Central Goods and Services Tax (CGST) Rules, 2017

Part – B (FORMS)

Notified vide Notification No. 3 /2017-Central Tax (Dated 19th June 2017) and further as amended by Notification No. 7/2017-Central Tax (Dated 27th June 2017), Notification No. 10/2017-Central Tax (Dated 28th June 2017), Notification No. 15/2017-Central Tax (Dated 1st July 2017), Notification No. 17/2017-Central Tax (Dated 27th July 2017), Notification No. 22/2017-Central Tax (Dated 17th August 2017), Notification No. 27/2017-Central Tax (Dated 30th August 2017), Notification No. 34/2017-Central Tax (Dated 15th September 2017), Notification No. 36/2017-Central Tax (Dated 29th September 2017), Notification No. 45/2017-Central Tax (Dated 13th October 2017), Notification No. 47/2017-Central Tax (Dated 18th October, 2017), Notification No. 51/2017-Central Tax (Dated 28th October, 2017), Notification No. 55/2017-Central Tax (Dated 15th November, 2017), Notification No. 70/2017-Central Tax (Dated 21st December, 2017) , Notification No. 75/2017-Central Tax (Dated 29th December, 2017), Notification No.03/2018 – Central Tax (Dated 23rd January, 2018), Notification No. 12/2018 – Central Tax (Dated 07th March, 2018), Notification No. 14/2018-Central Tax (Dated 23rd March, 2018), Notification No. 21/2018-Central Tax (Dated 18th April, 2018), Notification No. 26/2018-Central Tax (Dated 13th June, 2018), Notification No. 28/2018-Central Tax (Dated 19th June, 2018), Notification No. 29/2018-Central Tax (Dated 06th July, 2018), Notification No. 39/2018-Central Tax (Dated 04th September, 2018), Notification No. 48/2018-Central Tax (Dated 10th September, 2018), Notification No. 49/2018-Central Tax (Dated 13th September, 2018), Notification No. 53/2018-Central Tax (Dated 9th October, 2018), Notification No. 54/2018-Central Tax (Dated 9th October, 2018), Notification No. 60/2018-Central Tax (Dated 30th October, 2018), Notification No. 74/2018-Central Tax (Dated 31st December, 2018)), Notification No. 03/2019-Central Tax (Dated 29th January, 2019), Notification No. 16/2019-Central Tax (Dated 29th March, 2019), Notification No. 20/2019-Central Tax (Dated 23rd April, 2019), Notification No. 31/2019-Central Tax (Dated 28th June, 2019), Notification No. 33/2019-Central Tax (Dated 18th July, 2019), Notification No. 33/2019-Central Tax (Dated 18th July, 2019) and Notification No. 49/2019-Central Tax (Dated 9th October, 2019)

Income

Note: This updated version of the Rules as amended upto 9th October, 2019 has been prepared for convenience and easy reference of the trade and industry and has no legal binding or force. Notifications as published in the official Gazette of the Government of India only have the force of law.

(As on 09.10.2019)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

CONTENTS

FORM GST CMP-01 1
FORM GST CMP-02 2
FORM GST CMP-03 3
FORM GST CMP-04 5
FORM GST CMP-05 6
FORM GST CMP-06 7
FORM GST CMP-07 8
[**FORM GST CMP-08** 9
FORM GST REG-01 11
FORM GST REG-03 24
FORM GST REG-04 25
FORM GST REG-05 26
FORM GST REG-06 27
FORM GST REG-07 31
FORM GST REG-08 36
FORM GST REG-09 37
FORM GST REG-10 41
FORM GST REG-11 45
FORM GST REG-12 46
FORM GST REG-13 48
FORM GST REG-14 51
FORM GST REG-15 53
FORM GST REG-16 54
FORM GST REG -17 58
FORM GST REG -18 59
FORM GST REG-19 60
FORM GST REG-20 61
FORM GST REG-21 62
FORM GST REG-22 63
FORM GST REG-23 64
FORM GST REG-24 65
FORM GST REG-25 66
FORM GST REG-26 67
FORM GST REG-27 75
FORM GST REG-28 76
FORM GST REG-29 77

IndiaCode

FORM GST REG-30 79
FORM GST ITC-01 80
FORM GST ITC-02 84
[FORM GST ITC-02A 86
FORM GST ITC-03 88
FORM GST ITC-04 91
FORM GST ENR-01 94
FORM GSTR-1 97
FORM GSTR-1A 106
FORM GSTR-2 108
FORM GSTR-2A 116
FORM GSTR-3 118
FORM GSTR – 3A 125
FORM GSTR-3B 127
FORM GSTR-4A 133
FORM GSTR-5 135
FORM GSTR-5A 140
FORM GSTR-6 142
FORM GSTR-6A 146
FORM GSTR-7 147
FORM GSTR 7A 150
FORM GSTR - 8 151
FORM GSTR - 9 154
FORM GSTR – 9A 168
FORM GSTR-9C 174
FORM GSTR-10 187
FORM GSTR-11 190
FORM GST PCT - 01 192
FORM GST PCT-02 195
FORM GST PCT-03 196
FORM GST PCT-04 197
FORM GST PCT-05 198
[FORM GST PCT-06 202
[FORM GST PCT-07 203
FORM GST PMT –01 204
FORM GST PMT –01 206
FORM GST PMT –02 208
FORM GST PMT –03 210

IndiaCode

FORM GST PMT –04.....212
FORM GST PMT –05.....214
FORM GST PMT –06.....216
FORM GST PMT –07.....219
FORM-GST-RFD-01.....224
FORM-GST-RFD-01 A.....234
FORM-GST-RFD-01 B.....242
FORM-GST-RFD-02.....244
FORM-GST-RFD-03.....246
FORM-GST-RFD-04.....247
FORM-GST-RFD-05.....249
FORM-GST-RFD-06.....251
FORM-GST-RFD-07.....254
FORM-GST-RFD-08.....256
FORM-GST-RFD-09.....257
FORM GST RFD-10.....258
[FORM GST RFD-10B.....259
FORM GST RFD-11.....262
FORM GST ASMT - 01.....268
FORM GST ASMT - 02.....269
FORM GST ASMT – 03.....270
FORM GST ASMT – 04.....271
FORM GST ASMT - 05.....272
FORM GST ASMT - 06.....275
FORM GST ASMT – 07.....276
FORM GST ASMT - 08.....277
FORM GST ASMT – 09.....278
FORM GST ASMT - 10.....279
FORM GST ASMT - 11.....280
FORM GST ASMT–12.....281
[FORM GST ASMT - 13.....282
FORM GST ASMT - 14.....284
[FORM GST ASMT - 15.....285
[FORM GST ASMT - 16.....287
FORM GST ASMT – 17.....289
FORM GST ASMT - 18.....290
FORM GST ADT - 01.....291
FORM GST ADT – 02.....292

IndiaCode

FORM GST ADT - 03 293
FORM GST ADT – 04 294
FORM GST ARA -01 295
FORM GST ARA -02 297
FORM GST ARA -03 299
FORM GST APL - 01 300
FORM GST APL – 02 303
FORM GST APL - 03 305
FORM GST RVN - 01 307
FORM GST APL - 04 308
FORM GST APL – 05 310
FORM GST APL – 06 315
FORM GST APL – 07 318
FORM GST APL – 08 320
FORM GST TRAN - 1 321
FORM GST TRAN - 2 329
FORM GST EWB-02 333
FORM GST EWB-03 334
FORM GST EWB-04 336
[FORM GST EWB-05 337
[FORM GST EWB – 06 338
FORM GST INV – 1 340
FORM GST INS-01 342
FORM GST INS-02 344
FORM GST INS-03 346
FORM GST INS-04 348
FORM GST INS-05 350
[**FORM GST DRC - 01** 351
[FORM GST DRC-01A] **354**
[**FORM GST DRC -02** 355
FORM GST DRC – 04 358
FORM GST DRC- 05 359
FORM GST DRC - 06 360
[**FORM GST DRC-07** 361
[FORM GST DRC-07A 363
[**FORM GST DRC - 08** 366
[FORM GST DRC-08A 368
FORM GST DRC – 09 371

IndiaCode

FORM GST DRC – 10 372
FORM GST DRC – 11 373
FORM GST DRC – 12 374
FORM GST DRC – 13 374
FORM GST DRC – 14 376
FORM GST DRC-15 377
FORM GST DRC – 16 378
FORM GST DRC – 17 380
FORM GST DRC – 18 382
FORM GST DRC – 19 383
FORM GST DRC – 20 384
FORM GST DRC – 21 384
FORM GST DRC - 22 386
FORM GST DRC - 23 387
FORMGST DRC-24 388
FORM GST DRC – 25 389
FORM GST CPD-01 389
FORM GST CPD-02 391

IndiaCode

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FORM GST CMP-01

[See rule 3(1)]

Intimation to pay tax under section 10 (composition levy)

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i)	Manufacturers, other than manufacturers of such goods as notified by the Government	☐
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	☐
(iii)	Any other supplier eligible for composition levy.	☐
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State

8. Declaration –

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.

9. Verification

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

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

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FORM GST CMP-02

[See rule 3(3) and 3(3A)][1]

Intimation to pay tax under section 10 (composition levy)

(For persons registered under the Act)

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

6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State

8. Declaration –

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.

9. Verification

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

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

[1]Substituted vide Notf no. 45/2017-CT dt 13.10.2017

FORM GST CMP-03

[See rule 3(4)]

Intimation of details of stock on date of opting for composition levy

(Only for persons registered under the existing law migrating on the appointed day)

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

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

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

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

Sr. No	Name of the unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable	Total
1	2	3	4	5	6	7	8	9	
1									
2									
Total									

9. Details of tax paid	Description	Central Tax	State Tax / UT Tax
	Amount		

	Debit entry no.		

