		>	.]
	a) Tax/ Cess		< total	!
		1 }		
Amount	b) Interest		< total >	
of	c) Penalty		-: tertal	< total
demand admitted	- I dianty	1 1	>	
(B)	d) Fees		 total 	1
	c) Other	1 1	totaI	
	charges		:	
"	a) Tax/ Cess	 	< total	
	<u> </u>		>-	
Amount	b) Interest	1	< total >-	
of		1	< total	< total
demand	c) Penalty		>	73-
disputed (C)	d) Fees		<: total	
	e) Other		> ≤ total	
!	charges		> total >	
				I

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

(a) Details of payment required

Particulars		Cent. ral tax	State/ UT tax	Inte grat ed tax	Cos	Total	іткыпі.
	Tax/ Cess					total >	
	Interest				.	total :=	
a) Admitted amount	Penalty			!		total	< total >
	Fees					e. total :=	
	Other	<u></u>				s: total	



"	charges		=-
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)

Sr.	Description	Fax	Paid through	Debit		Amount	of tax paid	
No.		payahle 	Clash/ Credit Ledger	entry no.	Central tax	State/U1 tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated		Cash Ledger			-: · · · · · · · · · · · · · · · · · · ·		
''	tax		Credit Lod <u>w</u> er					
2.	Central tax		Cash Ledger					
	C.entrai lax		Credit Ledger				<u> </u>	
	State/UT	1	Cash Lodger		DAGE OF DAY	SPERMENT AND A		والإرامين المرابي
7-	Lax	!	Credit Ledger					
[4	CESS		Cash Ledger		<u> </u>			
	C. 1509.1	·	Credit Lodger					

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

Sr.	Descriptio		Amount payable					ıt paid		
No ·	п	Integrate d tax	Centra Ltax	State/U Titax	CES S	t entry BO.	Integrate d tax	Centra 1 tax	State/U T tax	CES S
Т	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	filled after	the prescribed	I period -	. Ves / N	Je

1.	7	٠,	1f	٠Y	es"	in	item	17	_
----	---	----	----	----	-----	----	------	----	---

- (a) Period of delay -
- (b) Reasons for delay -

Verification

information given hereinabove is true and nothing has been concealed there	and correc	solemnly t to the bes	affum st of my	and declare knowledge a	that the nd belief
Place:					
Date:				<signato< th=""><th>re></th></signato<>	re>

Name of the Applicant:



[See rule 108(3)]

Acknowledgment for submission of appeal

*Name of applicant****GST IN/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. Da	ite of appearance-			Date:	
Time	::				
9. C	ourt Number/ Bench	Court:	Bench:		
Places					
Date:					Signature>
		I	Name; Sesignation:		
				uthority/Appellate Additional or Joint Commissioner	



[Nee rule 109(I)]

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-						
	GSTIN/ Temporary ID /UIN-							
	Order no. Date-							
٠.	Designation and address of the officer p	essing the order appealed against-						
	Date of communication of the order app	scaled against-						
	Details of the case under dispute-							
	(i) Brief issue of the case under disput	te-						
	(ii) Description and classification of goods/ services in dispute-							
	(iii) Period of dispute-							
	(iv) Amount under dispute-							

Description	j. Central tax	State/UT	Integrated	Cess
		£4xx	tax	!
a) Tax/ Coss				
b) Interest	 .			1
c) Penalty	 	·		;
d) Fees				
e) Other charges	!			

- 7. Statement of facts-
- 8. Grounds of appent-
- 9. Prayers

10. Amount of demand in dispute, If any -



Particulars of demand/refund,	Par	tloulars	Central lax	State/UT tax	Integrated tax	Clenn	1	lnuc Jnuc
if any	Amount of demand created, if any (A)	a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other					total total total total total total total total	total
	Amount under dispute (B)	charges a) Tax/ Cess b) Interest e) Penalty d) Fees e) Other charges					total total total total total total total total	total

Place: Date:

Signature:-

Name of the Applicant Officer: Designation: • Jurisdiction:



[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-				
٩.	Order appealed against-		Number-	Date-	
5.	Appeal no.	Date-			
6.	Personal Hearing -				
7.	Order in brief-				
8.	Status of order- Confirmed/Mod	lified/Rejected	1		