10. Verification

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

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

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FORM GST CMP-04

[See rule 6(2)]

Intimation/Application for Withdrawal from Composition Levy

1. GSTIN				
2. Legal name				
3. Trade name, if any				
4.Address of Principal Place of business				
5. Category of Registered Person				
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	☐		
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	☐		
(iii)	Any other supplier eligible for composition levy**.**	☐		
6. Nature of Business				
7. Date from which withdrawal from composition scheme is sought		DD	MM	YYYY
8. Jurisdiction	Centre	State		
9. Reasons for withdrawal from composition scheme				

10. Verification

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

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

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

FORM GST CMP-05

[See rule 6(4)]

Reference No. <<…>> << Date >>

To

GSTIN
Name
Address

Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1
2
3
….

You are hereby directed to furnish a reply to this notice withinfifteen working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place
Date

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FORM GST CMP-06

[See rule 6(5)]

Reply to the notice toshow cause

1.	GSTIN	
2.	Details of the show cause notice	Reference no. Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	I _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of myknowledge and belief and nothing has been concealed therefrom. Signature of the Authorised Signatory Date Place

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Note –

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.

2. Supporting documents, if any, may be uploaded in PDF format.

FORM GST CMP-07

[See rule 6(5)]

Reference No. <<>> Date–

To

GSTIN
Name
Address

Application Reference No. (ARN) Date –

Order for acceptance / rejection of reply to show cause notice

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -------- dated ---------. Your reply has been examined and the same has been found to be satisfactory and, therefore, your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

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or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -------- dated ---------. Your reply has been examined and the same has not been found to be satisfactory and, therefore, your option to pay tax under composition schemeis hereby denied with effect from <<>>> for the following reasons:

<< text >>

or

☐ You have not filed any reply to the show cause notice; or

☐ You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition schemeis hereby denied with effect from << date >> for the following reasons:

<< Text >>

Signature

Date Name of Proper Officer
Place

Designation
Jurisdiction

[**FORM GST CMP-08**

[See rule 62]

Statement for payment of self-assessed tax

																	Financial Year		
																	Quarter		

1.	GSTIN																			
2.	(a)	Legal name	<Auto>																	
	(b)	Trade name	<Auto>																	
	(c)	ARN	<Auto> (After filing)																	
	(d)	Date of filing	<Auto> (After filing)																	

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3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. 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

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Central Goods and Services Tax Act, 2017 or by availing the benefit of notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019 [G.S.R. 189(E) dated the 7th March,2019] shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter.][2]

[2] Inserted vide Notf No. 20/2019-CT dt. 23.04.2019

FORM GST REG-01

[See rule 8(1)]

Application for Registration

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

Part –A

State /UT – ▽ District - ▽

(i)	Legal Name of the Business: *(As mentioned in Permanent Account Number)*	
(ii)	Permanent Account Number : *(Enter* Permanent Account Number *of the Business;* Permanent Account Number *of Individual in case of Proprietorship concern)*	
(iii)	Email Address :	
(iv)	Mobile Number :	

Note - *Information submitted above is subject to online verification before proceeding to fill up Part-B.*

Authorised signatory filing the application shall provide his mobile number and email address.

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Part –B

1.	Trade Name, if any			
2.	Constitution of Business (Please Select the Appropriate)			
(i) Proprietorship		□	(ii) Partnership	□
(iii) Hindu Undivided Family		□	(iv) Private Limited Company	□
(v) Public Limited Company		□	(vi) Society/Club/Trust/Association of Persons	□
(vii) Government Department		□	(viii) Public Sector Undertaking	□
(ix) Unlimited Company		□	(x) Limited Liability Partnership	□
(xi) Local Authority		□	(xii) Statutory Body	□
(xiii) Foreign Limited Liability Partnership		□	(xiv) Foreign Company Registered (in India)	□
(xv) Others (Please specify)		□		□
3.	Name of the State	⏏	District	⏏
4.	Jurisdiction	State	Centre	
		Sector, Circle, Ward, Unit, etc. others (specify)		

5.	Option for Composition	Yes ☐ No ☐	
6. Composition Declaration I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.			
6.1 Category of Registered Person<tick in check box>			
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available		☐
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		☐
(iii)	Any other supplier eligible for composition levy.		☐
7.	Date of commencement of business	DD/MM/YYYY	
8.	Date on which liability to register arises	DD/MM/YYYY	
9.	Are you applying for registration as a casual taxable person?	Yes ☐	No ☐
10.	If selected 'Yes' in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration		

Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	Integrated Tax		
(ii)	Central Tax		
(iii)	State Tax		
(iv)	UT Tax		
(v)	Cess		
	Total		
	Payment Details		
	Challan Identification Number	Date	Amount

12.	Are you applying for registration as a SEZ Unit?	Yes ☐	No ☐
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
13.	Are you applying for registration as a SEZ Developer?	Yes ☐	No ☐

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	(i) Select name of SEZDeveloper		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		

14.	Reason to obtain registration:	
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons
	(ii) Inter-State supply	(ix) Input Service Distributor
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxableperson supplying through e-Commerce portal
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify

15.	Indicate existing registrations wherever applicable

Registration number under Value Added Tax	
Central Sales Tax Registration Number	
Entry Tax Registration Number	
Entertainment Tax Registration Number	
Hotel and Luxury Tax Registration Number	
Central Excise Registration Number	
Service Tax Registration Number	
Corporate Identify Number/Foreign Company Registration Number	
Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number	
Importer/Exporter Code Number	
Registration number under Medicinal and Toilet Preparations (Excise Duties) Act	
Registration number under Shops and Establishment Act	
Temporary ID, if any	
Others (Please specify)	

16.	(a) Address of Principal Place of Business

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Building No./Flat No.	Floor No.
Name of the Premises/Building	Road/Street
City/Town/Locality/Village	District
Taluka/Block	
State	PIN Code
Latitude	Longitude

(b) Contact Information

Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises

Own	Leased	Rented	Consent	Shared	Others (specify)

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

Factory / Manufacturing	□	Wholesale Business	□	Retail Business	□
Warehouse/Depot	□	Bonded Warehouse	□	Supplier of services	□
Office/Sale Office	□	Leasing Business	□	Recipient of goods or services	□
EOU/ STP/ EHTP	□	Works Contract	□	Export	□
Import	□	Others (Specify)	□		

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17. Details of Bank Accounts (s)

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

Details of Bank Account 1

Account Number															

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

Note – Add more accounts ------

18. Details of the Goods supplied by the Business

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

…		
(v)		

19. Details of Services supplied by the Business.

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

20. Details of Additional Place(s) of Business

Number of additional places	

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Latitude		Longitude	

(b) Contact Information				
Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises					
Own	Leased	Rented	Consent	Shared	Others (specify)

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory / Manufacturing	☐	Wholesale Business	☐	Retail Business	☐
Warehouse/Depot	☐	Bonded Warehouse	☐	Supplier of services	☐
Office/Sale Office	☐	Leasing Business	☐	Recipient of goods or services	☐
EOU/ STP/ EHTP	☐	Works Contract	☐	Export	☐

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Import	☐	Others (specify)	☐		

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

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			

Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory ☐

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			

Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			

Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

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

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23. Details of Authorised Representative

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

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

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

(a) Field 1
(b) Field 2
(c) ....
(d) .....
(e) Field n

25. Document Upload

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

26. Consent

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

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27. 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: Designation/Status……

List of documents to be uploaded:-

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

[3] Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)

I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of …… (name of registered person)

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

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Signature of the person competent to sign

Name:

Designation/Status:

(Name of the proprietor/Business Entity)

Acceptance as an authorised signatory

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

Signature of Authorised Signatory Place: (Name)

Date:

Designation/Status:

Instructions for submission of Application for Registration.

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.

2. Provide E-mail Id and Mobile Number of authorised signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.

3. Applicant need to upload scanned copy of the declaration signed by theProprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.

4. The following persons can digitally sign the application for new registration:-

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

5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.

6. State specific information are relevant for the concerned State only.

7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking	Digital Signature Certificate (DSC)-Class-2 and above.

Sr. No	Type of Applicant	Type of Signature required
	Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

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

9. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

10. No fee is payable for filing application for registration.

11. Authorised signatory shall not be a minor.

12. Any person having multiple [places of business][4] within a State, requiring a separate registration for any of its [places of business][5] shall need to apply separately in respect of each [place of business][6].

13.After approval of application, registration certificate shall be made available on the common portal.

14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.

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

[16. Government departments applying for registration as suppliers may not furnish Bank Account details.][7]

[17. Taxpayers who want to pay tax by availing benefit of notification No. 2/2019 – Central Tax (Rate) dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.][8]

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[4] Substituted for the words "business verticals" vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019
[5] ibid
[6] Substituted for the words "of the vertical" vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019
[7] Inserted vide Notf no. 22/2017 – CT dt 17.08.2017
[8] Inserted vide Notf No. 20/2019-CT dt. 23.04.2019

FORM GST REG-02

[See rule 8(5)]

Acknowledgment

Application Reference Number (ARN) -

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

Date of filing :

Time of filing :

Goods and Services Tax Identification Number, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description:

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details* : Challan Identification Number

: Date

: Amount

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

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

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FORM GST REG-03

[See rule 9(2)]

Reference Number: Date–

To
Name of the Applicant:
Address:
GSTIN (if available):
Application Reference No. (ARN): Date:

Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation >>

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN <> Dated –DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

1.
2.
3.
…

 You are directed to submit your reply by …….. (DD/MM/YYYY)

 *You are hereby directed to appear before the undersigned on …… (DD/MM/YYYY) at ……. (HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter

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Signature

Name of the Proper Officer:
Designation:
Jurisdiction:

* *Not applicable for New Registration Application*

FORM GST REG-04

[See rule 9(2)]

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

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-				Yes □ No □ (Tick one)
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation/Status: Place: Date:				

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Note:-

1. For new registration, *original registration application will be available in editable mode if option 'Yes' is selected in item 7.*

2.For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option 'Yes' is selected in item 7.

FORM GST REG-05

[See rule 9(4)]

Reference Number: Date–

To
Name of the Applicant
Address -
GSTIN (if available)

Order of Rejection of Application for <Registration / Amendment / Cancellation/ >

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

1.
2.
3.

…Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. …….. dated ……. within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

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Signature
Name
Designation
Jurisdiction

Government of India

FORM GST REG-06

[See rule 10(1)]

Registration Certificate

Registration Number**:**<*GSTIN/UIN* >

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

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Annexure A



Goods and Services Tax Identification Number

Details of Additional Places of Business

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No.	Address
1	
2	
3	
…	

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Annexure B



Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

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

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

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8.	*Photo*	Name Designation/Status Resident of State
9.	*Photo*	Name Designation/Status Resident of State
10.	*Photo*	Name Designation/Status Resident of State

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FORM GST REG-07

[See rule 12(1)]

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

State /UT– District –

Part –A

(i)	Legal Name of the Tax Deductor or Tax Collector(As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

Note - *Information submitted above is subject to online verification before proceeding to fill up Part-B.*

Part –B

1	Trade Name, if any	
2	Constitution of Business (Please Select the Appropriate)	

(i) Proprietorship	□	(ii) Partnership	□
(iii) Hindu Undivided Family	□	(iv) Private Limited Company	□
(v) Public Limited Company	□	(vi) Society/Club/Trust/Association of Persons	□
(vii) Government Department	□	(viii) Public Sector Undertaking	□
(ix) Unlimited Company	□	(x) Limited Liability Partnership	□
(xi) Local Authority	□	(xii) Statutory Body	□
(xiii) Foreign Limited Liability Partnership	□	(xiv) Foreign Company Registered (in India)	□
(xv) Others (Please specify)	□		

3	Name of the State	⏏	District	⏏	
4	Jurisdiction -	State		Centre	
		Sector /Circle/ Ward /Charge/Unit etc.			
5	Type of registration	Tax Deductor ◯	Tax Collector ◯		
6.	Government (Centre / State/Union Territory)	Center ◯	State/UT ◯		

7.	Date of liability to deduct/collect tax	DD/MM/YYYY

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8.	(a) Address of principal place of business				
Building No./Flat No.			Floor No.		
Name of the Premises/Building			Road/Street		
City/Town/Locality/Village			District		
Block/Taluka					
Latitude			Longitude		
State			PIN Code		
(b) Contact Information					
Office Email Address		Office Telephone number			
Mobile Number		Office Fax Number			
(c)	Nature of possession of premises				
Own	Leased	Rented	Consent	Shared	Others(specify)
9.	Have you obtained any other registrations under Goods and Serivces Tax in the same State?	Yes ☐	No ☐		
10	If Yes, mention Goods and Services Tax Identification Number				
11	IEC (Importer Exporter Code), if applicable				
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax				
Particulars					
Name	First Name	Middle Name	Last Name		
Father's Name					
Photo					
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>		
Mobile Number		Email address			
Telephone No. with STD					
Designation /Status		Director Identification Number (if any)			
Permanent Account Number		Aadhaar Number			
Are you a citizen of India?	Yes / No	Passport No. (in case of Foreigners)			
Residential Address					

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Building No/Flat No		Floor No	
Name of the Premises/Building		Locality/Village	
State		PIN Code	

[12A. Details of Bank Accounts (s) [Optional]

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

Details of Bank Account 1

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

Note-Add more bank accounts]9

13. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory ☐

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			

Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address (Within the Country)			
Building No/Flat No		Floor No	

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[9] Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	
Block/Taluka			

Note – Add more …

14.	Consent *I on behalf of the holder of Aadhar number <pre-filled based on Aadhar 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 Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.*
15.	**Verification** *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom* (Signature) Place:Name of DDO/ Person responsible for deducting tax/collecting tax/Authorised Signatory Date: Designation

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

Proof of Principal Place of Business:

(a) For Own premises –

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

(b) For Rented or Leased premises –

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

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

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

(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.

(e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.

Instructions for submission ofapplication for registration as Tax Deductor/Tax Collector.

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

3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.

4. The application filed by undermentioned persons shall be signed digitally.

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

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5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.

6. Status of the application filed online can be tracked on the Common portal.

7. No fee is payable for filing application for registration.

8. Authorised shall not be a minor.

FORM GST REG-08

[See rule 12(3)]

Reference No Date:

To
Name:
Address:
Application Reference No. (ARN) (Reply) Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued vide Reference Number …… dated ……. for cancellation of registration under the Act.

- ☐ Whereas no reply to show cause notice has been filed; or
- ☐ Whereas on the day fixed for hearing you did not appear; or
- ☐ Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

1.
2.

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

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

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

Signature
Name

Designation
Jurisdiction

FORM GST REG-09

[See rule 13(1)]

Application for Registration of Non Resident Taxable Person

Part –A

State /UT – District -

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

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Part -B

1.	Details of Authorised Signatory (should be a resident of India)			
	First Name	Middle Name	Last Name	
	Photo			
	Gender		Male / Female / Others	
	Designation			
	Date of Birth		DD/MM/YYYY	
	Father's Name			
	Nationality			
	Aadhaar			
	Address of the Authorised signatory.		Address line 1	
			Address Line 2	
			Address line 3	
2.	Period for which registration	From	To	

	is required	DD/MM/YYYY		DD/MM/YYYY				
3	Turnover Details	Estimated Turnover(Rs.)		Estimated Tax Liability (Net) (Rs.)				
		Intra- State	Inter –State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess

4	Address of Non-Resident taxable person in the Country of Origin			
	(In case of business entity - Address of the Office)			
	Address Line 1			
	Address Line 2			
	Address Line 3			
	Country (Drop Down)			
	Zip Code			
	E mail Address			
	Telephone Number			
5	Address of Principal Place of Business in India			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	City/Town/Village/Locality		District	
	Block/Taluka			
	Latitude		Longitude	
	State		PIN Code	
	Mobile Number		Telephone Number	
	E mail Address		Fax Number with STD	
6	Details of Bank Account in India			
	Account Number		Type of account	
	Bank Name	Branch Address		IFSC
7	Documents Uploaded *A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form*			
8	Declaration *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			

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	Date:	Designation:

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

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

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

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

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

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

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

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6. All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.

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

8. No fee is payable for filing application for registration

9. Authorised signatory shall be an Indian national and shall not be a minor.

FORM GST REG-10[10]

[See rule 14(1)]

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

Part –A

(i)	Legal name of the person	
(ii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iii)	Name of the Authorised Signatory	
(iv)	Email Address of the Authorised Signatory	
(v)	Name of the representative appointed in India, if any	
	(a) Permanent Account Number of the representative in India	
	(b) Email Address of the representative in India	
	(c) Mobile Number of the representative in India (+91)	
Note- Relevant i*nformation submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.*		

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Part -B

1.	Details of Authorised Signatory		
	First Name	Middle Name	Last Name
	Photo		
	Gender		Male / Female / Others
	Designation		
	Date of Birth		DD/MM/YYYY
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory		Address line 1

[10] Substituted vide Notf no. 75/2017-CT dt 29.12.2017

<table>
<tr><td></td><td></td><td colspan="5">Address line 2</td></tr>
<tr><td></td><td></td><td colspan="5">Address line 3</td></tr>
<tr><td>2.</td><td>Date of commencement of the online service in India.</td><td colspan="5">DD/MM/YYYY</td></tr>
<tr><td>3</td><td colspan="6">Uniform Resource Locators (URLs) of the website through which taxable services are provided:
1.
2.
3…</td></tr>
<tr><td>4</td><td>Jurisdiction</td><td colspan="2">Center</td><td colspan="3">Bengaluru West, CGST Commissionerate</td></tr>
<tr><td rowspan="3">5</td><td colspan="6">Details of Bank Account of representative in India(if appointed)</td></tr>
<tr><td>Account Number</td><td colspan="2"></td><td>Type of account</td><td colspan="2"></td></tr>
<tr><td>Bank Name</td><td></td><td>Branch Address</td><td></td><td>IFSC</td><td></td></tr>
<tr><td>6</td><td colspan="6">Documents Uploaded

A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</td></tr>
<tr><td>7</td><td colspan="6">Declaration
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.

I, _ …… hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India. Signature

Place: Name of Authorised Signatory:

Date: Designation:</td></tr>
</table>

IndiaCode

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

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

1.	Proof of Place of Business of representative in India, if any: (a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
2.	Proof of : Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorisation letter. Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India Scanned copy of License is issued by origin country Scanned copy of Clearance certificate issued by Government of India
3	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
4.	Scanned copy of documents regarding appointment as representative in India, if applicable
5.	Authorisation Form:- For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017. All his actions in relation to this business will be binding on me/ us. Signatures of the persons who is in charge. S. No. Full Name Designation/Status Signature 1. Acceptance as an authorised signatory I <<(Name of authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory Place (Name) Date: Designation/Status

IndiaCode

Instructions –

1. If authorised signatory is not based in India, authentication through digital signature certificate shall not be mandatory for such persons. The authentication will be done through Electronic Verification Code (EVC).
2. Appointed representative in India shall have the meaning as specified under section 14 of Integrated Goods and Services Tax Act, 2017.