9. Amount of demand confirmed:

Particul	Central tax					ated tax		ess	T	otal
ars	Disput	Determi	Disput	Determi	Disput	Determi		10etermi	Disput	Determi
	ed	ned	1713	neel	ed	ned	ed	ned	ed	recui
	Amou	Amount	Amun	Amount	Amou	Amount	Amou	Amount	Annou	Amount
_	nt		MI.	!	пl		nt		nt	
1	2	.3	4	5	6	7	8	Ą	10	11
a) Tax							·			
b)		'	1							
Intere					1					
st						!				
c)										
Penalt										
У										
d)		_								
Fees					L					
e)	!							•	•	i
Other										
S,										l
0								_		
Refun					1					İ

Place;			
Date:			

Signuture>



[See rule 110(1)]

Appeal to the Appellate Tribunal

Ι.	GSTIN/	Temporary	ID /UIN -
----	--------	-----------	-----------

- Name of the appellant -
- Address of the appellant –
- 4. Order appealed against-

Number- Date-

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

Description	Central tax	State/UT	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest	1			
c) Penalty	<u> </u>			
d) Fees				
c) 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	Particulars	Central	State/UT	Integrated	Cess	Total	Ì
of demand		lax	Lax	tax		amount	ļ



		a) Tax/ Cess					total	
		h) Interest	-				total	
	Amount demanded/						> <	<
	rejected >, if any (A)	c) Penalty					total	total
İ		d) Fees					< total	
	,	 e) Other charges					total	
			-	•			*	
		a) Tax/ Cess					total >	
i		b) Interest					total	
	Amount under dispute	c) Penalty					> . c total	e: total
	(13)						>	>-
		d) Fees					total >	
		e) Other				i l	total	
	<u> </u>	charges 					>-	i
		a) Tax/					< total	
		Cess					4.3	
		b) Interest	'				total	
İ	(C) 	as Donales					> .	
		c) Penalty					total >	total >
		d) Fees					< total	
		e) Other					>	.]
		charges			i		total >	
		<u> </u>			·			

14. Details of payment of admitted amount and pre-deposit;(a) Details of amount payable :



Particulars		Central tax	State/UTF tax	Integrated (C)	ess Total a	moun
	Tax/ Cess	tan	Lax	ida	< total	
•	Interest				et total	
a) Admitted amount	Pennhy				total **	<:
	Fees				et total	tota >
	Other charges				total	
b) Pre-deposit (20% of disputed tax)	Tax/ Coss	1			total	

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

Sr. No.	Description	Taix payable	Paid through Cash/ Credit I edger	Debit entry no.	lunegrated	Amount is Central lax	files peid State/LFF 18.x	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated	į	Clash Lodger	: <u>-</u>				
_'.	Liix		Credit Ledger	i -				
2.	Central		Cash Ledger					
"	tax		Credit Ledger					
3.	State/UT	:	Cash Ledger					
	tax		Credit Ledger	i				
1.	CESS		Cash Ledger					
<u> </u>	Citian		Credit Lashger					

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

1	Description		Amount p	onyable		Debit		Атпои	nt paid	
No.		Integrated tax	Central tax	State/UT tax	CESS	entry no.	Integrated tax	Central tax	State/UT	CESS
	2.	3	4	5		7	8	9	10	П



Ι,	Interest					i	i .
2.	Penalty			. <u></u>			
3.	Lare fee				•		
4	Others (specify)						i
4.	(specify)		1				

	V	erification	00		
I, <	inabove is true ar	id correct		declare that the wledge and belief	
Place: Date:				Signature>	
				of the Applicant:	:



[See rule 110(2)]