IndiaCode

FORM GST REG-11

[See rule 15(1)]

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

1.	GSTIN						
2.	Name (Legal)						
3.	Trade Name, if any						
4.	Address						
5.	Period of Validity (original)		From		To		
			DD/MM/YYYY		DD/MM/YYYY		
6.	Period for which extension is requested.		From		To		
			DD/MM/YYYY		DD/MM/YYYY		
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)				
	Inter- State	Intra-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
8.	Payment details						
	Date	CIN	BRN		Amount		
9.	Declaration - *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:

IndiaCode

Instructions for submission of application for extension of validity

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

FORM GST REG-12

[See rule 16(1)]

Reference Number - **Date**:

To
(Name):
(Address):
Temporary Registration Number

Order of Grant of Temporary Registration/ Suo Moto Registration

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

Details of person to whom temporary registration granted			
1.	Name and Legal Name, if applicable		
2.	Gender		Male/Female/Other
3.	Father's Name		
4.	Date of Birth		DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No.	
		Floor No.	
		Name of Premises/ Building	
		Road/ Street	
		Town/City/Locality/ Village	
		Block / Taluka	
		District	
		State	
		PIN Code	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)		
10.	Reasons for temporary registration		

IndiaCode

11.	Effective date of registration / temporary ID	
12.	Registration No. / Temporary ID	

(Upload of Seizure Memo / Detention Memo / Any other supporting documents)

<<You are hereby directed to file application for proper registration within 90 days of the issue of this order>>

Signature

Place << Name of the Officer>>:

Date: Designation/ Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.

[13. Details of Bank Accounts (s) [Optional]

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

Details of Bank Account 1

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

Note-Add more bank accounts]11

IndiaCode

[11] Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

FORM GST REG-13

[See Rule 17]

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

State /UT – **District –**

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

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PART B

1.	Type of Entity (Choose one)	UN Body ○ Embassy ○ Other Person ○	
2.	Country		
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date
3.	Notification details	Notification No.	Date
4.	Address of the entity in [respect of which the centralized UIN is sought][12]		
	Building No./Flat No.	Floor No.	
	Name of the Premises/Building	Road/Street	
	City/Town/Village	District	
	Block/Taluka		
	Latitude	Longitude	
	State	PIN Code	

[12] Substituted for "State" vide Notf no. 75/2017-CT dt 29.12.2017

	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	

7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	

8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			

IndiaCode

9.	Documents Uploaded *The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.* Or *The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.*
11.	Verification *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.*

Place: (Signature)

Date: Name of Authorized Person:

Or

(Signature)

Place: Name of Proper Officer:

Date: Designation:

Jurisdiction:

IndiaCode

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

- Every person required to obtain a unique identity number shall submit the application electronically [or otherwise][13].
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

[13] Inserted vide Notf no. 75/2017-CT dt 29.12.2017

FORM GST REG-14

[See rule 19(1)]

Application for Amendment in Registration Particulars

(For all types of registered persons)

1. GSTIN/UIN			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded (a) (b) (c) …			
6. Declaration *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:			

IndiaCode

Instructions for submission of application for amendment

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

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FORM GST REG-15

[See rule 19(1)]

Reference Number - <<>> Date – DD/MM/YYYY

To
(Name)
(Address)
Registration Number (GSTIN / UIN)

Application Reference No. (ARN) Dated – DD/MM/YYYY

Order of Amendment

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

Signature

Name
Designation

Jurisdiction

Date
Place

IndiaCode

FORM GST REG-16

[See rule 20]

Application for Cancellation of Registration

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax)	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	

6.	Reasons for Cancellation (Select one)	○ Discontinuance /Closure of business ○ Ceased to be liable to pay tax ○ Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc. ○ Change in constitution of business leading to change in Permanent Account Number ○ Death of Sole Proprietor ○ Others (specify)	

7.	In case of transfer, merger of business [and change in constitution leading to change in PAN][14], particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if any				
(iii)	Address of Principal Place of Business	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	

[14] Inserted *vide* Notf no. 60/2018 – CT dated 30.10.2018

		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	

8.	Date from which registration is to be cancelled.	<DD/MM/YYYY>
9	Particulars of last Return Filed	
(i)	Tax period	
(ii)	Application Reference Number	
(iii)	Date	

10. Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.

Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)				
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Inputs						
Inputs contained in semi-finished goods						
Inputs contained in finished goods						
Capital Goods/Plant and machinery						
Total						

11. Details of tax paid, if any

Payment from Cash Ledger

Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1.						
2.						
	Sub-Total					

Payment from ITC Ledger

Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1.						
2.						
	Sub-Total					
Total Amount of Tax Paid						

12. Documents uploaded

13. Verification

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

Signature of Authorised Signatory

Place	Name of the Authorised Signatory

IndiaCode

Date	Designation / Status

Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on common portal.
- The following personsshall digitally sign application for cancellation, as applicable:

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

In case of death of sole proprietor, application shall be made by the legal heir / successor [~~manually~~][15] before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls [or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration)][16].

- Status of the Application may be tracked on the common portal.

[15] Omitted *vide* Notf no. 60/2018 – CT dated 30.10.2018

[16] Inserted *vide* Notf no. 60/2018 – CT dated 30.10.2018

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

IndiaCode

FORM GST REG -17

[See rule 22(1)]

Reference No. - << Date >>

To
Registration Number (GSTIN/UIN)
(Name)
(Address)

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

1
2
3
….

You are hereby directed to furnish a reply to this notice withinseven working days from the date of service of this notice .

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

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Place:
Date:

Signature

< Name of the Officer>
Designation
Jurisdiction

[Note: - Your registration stands suspended with effect from ---------- (date).] [17]

[17] Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

FORM GST REG -18

[See rule 22(2)]

Reply to the Show Cause Notice issued for cancellation for registration

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

IndiaCode

FORM GST REG-19

[See rule 22(3)]

Reference No. - Date

To

Name

Address

GSTIN / UIN

Application Reference No. (ARN) Date

Order for Cancellation of Registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- ☐ Whereas no reply to notice to show cause has been submitted; or
- ☐ Whereas on the day fixed for hearing you did not appear; or
- ☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

1.
2.

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

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ------ (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

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

Place:

Date:

Signature

< Name of the Officer>

Designation

Jurisdiction

FORM GST REG-20[18]

[See rule 22(4)]

Reference No. - Date -

To

Name
Address
GSTIN/UIN

Show Cause Notice No. Date-

Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed vide ARN ---------- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature
< Name of the Officer>

Designation
Jurisdiction

Place:
Date:

[Note: - Suspension of registration stands revoked with effect from ---------- (date).][19]

[18] As substituted vide Notf no. 39/2018-CT, dt. 04.09.2018
[19] Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

FORM GST REG-21

[See rule 23(1)]

Application for Revocation of Cancellation of Registration

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.		Date –			
6	Reason for cancellation					
7	Details of last return filed					
	Period of Return		Application Reference Number		Date of filing	DD/MM/YYYY
8	Reasons for revocation of cancellation	Reasons in brief. (Detailed reasoning can be filed as an attachment)				
9	Upload Documents					
10.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status Place Date					

IndiaCode

Instructions for submission of application for revocation of cancellation of registration

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

FORM GST REG-22

[See rule 23(2)]

Reference No. - Date

To
GSTIN/UIN
(Name of Taxpayer)
(Address)

Application Reference No. (ARN) Date

Order for revocation of cancellation ofregistration

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

Signature
Name of Proper officer
(Designation)
Jurisdiction –

Date
Place

IndiaCode

FORM GST REG-23

[See rule 23(3)]

Reference Number : Date

To
Name of the Applicant/ Taxpayer
Address of the Applicant/Taxpayer
GSTIN
Application Reference No. (ARN): Dated

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1.
2.
3.
…

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature
Name of the Proper Officer
Designation
Jurisdiction

IndiaCode

FORM GST REG-24

[See rule 23(3)]

Reply to the notice for rejection of application for revocation of cancellation of registration

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Signatureof Authorised Signatory Name Place Designation/Status Date			

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Government of India

FORM GST REG-25

[See rule 24(1)]

Certificate of Provisional Registration

1.	GSTIN			
2.	Permanent Account Number			
3.	Legal Name			
4.	Trade Name			
5.	Registration Details under Existing Law			
	Act		Registration Number	
(a)				
(b)				
(c)				
Date	<Date of creation of Certificate>			

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

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FORM GST REG-26

[See rule 24(2)]

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

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9. Existing Registrations

Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		
12	Others (Please specify)		

10. Details of Principal Place of Business			
Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		OfficeTelephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory / Manufacturing ○	Wholesale Business ○	Retail Business ○	Warehouse/Depot ○
Bonded Warehouse ○	Service Provision ○	Office/Sale Office ○	Leasing Business ○
Service Recipient ○	EOU/ STP/ EHTP ○	SEZ ○	Input Service Distributor (ISD) ○
Works Contract ○	Others (Specify) ○		

11. Details of Additional Places of Business			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude(Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A.Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
11B.Nature of Business Activities being carried out			
Factory / Manufacturing ○	Wholesale Business ○	Retail Business ○	Warehouse/Depot ○
Bonded Warehouse ○	Service Provision ○	Office/Sale Office ○	Leasing Business ○
Service Recipient ○	EOU/ STP/ EHTP ○	SEZ ○	Input Service Distributor (ISD) ○
Works Contract ○	Others (Specify) ○		
Add More --------			

12. Details of Goods/ Services supplied by the Business		
Sr. No.	Description of Goods	HSN Code

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Sr. No.	Description of Services	HSN Code

13. Total Bank Accounts maintained by you for conducting Business

Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address

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

Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD/ MM/ YYYY	Gender	<Male, Female, Other>		
Mobile Number			Email Address		
Telephone Number					

Identity Information			
Designation		Director Identification Number	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	

15. Details of Primary Authorised Signatory

Name	<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD / MM / YYYY	Gender	<Male, Female, Other>	
Mobile Number		Email Address		
Telephone Number				
Identity Information				

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Designation		Director Identification Number	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			

List of Documents Uploaded

A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)

16. Aadhaar Verification

I on behalf of the holders of Aadhaar numbers provided in the form, give consent to "Goods and Services Tax Network" to obtain details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

17. Declaration

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.

Digital Signature/E-Sign

Name of the Authorised Signatory		Place	
Designation of Authorised Signatory		Date	

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Instructions for filing of Application for enrolment

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

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I ---

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

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

2.

3.

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

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

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

S. No.	Full Name	Designation/Status	Signature
1.			
2.			

Acceptance as an authorised signatory

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

Signature of Authorised Signatory

Designation/Status

Date

Place

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Instructions for filing online form

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

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / Limited Liability Partnership – Managing/ Authorised

	Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) Hindu Undivided Family – Karta Company – Managing Director or the Authorised Person Trust – Managing Trustee Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted) Local Body – Chief Executive Officer or his equivalent Statutory Body – Chief Executive Officer or his equivalent Others – Person in Charge
2.	Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal/Additional Place of Business: (a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
4	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
5	For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

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- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee

Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Limilted Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

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

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

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

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

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

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

Acknowledgement

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

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

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

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FORM GST REG-27

[See rule – 24(3)]

Reference No. <<Date-DD/MM/YYYY>>

To

Provisional ID

Name

Address

Application Reference Number(ARN) <> Dated<DD/MM/YYYY>

Show Cause Notice for cancellation of provisional registration

This has reference to your application dated ------. The application has been examined and the same has not been found to be satisfactory for the following reasons:-

1

2

…

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

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Signature

Name of the Proper Officer

Designation

Jurisdiction

Date

Place

FORM GST REG-28

[*See rule 24(3)****]***

Reference No. - << Date–DD/MM/YYYY>>

To
Name
Address
GSTIN /Provisional ID

Application Reference No. (ARN) Dated – DD/MM/YYYY

Order for cancellation of provisional registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- ☐ Whereas no reply to notice to show cause has been submitted; or
- ☐ Whereas on the day fixed for hearing you did not appear; or
- ☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

1.
2.

Determination of amount payable pursuant to cancellation of provisional registration:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ------ (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

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

Place:
Date: Signature
< Name of the Officer>
Designation
Jurisdiction

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FORM GST REG-29

[See rule 24(4)]

[APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS][20]

Part A

(i) [GSTIN][21]	
(ii) Email ID	
(iii) Mobile Number	

Part B

1. Legal Name (As per Permanent Account Number)			
2. Address for correspondence			
Building No./ Flat No.		Floor No.	
Name of Premises/ Building		Road/ Street	
City/Town/ Village/Locality		District	
Block/Taluka			
State		PIN	

3. Reason for Cancellation	
4. Have you issued any tax invoice during GST regime? YES ☐ NO ☐	

5. Declaration

(i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name ()> do hereby declare that I am not liable to registration under the provisions of the Act.

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.

Aadhaar Number		Permanent Account Number	

Signature of Authorised Signatory

Full Name	
Designation / Status	
Place	

[20]Substituted vide Notf no. 36/2017- CT dt 29.09.2017 for "APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION"

[21]Substituted vide Notf no. 36/2017- CT dt 29.09.2017 for "Provisional ID"

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Date	DD/MM/YYYY

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FORM GST REG-30

[See rule 25]

Form for Field Visit Report

Center Jurisdiction (Ward/Circle/Zone)

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

Date of Submission of Report:-

Name of the taxable person

GSTIN/UIN –

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

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

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

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FORM GST ITC-01

[See rule 40(1)]

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

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

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1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c))]	
5.	Date of grant of voluntary registration [For claim made under section 18 (1)(b)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

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

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

Sr. No.	GSTIN/ Registration under CX/ VAT of supplier	Invoice *		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock	Unit Quantity Code (UQC)	Quantity	Value (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
7 (a) Inputs held in stock												
7 (b) Inputs contained in semi-finished or finished goods held in stock												

*In case it is not feasible to identify invoice, the principle of first-in-firstout may be followed.

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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.	GSTIN/ Registration under CX/ VAT of supplier	Invoice */ Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
8 (a) Inputs held in stock												
8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

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

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

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

a) Name of the Firm issuing certificate

b) Name of the certifying Chartered Accountant/Cost Accountant

c) Membership number

d) Date of issuance of certificate

e) Attachment (option for uploading certificate)

10. Verification

I _____ hereby solemnly affirm and declare that the 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

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FORM GST ITC-02

[See rule – 41(1)]

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

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

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7. Details of ITC to be transferred

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

8. Particulars of certifying Chartered Accountant or Cost Accountant

a) Name of the Firm issuing certificate

b) Name of the certifying Chartered Accountant/Cost Accountant

c) Membership number

d) Date of issuance of certificate to the transferor

e) Attachment (option for uploading certificate)

9. Verification

I _____ 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.

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Signature of authorised signatory _____
Name
_____
Designation/Status _____
Date ---dd/mm/yyyy

[FORM GST ITC-02A

[See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

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

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7. Details of ITC to be transferred

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

Cess		

8. 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

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Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.][22]

[22] Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

FORM GST ITC-03

[See rule44(4)]

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

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

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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/ VAT of supplier	*Invoice /Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												

5 (c) Capital goods held in stock (where invoice available)												
5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)												
5 (e) Capital goods held in stock (where invoice not available)												

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* (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 $1/60^{th}$ per month or part thereof from the date of invoice][23]

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

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid standard				
					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10
1.	Central Tax		Cash Ledger						
			Credit Ledger						
2.	State Tax		Cash Ledger						

[23] Substituted vide Notf no. 21/2018 dt 18.04.2018 for "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"

			Credit Ledger						
3.	UT Tax		Cash Ledger						
			Credit Ledger						
4.	Integrated Tax		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

7. 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

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FORM GST ITC-04[24]

[See rule 45(3)]

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

1. GSTIN -
2. (a) Legal name -
   (b) Trade name, if any –
3. Period: Quarter - Year -

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4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN / State in case of unregistered job worker	Challan No.	Challan date	Description of goods	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Rate of tax (%)			
								Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

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

(A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

[24] Substituted vide Notf no. 39/2018-CT dt. 04.09.2018

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if	Invoice No. in case supplied	Invoice date in case supplied	Description of goods	UQC	Quantity	Original challan no. under which	Original challan date under which	Nature of job work done by job	Losses & wastes

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unregistered	from premises of job worker issued by the Principal	from premises of job worker issued by the Principal				goods have been sent for job work	goods have been sent for job work	worker	UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

1. Multiple entry of items for single challan may be filled.
2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

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6. Verification

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

Signature

Place

Name of Authorised Signatory ……

Date

Designation /Status……

FORM GST ENR-01

[See rule 58(1)]

Application for Enrolment under section 35(2)

[only for un-registered persons]

1.	Name of the State				
2.	(a) Legal name				
	(b) Trade Name, if any				
	(c) PAN				
	(d) Aadhaar (applicable in case of proprietorship concerns only)				
3.	**Type of enrolment**				
(i) Warehouse or Depot			(ii) Godown		
(iii) Transport services			(iv) Cold Storage		
4.	**Constitution of Business (Please Select the Appropriate)**				
(i) Proprietorship or HUF			(ii) Partnership		
(iii) Company			(iv) Others		
5.	**Particulars of Principal Place of Business**				
(a)	*Address*				
Building No. or Flat No.			Floor No.		
Name of the Premises or Building			Road or Street		
City or Town or Locality or Village			Taluka or Block		
District					
State			PIN Code		
Latitude			Longitude		
(b)	*Contact Information (the email address and mobile number will be used for authentication)*				
Email Address			Telephone	STD	
Mobile Number			Fax	STD	
(c)	*Nature of premises*				
Own	Leased	Rented	Consent	Shared	Others (specify)
6.	Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)]				

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7.	Consent
I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.	
8. List of documents uploaded (Identity and address proof)	
9. Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Place: Signature Date: Name of Authorised Signatory	
For Office Use:	
Enrolment no	Date-

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FORM GST ENR-02[25]

[See Rule 58(1A)]

Application for obtaining unique common enrolment number

[Only for transporters registered in more than one State or Union Territory having the same PAN]

1.	(a) Legal name	
	(b) PAN	

2. Details of registrations having the same PAN

Sl. No	GSTIN	Trade Name	State/UT

3. 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.

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Signature

Place: Name of Authorised Signatory

……

Date: Designation/Status……

For office use –

Enrolment no. - Date -

[25] Inserted vide Notf no. 28/2018-CT dt. 19.06.2018

FORM GSTR-1

[See rule (59(1)]

Details of outward supplies of goods or services

Year				
Month				

1.		GSTIN													
2.	(a)	Legal name of the registered person													
	(b)	Trade name, if any													
3.	(a)	Aggregate Turnover in the preceding Financial Year													
	(b)	Aggregate Turnover - April to June, 2017													

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

(Amount in Rs. for all Tables)

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GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

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

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							

5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

6. Zero rated supplies and Deemed Exports [26]

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
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 value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS(operator wise, rate wise)					
GSTIN of e-commerce operator					

[26] Substituted vide Notf no. 70/2017-CT dt 21.12.2017

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7B. Inter-State Supplies where invoice value is uptoRs 2.5 Lakh *[Rate wise]*					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

8. Nil rated, exempted and non GST outward supplies

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

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

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

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

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

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

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
I Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies(Rate Wise)						
11A (2). Inter-State Supplies(Rate Wise)						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies(Rate Wise)						
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods[Furnish revised information]						
Month			Amendment relating to information furnished in S. No.(select)		11A(1)	11A(2) 11B(1) 11B(2)

12. HSN-wise summary of outward supplies

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

13. Documents issued during the tax period

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

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Verification

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

Signature

Place Name

of Authorised Signatory ….……

Date
Designation /Status……

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Instructions –

1. Terms used:
    a. GSTIN: Goods and Services Tax Identification Number
    b. UIN: Unique Identity Number
    c. UQC: Unit Quantity Code
    d. HSN: Harmonized System of Nomenclature
    e. POS: Place of Supply (Respective State)
    f. B to B: From one registered person to another registered person
    g. B to C: From registered person to unregistered person
2. The details in GSTR-1 should be furnished by 10thof the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.
4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
    (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
    (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
    (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.
5. Table 4 capturing information relating to B to B supplies should:
    (i) be captured in:
        a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;
        b. Table 4B for supplies attracting reverse charge, rate-wise; and
        c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
    (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.
6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
7. Table 6 to capture information related to:
    (i) Exports out of India
    (ii) Supplies to SEZ unit/ and SEZ developer

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(iii) Deemed Exports

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

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information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,

(iv) Place of Supply (PoS) only if the same is different from the location of the recipient;

(v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and

(vi) Shipping bill to be provided only in case of exports transactions amendment.