Cross-objections before the Appellate Tribunal

under sub-section (5) of section 112

Sr. No.		Particu	lars		
- ı	Appeal No	Date of	f filing -		
2	GSTIN/Temporary ID/UIN-			"	
.3	Name of the appellant-	-			
4	Permanent address of the appe	llant-			
5	Address for communication-				
6	Order no.		Date-		
7.	Designation and Address of the	officer pass	ing the order at	pealed against-	
8.	Date of communication of the	order appeale	d ogninst-		
9.	Name of the representative-				
10.	Details of the case under disput	te-			
(i)	Brief issue of the case under di	spute-		-	
(ii)	Description and classification (of goods/ serv	vices in dispute	-	
(iii)	Period of dispute-			·	
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cless
	a) Tax			·	
	h) Interest		 •		
	e) Penalty		<u>. </u>	-	
	d) Fees				
	e) Other charges (specify)			j	
(v)	Market value of seized goods-				
11	State or Union Territory and the decision was passed (Jurisdicti		merale (Clentre)	in which the ord	ier or
12	Date of receipt of notice of app Tribunal by the appellant or the case may be-				as the
1.3	Whether the decision or order s	appealed agai	inst involves at	y question relati	ng to



	place of su	pply -		_	"-	
	Yes	No				
14	State/UT to	x/Centr	al tax	_	than the Commissio	ner of
	(i) (ii) (iii)	Ord GS			y.	
	Head (iv)	Tax	Interest	Penalty	Refund	Total
	Integrated tax	<u> </u>				_
	Central sax	-				
	State/UT	-				
	Cares				<u> </u>	
1.5	Details of p	ayment				! _
•	Head	Tax	Interest	Penalty	Refund	Total
	Central tax	 		·- · 	<u> </u>	
-	State/UT fax	_				
	Integrated tax	,				
_	Coss		T			
	Total	 		·	· ·	
l6	In case of c	ross-ob	jections filed i	by the Commissio	ner State/UT tax/Co	entral fax;
			ftax demand of dispute	tropped or reduced	d for	



	(ii)	Amount of interest demand dropped or reduced for the period of dispute
	(III)	Amount of refund sanctioned or allowed for the period of dispute
	(iv)	Whether no or lesser amount imposed as penalty
İ	'	TOTAL
17	Relief	s claimed in memorandum of cross -objections.
18		Verification
	Place: Date:	<signature></signature>
		Name of the Applicant/ Officer: Designation/Status of Applicant/ officer:



[See rule 111(1)]

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

Ι.	Name and Designation of the appollant	Name:
		Designation
		Jurisdiction
		State / Center -
		Name of the State:

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

Date-

- 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:
 - Brief issue of the case under dispute-
 - (ii) Description and classification of goods/ services in dispute-
 - (iii) Period of dispute-
 - (iv) Amount under dispute:

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

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-



10. Amount demanded, disputed and admitted:

Particulars of demand, if	Part	iculars	Centr al tax	State/ UT tax	Integ rated tax	Cess	Total a	mount
any	Amount of demand created, if any (A)	a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges		tax	ida		<pre></pre>	< total >
	Amount under dispute (B)	a) Tax/ Cess b) Interest c) Penalty d) Fees c) Other charges					<pre> total > total > total > total > total > total > </pre>	totai >

Place:	
Date:	< Signature

Name of the Officer: Designation: Jurisdiction:-



[See rule 114(1)]

Appeal to the High Court under section 117

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 Date-										
6.	Name and Address of the	Appellate Trib	unal passing th	e order appea	led against-						
7.	Date of communication o	Tthe order app	caled against-								
8.	Name of the representativ	c									
9.	Details of the case under o	dispute:									
	(i) Brief issue of the cas	se under disput	e with synopsis	i							
	(ii) Description and class	sification of go	ods/ services in	n dispute							
	(iii) Period of dispute										
	(iv) Amount under dispute										
	Description	Central tax	State/ UT	Integrated	Cess						
		1	tax	tax	ļ						

- (v) Market value of seized goods
- 10. Statement of facts

a) Tax/ Cessb) Interestc) Penaltyd) Fees

e) Other charges

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



Verification

I, < information given hereinabove and nothing has been concealed	e is true and correct to the best of	irm and declare that the f my knowledge and hetief
Place: Date:		
	•	<signuture></signuture>
		Name:



Form GST TRAN - 1 [See rule 117(1), 118, 119 & 126]

Transitional ITC / Stock Statement

- I. 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 taws:

(a) /	Amount of Convat credit carried forward to electronic credit ledger as central tax (Section 140(1) and Section 140(4)(a))									
Sl. no.	Registration no.	Lax period to which the	Date of Jiling	Bulance cenvat credit carried	Cenvat Credit admissible					
	under existing law	last return filed under the	of the return	forward in the said last	as ITC of central fax in					
	(Central Excise	existing law penains	specified in	return	accordance with transitional					
	and Service Tax)		Column no. 3		provisions					
. !	2	3	4	5	fi					
	Total									

(b) Details of statutory forms received for which credit is being carried forward

Period: 1st Apr 2015 to 30^{dt} June 2017

TIN of Issuer	Name of Issuer	Se. No. of Form	Amount	Applicable VAT
	,			
]		Rato
C-Form	•			•
C-rorm	.,	· • · · ·		
		1		
				
Total				
				l
F-Form				
				· ' '
		- 1- · · · · · · · · · · · · · · · · · ·		
Total				
HA Comm			•	·
H/I-Form				



	Γ	····· ·- ·-	٦
Total	 .	i	4

(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)

	Balance of C Form		orms F Forms			H/I	Forms		
	ITC of VAT	:	Difference	!			Титочет		
Registration	and [Entry	Turnaver for	tax	Turnover for		FFC reversal	for which		Transition
No. in	Tax] in last	which forms	payable	which forms	Tax payable	relatable to	forms	Tax payable	TTC 2-
existing law.	return	: Pending	on (3)	Pending	on (5)	[(3) and] (5)	Pending	oa (7)	(4+6-7 -9)
1		3	4	5	6	7	6	9	10
			İ						; l
				Γ					ì . <u>.</u>

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section140 (2)).

(a) Amount of unavailed cenyal credit in respect of capital goods carried forward to electronic credit ledger as central tax.

(a)	a) Another of unavaried behavior create in respect of capital goods earned forward to sleep time create reagon as estimated.											
St.	Javoice	7	liivalee	l .	Supplier's	Recipients?	Details of	Capital g	reads	Total eligible	Total convet	Total cenval credit
ло	Document	,	docume	πĻ	registration no.	reg stration no.				genval credit und	er credit availed	unavailed under
	IIO.		Date		under existing	under existing	partially availed			existing	under existing	existing law
					law	low			law	law	(admissible as FFC of	
								taxes	paid			ocutral taxii (9-10)
								ED/	SAD			
								CVD				
	2.	•		.;	4	5	6	7	. *	\$	10	11
		\dashv										
	:	!.										
		" '	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)

Sr.	· Invoice/ · Document · na.	Invoice / decument Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law		ding capital goods dit is not availed Taxes paid VAT [and ET]	Total eligible VAT [and ET] credit under coasting 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)
I	. 2	3	4	5	6	7	8	9	LO LO
	:	Tutal							

7. De	tails of the in	puts held in stock	in terms of section	s 140(3).	, 140(4)(b) .	140(5) and 1	40 (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))

Sr. no.	Letails of inputs	held in stoc	k or inputs o	ontained in semi-fini	shed or finished goods held in stock
	HSN (at 6 digit level)	Unit	Qty.	Value	Eligible Duties paid on such inputs
ı	2	3	4	5	6
7A Whe	ere duty paid invoices are	available	·		
Inputs					
					•
Inputs or	ontained in semi-finished a	nd finished g	pods		
					_
78 Whe	re duty paid invoices are	oot ayailab	le (Applical	ble only for person (other than manufacturer or service
provide	r) – Credit in terms of Ru	le 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	CQC	Value	Eligible duties and	VAT/[ET]	Date on which cutered in
							taxes		recipients books
						<u> </u>		L , , . <u>.</u>	of account



	2	3	4	5	6	7	8		ý	10]
			·					<u> </u>			<u>!</u>

(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/LTGST under sections 140(3), 140(4)(b) and 140(6)

			ils of inputs in:			Total input tax credit related	
Description	Unit	Qty	Value	VAT [and Entry Tax] paid	claimed under earlier law	to exempt sales not claimed under earlier law	admissible as SGST/CTGST
]	2	1	4		6	7	8
Inputs					 		<u>-</u>
			<u> </u>				<u> </u>
			<u> </u>	. <u>.</u>			
Inputs contai	ned in s	emi-finish	sd and finished g	pods			
_		Τ.		!			<u> </u>