14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.

16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.

17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

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FORM GSTR-1A

[See rule 59(4)]

Details of auto drafted supplies

(From GSTR 2, GSTR 4 or GSTR 6)

Year	
Month	

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

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

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
3A. Supplies other than those attracting reverse charge (From table 3 of GSTR-2)										
3B. Supplies attracting reverse charge (From table 4A of GSTR-2)										

4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			[Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							][27]

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

[27]Inserted vide Notf no. 45/2017- CT dt 13.10.2017

Details of original document			Revised details of document or details of original Debit / Credit Note				Rate	Taxable value	Place of supply (Name of State/UT)	Amount of tax			
GSTIN	No.	Date	GSTIN	No.	Date	Value				Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Verification

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

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Signatures

Place

Name of Authorised Signatory

Date

Designation /Status

FORM GSTR-2

[See rule 60(1)]

Details of inward supplies of goods or services

Year	
Month	

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

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

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State/UT)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

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

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State/UT)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

4A. Inward supplies received from a registered supplier (attracting reverse charge)															
4B. Inward supplies received from an unregistered supplier															
4C. Import of service															

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

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods(incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										
5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

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

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC)	Amount of ITC available			
															Integrated Tax	Central Tax	State/UT Tax	Cess
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]- If details furnished earlier were incorrect																		

6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect																		
6C. Debit Notes/Credit Notes [original]																		
6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]																		

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

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

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8. ISD credit received

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of e-	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax

Commerce Operator						
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

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

Rate	Gross Advance Paid	Place of supply (Name of State/UT)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current month						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						
II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]						

Month		Amendment relating to information furnished in S. No.(select)				10A(1)	10A(2)	10(B1)	10B(2)

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
A. Information for the current tax period					
a) Amount in terms of rule	To be added				

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	37(2)					
b)	Amount in terms of rule 39(1)(j)(ii)	To be added				
c)	Amount in terms of rule 42 (1) (m)	To be added				
d)	Amount in terms of rule 43(1) (h)	To be added				
e)	Amount in terms of rule 42 (2)(a)	To be added				
f)	Amount in terms of rule 42(2)(b)	To be reduced				
g)	On account of amount paid subsequent to reversal of ITC	To be reduced				
h)	Any other liability (Specify)	……				
B.	**Amendment of information furnished in Table No 11 at S. No A in an earlier return**					
Amendment is in respect of information furnished in the Month						
Specify the information you wish to amend (Drop down)						

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

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

13. HSN summary of inward supplies

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

Verification

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

Signatures……

Place: Name of Authorised Signatory

Date: Designation /Status

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Instructions –

1. Terms used:
   a. GSTIN: Goods and Services Tax Identification Number
   b. UIN: Unique Identity Number
   c. UQC: Unit Quantity Code
   d. HSN: Harmonized System of Nomenclature
   e. POS: Place of Supply (Respective State)
   f. B to B: From one registered person to another registered person
   g. B to C: From registered person to unregistered person
2. Table 3 & 4 to capture information of:
   (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 auto populated information:
      a. Accept,
      b. Reject,
      c. Modify (if information provided by supplier is incorrect), or
      d. Keep the transaction pending for action (if goods or services have not been received)
   (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
   (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
   (vi) Table 4A to be auto populated;
   (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;
   (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
   (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.
4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.

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

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FORM GSTR-2A
[See rule 60(1)]

Details of auto drafted supplies
(From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8)

Year	
Month	

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

PART A

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

(Amount in Rs. for all Tables)

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GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated tax	Central Tax	State/ UT Tax	Cess	
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 supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

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

Details of original	Revised details of	Rate	Taxable	Amount of tax	Place of

document			document or details of original Debit / Credit note					value					supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

PART B

6. ISD credit (including amendments thereof) received

GSTIN of ISD	ISD document details		ITC amount involved			
	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

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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	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						

FORM GSTR-3

[See rule 61(1)]

Monthly return

Year	
Month	

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

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

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

IndiaCode

4. Outward supplies

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

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
1	2	3	4
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			
B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			
D. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS-[Rate wise]			

GSTIN of e-commerce operator			

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

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

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4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(I) Inter-State supplies					
A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]					
B Zero rated supply made with payment of Integrated Tax [Rate wise]					
C Out of the Supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS					
(II) Intra-state supplies					
A Taxable supplies (other than reverse charge) [Rate wise]					
B Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS					

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

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

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

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

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

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6. Input tax credit

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

Description	Taxable value	Amount of tax				Amount of ITC			
		Integrated Tax	Central Tax	State/ UT Tax	CESS	Integrated Tax	Central Tax	State/ UT Tax	CESS
1	2	3	4	5	6	7	8	9	10
(I) On account of supplies received and debit notes/credit notes received during the current tax period									
(a) Inputs									
(b) Input services									
(c) Capital goods									
(II) On account of amendments made (of the details furnished in earlier tax periods)									
(a) Inputs									
(b) Input services									
(c) Capital goods									

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

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State / UT tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication	Add				

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

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On outward supplies					
8B. On inward supplies attracting reverse charge					
8C. On account of Input Tax Credit Reversal/reclaim					
8D. On account of mismatch/ rectification /other reasons					

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9. Credit of TDS and TCS

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

10. Interest liability (Interest as on .....)

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability

				50(3)]				
1	2	3	4	5	6	7	8	9
(a) Integrated Tax								
(b) Central Tax								
(c) State/UT Tax								
(d) Cess								

11. Late Fee

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

Part B

12. Tax payable and paid

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

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

Description	Amount payable	Amount Paid
1	2	3
(I) 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		

14. Refund claimed from Electronic cash ledger

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

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 ITC				Interest	Late fee
		Integrated tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	8
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

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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 …….

/Status……

Designation

Instructions:-

1. Terms Used :-
    a) GSTIN :- Goods and Services Tax Identification Number
    b) TDS :- Tax Deducted at source
    c) TCS :- Tax Collected at source

2. GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.

3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.

4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.

5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.

6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.

7. Table 4.1 will not include zero rated supplies made without payment of taxes.

8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.

9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.

10. Utilization of input tax credit should be made in accordance with the provisions of section 49.

11. GSTR-3 filed without discharging complete liability will not be treated as valid return.

12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.

13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.

14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

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FORM GSTR – 3A

[See rule 68]

Reference No: Date:

To
_____ GSTIN
---------- Name
_____ Address

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

Tax Period - Type of Return -

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

2. You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.

3. Please note that no further communication will be issued for assessing the liability.

4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

Or

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

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

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

2. It has been noticed that you have not filed the final return by the due date.

3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid tax period will be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.

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

Signature
Name
Designation

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FORM GSTR-3B

[See rule 61(5)]

Year	
Month	

1.		GSTIN	
2.		Legal name of the registered person	Auto Populated

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

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

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

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

4. Eligible ITC

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

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

Nature of supplies	Inter-State supplies	Intra-State supplies
1	**2**	**3**

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From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

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

6.2 TDS/TCS Credit

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

Verification (by Authorised signatory)

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

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Instructions:

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

2)Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately

3)Amendment in any details to be adjusted and not shown separately.

[FORM GSTR-4[28]

[See rule 62]

Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

Year				

1.		GSTIN	
2.	(a)	Legal name of the registered person	<Auto>
	(b)	Trade name, if any	<Auto>
3.	(a)	Aggregate turnover in the preceding Financial Year (Auto populated)	
	(b)	ARN	<Auto>(after filing)>
	(c)	Date of ARN	<Auto>(after filing)>

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

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										
4C. Inward supplies received from an unregistered supplier										
4D. Import of service										

5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/ UT tax	Cess

[28] Subsituted vide Notf no. 31/2019 – CT dt. 28.06.2019

1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
2.	Inward supplies attracting reverse charge including import of services	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
3.	Tax paid (1+2)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
4.	Interest paid, if any	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Type of supply (Outward/ Inward)	Rate of tax (%)	Value	Amount of tax			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		Total		<Auto>	<Auto>	<Auto>	<Auto>

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7. TDS/TCS Credit received

GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid

			GST CMP-08)					
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

9. Refund claimed from Electronic cash ledger

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

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Verification

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

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms used:
   (a) GSTIN: Goods and Services Tax Identification Number
   (b) TDS: Tax Deducted at Source
   (c) TCS : Tax Collected at Source
2. The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
4. Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:

(i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;

(ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;

(iii) Table 4C to capture supplies from unregistered supplier;

(iv) Table 4D to capture import of services.

5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in **FORM GST CMP-08** during the financial year.

6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.]

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FORM GSTR-4A

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

Auto-drafted details for registered person opting for composition levy

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

Year				
Quarter				

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

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

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
3A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
3B. Inward supplies received from a registered supplier (attracting reverse charge)										

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

Details of original document			Revised details of document or details of original Debit / Credit Note				Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

5. TDS Credit received

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

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FORM GSTR-5

[See rule 63]

Return for Non-resident taxable person

Year					
Month					

1.	GSTIN			
2.	(a)	Legal name of the registered person		Auto Populated
	(b)	Trade name, if any		Auto Populated
	(c)	Validity period of registration		Auto Populated

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

(Amount in Rs. for all Tables)

IndiaCode

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

4. Amendment in the details furnished in any earlier return

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

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

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	

1	2	3	4	5	6	7	8	9	10	11

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

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

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

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State /UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supply (Consolidated, rate wise)					
7B. Inter-State Supplies where the value of invoice is uptoRs 2.5 Lakh [Rate wise]					
Place of Supply (Name of State)					

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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 document			Revised details of document or details of original Debit/Credit Notes				Rate	Taxable Value	Amount				Place of supply
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8A. If the invoice details furnished earlier were incorrect													
8B. Debit Notes/Credit Notes [original)]													
8C. Debit Notes/Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

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

Rate of tax	Total taxable value	Amount			
		Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised					
9A. Intra-State Supplies [Rate wise]					
9B. Inter-State Supplies [Rate wise]					
Place of Supply (Name of State)					

10. Total tax liability

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

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11. Tax payable and paid

Description	Tax payable	Paid in cash	Paid through ITC		Tax Paid
			Integrated tax	Cess	
1	2	3	4	5	6
(a) Integrated Tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

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

Description	Amount payable	Amount paid
1	2	3
I Interest on account of		
(a) Integrated tax		
(b) Central Tax		

(c) State/UT Tax		
(d) Cess		
II Late fee on account of		
(a) Central tax		
(b) State / UT tax		

13. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (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 cash	Tax paid through ITC		Interest	Late fee
		Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

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Verification

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

Signatures of Authorised Signatory

Place …… Name of Authorised Signatory

Date ……. Designation /Status

Instructions:-

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

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FORM GSTR-5A

[See rule 64]

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

1. GSTIN of the supplier-

2. (a) Legal name of the registered person -
   (b) Trade name, if any -

3. Name of the Authorised representative in India filing the return –

4. Period: Month - Year -

5. Taxable outward supplies made to consumers in India

(Amount in Rupees)

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

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5A. Amendments to taxable outward supplies to non-taxable persons in India

(Amount in Rupees)

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

6. Calculation of interest, penalty or any other amount

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

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

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	CESS		Integrated tax	CESS
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (Please Specify)					

Verification

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

Signature

Place

Name of Authorised Signatory

Date

Designation /Status

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FORM GSTR-6

[See rule 65]

Return for input service distributor

Year	
Month	

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

3. Input tax credit received for distribution

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

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(Amount in Rs. for all Tables)

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

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

5. Distribution of input tax credit reported in Table 4

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

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

Original details			Revised details									
GSTIN of supplier	No.	Date	GSTIN of supplier	Invoice/debit note/credit note details			Rate	Taxable value	Amount of Tax			
				No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
6A. Information furnished in Table 3 in an earlier period was incorrect												
6B. Debit Notes/Credit Notes received [Original]												
6C. Debit Notes/Credit Notes [Amendments]												

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

Description	Integrated tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on rectification of mismatch				

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

GSTIN of recipient	ISD credit no.		ISD invoice		Input tax distribution by ISD			
	No.	Date	No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9
8A. Distribution of the amount of eligible ITC								
8B. Distribution of the amount of ineligible ITC								

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

Original input tax credit distribution	Re-distribution of input tax credit to the correct recipient

GSTIN of original recipient	ISD invoice detail		ISD credit note		GSTIN of new recipient	ISD invoice		Input tax credit redistributed			
	No.	Date	No	Date		No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12
9A. Distribution of the amount of eligible ITC											
9B. Distribution of the amount of ineligible ITC											

10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details (Drop Down)			

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Verification

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

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms Used :-
    a. GSTIN :- Goods and Services Tax Identification Number
    b. ISD :- Input Service Distributor
    c. ITC: - Input tax Credit.

2. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.

3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.

4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.

5. ISD will have late fee and any other liability only.

6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.

7. Ineligible ITC will be in respect of supplies made as per Section 17(5).

8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.

9. Table 7 in respect of mismatch liability will be populated by the system.

10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.

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FORM GSTR-6A

[See Rule 59(3) & 65]

Details of supplies auto-drafted form

(Auto-drafted from GSTR-1)

Year	
Month	

1.	GSTIN		
2.	(a)	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	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10

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

Details of original document			Revised details of document or details of Debit / Credit Note									
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Rate	Taxable value	Amount of tax			
									Integrated tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM GSTR-7

[See rule 66 (1)]

Return for Tax Deducted at Source

Year				
Month				

1.	GSTIN	
2.	(a) Legal name of the Deductor	Auto Populated
	(b) Trade name, if any	Auto Populated

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

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

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

Original details			Revised details				
Month	GSTIN of deductee	Amount paid to deductee on which tax is deducted	GSTIN of deductee	Amount paid to deductee on which taxis deducted	Amount of tax deducted at source		
					Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

5. Tax deduction at source and paid

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

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
1	2	3

(I) 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	6	7
(a) Integrated Tax						
(b) Central Tax						
(c) State/UT Tax						
Bank Account Details (Drop Down)						

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

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

Verification

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

Signature of Authorised Signatory

Place: Name of Authorised Signatory

Date: Designation /Status

Instructions –

1. Terms used:
   a) GSTIN: Goods and Services Tax Identification Number
   b) TDS: Tax Deducted at Source
2. Table 3 to capture details of tax deducted.
3. Table 4 will contain amendment of information provided in earlier tax periods.
4. Return cannot be filed without full payment of liability.

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FORM GSTR 7A

[See rule 66(3)]

Tax Deduction at Source Certificate

1. TDS Certificate No. –

2. GSTIN of deductor –

3. Name of deductor –

4. GSTIN of deductee–

5. (a) Legal name of the deductee -
   (b) Trade name, if any –

6. Tax period in which tax deducted and accounted for in GSTR-7 –

7. Details of supplies Amount of tax deducted –

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Value on which tax deducted	Amount of Tax deducted at source (Rs.)		
	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4

Signature

Name

Designation

Office -

FORM GSTR - 8

[See rule 67(1)]

Statement for tax collection at source

Year	
Month	

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

3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5	6	7
3A. Supplies made to registered persons						
3B. Supplies made to unregistered persons						

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

Original details		Revised details						
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9
4A. Supplies made to registered persons								
4B. Supplies made to unregistered persons								

5. Details of interest

On account of	Amount in default	Amount of interest		
		Integrated Tax	Central Tax	State /UT Tax

1	2	3	4	5
Late payment of TCS amount				

6. Tax payable and paid

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

7. Interest payable and paid

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

8. Refund claimed from electronic cash ledger

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

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

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

Verification

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

Signature of Authorised Signatory

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Place:	Name of Authorised Signatory
Date:	Designation /Status

Instructions:-

1. Terms Used :-
   a. GSTIN :- Goods and Services Tax Identification Number
   b. TCS :- Tax Collected at source

2. An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.

3. TCS liability will be calculated on the basis of table 3 and table 4.

4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.

5. Cash ledger will be debited for the refund claimed from the said ledger.

6. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.

7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

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FORM GSTR - 9[29] [30]

[See rule 80]

Annual Return

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	**Details of advances, inward and outward supplies made during the financial year on which tax is payable**					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					

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[29] Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

[30] Substituted vide Notf no. 74/2018-CT dt 31.12.2018

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	**Details of Outward supplies made during the financial year on which tax is not payable**					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					

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H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	**Details of ITC availed during the financial year**					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from	Inputs				

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	registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
7	**Details of ITC Reversed and Ineligible ITC for the financial year**					
A	As per Rule 37					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (Sum of A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					
8	**Other ITC related information**					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto	<Auto	<Auto>	<Auto	

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		>	>		>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April [2018 to March 2019][31]				
D	Difference [A-(B+C)]				
E	ITC available but not availed				
F	ITC available but ineligible				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						

[31] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "to September, 2018"

	Interest						
	Late fee						
	Penalty						
	Other						

Pt. V	Particulars of the transactions for the [FY 2017-18 declared in returns between April 2018 till March 2019][32]					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		

Pt. VI	Other Information

[32] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier"

15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis				
	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess

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	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

19	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

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Verification:

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

Signature

Place

Name of Authorised Signatory

Date Designation / Status

Instructions: –

1. Terms used:
    a. GSTIN: Goods and Services Tax Identification Number
    b. UQC: Unit Quantity Code
    c. HSN: Harmonized System of Nomenclature Code

2. It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. ~~[It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.]~~[33]
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. [It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.][34] The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of **FORM GSTR-1** may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of **FORM GSTR-1** may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of **FORM GSTR-1** may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be

[33] Omitted vide Notf no. 31/2019 – CT dt. 28.06.2019
[34] Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

	declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of **FORM GSTR-1** may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of **FORM GSTR-1** may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of **FORM GSTR-3B** may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of **FORM GSTR-1** may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of **FORM GSTR-1** may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of **FORM GSTR-1** may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of **FORM GSTR-1** may be used for filling up these details. The value of "no supply" shall be declared under Non-GST supply (5F).
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies

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	to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of **FORM GSTR-1** may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of **FORM GSTR-3B** for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of **FORM GSTR-3B** may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of **FORM GSTR-3B** may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of **FORM GSTR-3B** may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of **FORM GSTR-3B** may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.