(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)

	Ι	etails of in	puts in stock	·-·				
Description Unit Qty Value Tax paid								
]	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))

Sl. No.		Tax period to which the last	Date of filing of the return	ognyat credit	GSTIN of receivers (same PAN) of TTC of			ITC of CENTRAL TAX transferred
ļ	law (Centralized)	return filed under the existing law	specified in Column no. 3	carried forward in the said last	CENTRAL TAX	No.	Date	
		perlains		терти				
$\overline{}$	2	3	4	5	6	7	8	9



		· · · · · · · · · · · · · · · · · · ·		 		
l			l		<u> </u>	
!	l				T	
	Total			·		

- Details of goods sent to job-worker and held in his stock on behalf of principal under section 141
- Details of goods sent as principal to the job worker under section 141

		. ace job 1108.	act district section (+)						
Se.	Chidian	Challua	Type of goods		D et ails	of goods v	vith joh- wor	ker	1
No.	No.	date	(inputs/ semi-finished/						ı
			Tinished)	HSN	Description	Unit	Quantity	Value	1
	2	<u> </u>	4	ं र	<u> </u>	2	q	⊢· 。	ł
GSTII	val Job Weeker.	if available	· 		 - "	<u>'</u>	4		Ċ
	1	T	·	_	 -				
					L				
L	Total		L						

b. Details of goods held in stock as job worker on behalf of the principal under section 141

٠.,									
	Sr. No.	Chullan	Challan	Type of goods		Details	of goods t	vith job- wo	ker :
		No.	Date	(inputs/ somi-finished/	· .				
				finished)	HSN	Description	Unit	Quantity	Value
	_ ,				l			- ⋅ _	
			5	4	5	6	7	8	4
	GSTIN	of Manufacture	r						
									<u> </u>
	[''i	Total				_ · -			

- 10. Details of goods held in stock as agent on behalf of the principal under section (42 (14) of the SGST Act
- Details of goods held as agent on behalf of the principal

Sc. No.	OSTIN of Principal		Details of god	ds with Agent	
1,0.		Description	Unit Quantity	Value	Input Tax to be taken
} i_	<u>2</u>		4 ; 5	<u>. 6</u>	7
<u> </u>		· · · · · · · · · · · · · · · · · · ·		ļ <u>-</u>	

b. Details of goods held by the agent



Sr.	GSTIN of Principal	Details of goods with Agent						
""		Description	Unit	Quantity	Value	Input Tax to be taken		
· '	2	3	<u>.</u> 4	5	ń			
						-		
				l				

11. Details of credit availed in terms of Section 142 (11 (c))

Sr.	. no.	Registration No of VA1	Service Tax Registration No.	Invoice/docu ment no.	Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service Tux paid as Central Tax Credit
Г	1	2		4	5	6	7
				Totul			

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

Sr	Document	Decument	GSTIN no. of		Name & address	i	Details of	goods sent o	a approvat biisi	is
No.	no.	date	recipient, (if a	pplicabli :	of recipient	TISN	Description	Unit	Quantity	Value
1	2	3	4	:	5	6	7	8	y	10
	Total			<u>_</u> _i						

Verification	(he unth	weisad i	ri angland
verificanoi:	invaute	י וואכווווא	SLENBLOEVI

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)]

	60	(term	M	n. I	
1	lт	`	Ш	IN	-

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/decument evidencing payment of tax carried forward to Electronic Credit ledger.

]	Opening stock f				Out	ward suppl		Closing balance	
	HSN (at 6 digit level)	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
Ì	l	2	3	4	5.	6	7	8	9
Ī									

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	Opening stock for the tax period				Cutward supply made				
HSN (at 6 digit level)	Uni!	Qty	ÓΔ.	Value	State Tax	Integrate ditax	ITC allowed	Qty	
i	2)	4	5	6	7	<u>8</u> _	9	
i _									

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
Place	Name of Authorised Signatory
Date	
L-ILIV	
	Designation/Status

VIVEK KUMAR DEWANGAN, Commissioner (Finance), Government of Manipur.