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6J	The difference between the total amount of input tax credit availed through **FORM GSTR-3B** and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of **FORM GST TRAN-I** including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of **FORM GST TRAN-II** shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through **FORM ITC-01** and **FORM ITC-02** in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under **FORM GST TRAN-I** or **FORM GST TRAN-II** and then subsequently reversed. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. Any ITC reversed through **FORM ITC -03** shall be declared in 7H. If the amount stated in Table 4D of **FORM GSTR-3B** was not included in table 4A of **FORM GSTR-3B**, then no entry should be made in table 7E of **FORM GSTR-9**. However, if amount mentioned in table 4D of **FORM GSTR-3B** was included in table 4A of **FORM GSTR-3B**, then entry will come in 7E of **FORM GSTR-9**.
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in **FORM GSTR-2A** (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their **FORM GSTR-1**. [It may be noted that the **FORM GSTR-2A** generated as on the 1st May, 2019 shall be auto-populated in this table.][35]
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April [2018 to March 2019][36] shall be declared here. Table 4(A)(5) of **FORM GSTR-3B** may be used for filling up these details.
8D	Aggregate value of the input tax credit which was available in **FORM GSTR-2A** (table 3 & 5 only) but not availed in **FORM GSTR-3B** returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in **FORM**

[35] Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

[36] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "to September 2018"

	GSTR-3B was greater than the credit available in **FORM GSTR-2A**. In such cases, the value in row 8D shall be negative.
8E & 8F	The credit which was available and not availed in **FORM GSTR-3B** and the credit was not availed in **FORM GSTR-3B** as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.

7. Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** [between April 2018 to March 2019][37]. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April [2018 to March 2019] [38] shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April [2018 to March 2019][39]shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April [2018 to March 2019][40] shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

[37] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier."
[38] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier"
39 *ibid*
40 *ibid*

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of **FORM GSTR-3B** may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of **FORM GSTR-1** may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Annual Return" in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only

FORM GSTR – 9A[41] [42]

[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I	Basic Details						
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To ----)						
5	Aggregate Turnover of Previous Financial Year						

(Amount in ₹ in all tables)

Pt. II	Details of outward and inward supplies made during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies made during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year						
	Description	Taxable Value	Central Tax		State Tax / UT Tax	Integrated Tax	Cess
	1	2	3		4	5	6
A	Inward supplies liable to reverse charge received from registered persons						

[41] Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

[42] Substituted vide Notf no. 74/2018-CT dt 31.12.2018

B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					

Pt. III	Details of tax paid as declared in returns filed during the financial year			
9	Description	Total tax payable	Paid	
	1	2	3	
	Integrated Tax			
	Central Tax			
	State/UT Tax			
	Cess			
	Interest			
	Late fee			
	Penalty			

Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax (outward) reduced through					

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	Amendments (-) (net of credit notes)							
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)							
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
	Description				Payable		Paid	
	1				2		3	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							

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F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

16	Details of credit reversed or availed				
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5
A	Credit reversed on opting in the composition scheme (-)				
B	Credit availed on opting out of the composition scheme (+)				

17	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

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Verification:

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

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Instructions: –

1. It is mandatory to file all your **FORM GSTR-4** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 shall be provided in this return.

2. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-4** may be declared in this return.

3. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

4. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of **FORM GSTR-4** may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of **FORM GSTR-4** may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of **FORM GSTR-4** may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of **FORM GSTR-4** may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of **FORM GSTR-4** may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

5. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of **FORM GSTR- 4** of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

6. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in **FORM ITC-03** may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in **FORM ITC-01** may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

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7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

FORM GSTR-9C [43] [44]

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details		
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?	<<Please specify>>	
		(Amount in ₹ in all tables)	
Pt. II	**Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)**		
5	**Reconciliation of Gross Turnover**		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	**(+)**	
C	Unadjusted advances at the end of the Financial Year	**(+)**	
D	Deemed Supply under Schedule I	**(+)**	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	**(-)**	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	**(+)**	
G	Turnover from April 2017 to June 2017	**(-)**	
H	Unbilled revenue at the end of Financial Year	**(-)**	
I	Unadjusted Advances at the beginning of the Financial Year	**(-)**	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	**(+)**	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	**(-)**	

[43] Inserted vide Notf no. 49/2018-CT dt 13.09.2018

[44] Substituted vide Notf no. 74/2018-CT dt 31.12.2018

L	Turnover for the period under composition scheme	**(-)**	
M	Adjustments in turnover under section 15 and rules thereunder	**(+/-)**	
N	Adjustments in turnover due to foreign exchange fluctuations	**(+/-)**	
O	Adjustments in turnover due to reasons not listed above	**(+/-)**	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		**AT1**
6	**Reasons for Un - Reconciled difference in Annual Gross Turnover**		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
7	**Reconciliation of Taxable Turnover**		
A	Annual turnover after adjustments (from 5P above)		**<Auto>**
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover		
C	Zero rated supplies without payment of tax		
D	Supplies on which tax is to be paid by the recipient on reverse charge basis		
E	Taxable turnover as per adjustments above (A-B-C-D)		<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)		
G	Unreconciled taxable turnover (F-E)		**AT 2**
8	**Reasons for Un - Reconciled difference in taxable turnover**		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
Pt. III	**Reconciliation of tax paid**		
9	**Reconciliation of rate wise liability and amount payable thereon**		

				Tax payable		
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					

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B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount (**PT1**)					
10	**Reasons for un-reconciled payment of amount**					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	**Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)**					
			To be paid through Cash			

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	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					

Pt. IV	**Reconciliation of Input Tax Credit (ITC)**		
12	**Reconciliation of Net Input Tax Credit (ITC)**		
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)		
B	ITC booked in earlier Financial Years claimed in current Financial Year	**(+)**	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	**(-)**	
D	ITC availed as per audited financial statements or books of account		<Auto>
E	ITC claimed in Annual Return (GSTR9)		
F	Un-reconciled ITC		**ITC 1**
13	**Reasons for un-reconciled difference in ITC**		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
14	**Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account**		

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	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (ITC 2)			
15	**Reasons for un - reconciled difference in ITC**			

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A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

16	**Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)**

Description	Amount Payable
Central Tax	
State/UT Tax	
Integrated Tax	
Cess	
Interest	
Penalty	

Pt. V	**Auditor's recommendation on additional Liability due to non-reconciliation**

		To be paid through Cash			
Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
1	2	3	4	5	6
5%					
12%					
18%					
28%					
3%					
0.25%					
0.10%					
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual					

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	Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. 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 there from.

**(Signature and stamp/Seal of the Auditor)

Place: ……

Name of the signatory ……

Membership No……

Date: ……

Full address ……

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Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Signature

Place:

Date:

Name of Authorized Signatory

Designation/status

Instructions: –

1. Terms used:
   (a) GSTIN: Goods and Services Tax Identification Number

2. It is mandatory to file all your **FORM GSTR-1, FORM GSTR-3B and FORM GSTR -9** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in **FORM GSTR-9** for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.

5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and

	amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled "RC", supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here.

	Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.

8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Reconciliation Statement" in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

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PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

(a) balance sheet as on ……

(b) the *profit and loss account/income and expenditure account for the period beginning from ……..…to ending on ……., and

(c) the cash flow statement for the period beginning from ……..…to ending on ……, —attached herewith, of M/s …… (Name), ……..…… (Address), ..……(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

…….

…….

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business at ……and ** ……additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

(a) ……

(b) ……

(c) ……

……

……

**(Signature and stamp/Seal of the Auditor)

Place: ……

Name of the signatory ……

Membership No……

Date: ……

Full address ……

II. <u>Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:</u>

*I/we report that the audit of the books of accounts and the financial statements of M/s. …….....……. (Name and address of the assessee with GSTIN) was conducted by M/s. ……..……. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the …….Act, and *I/we annex hereto a copy of their audit report dated ……. along with a copy of each of :-

(a) balance sheet as on ……

(b) the *profit and loss account/income and expenditure account for the period beginning from ……..…to ending on ……,

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(c) the cash flow statement for the period beginning from ……..…to ending on ……, and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

(a) ……

(b) ……

(c) ……

……

**(Signature and stamp/Seal of the Auditor)

Place: ……

Name of the signatory ……

Membership No……

Date: ……

Full address ……”.

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FORM GSTR-10 [45]

(See rule 81)

Final Return

1.	GSTIN	
2.	Legal name	
3.	Trade Name, if any	
4.	Address for future correspondence	
5.	Effective date of cancellation of registration (Date of closure of business or the date from which registration is to be cancelled)	
6.	Reference number of cancellation order	
7.	Date of cancellation order	

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government

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Sr. No.	GSTIN	Invoice/Bill of Entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods /plant and machinery	Unit Quantity Code (UQC)	Qty	Value (As adjusted by debit / credit note)	Input tax credit/ Tax payable (whichever is higher) (Rs.)			
		No.	Date					Central tax	State / Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
8 (a) Inputs held in stock (where invoice is available)											
8 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)											

[45] Inserted vide Notf no. 21/2018-CT dt 18.04.2018

8 (c) Capital goods/plant and machinery held in stock										
8 (d) Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock (where invoice is not available)										

9. Amount of tax payable and paid (based on Table 8)

Sr. No.	Description	ITC reversible/Tax payable	Tax paid along with application for cancellation of registration (GST REG-16)	Balance tax payable (3-4)	Amount paid through debit to electronic cash ledger	Amount paid through debit to electronic credit ledger			
						Central Tax	State/ Union territory Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10
1.	Central Tax								
2.	State/ Union territory Tax								
3.	Integrated Tax								
4.	Cess								

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10. 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/Union territory Tax		
(d) Cess		
(II) Late fee		
(a) Central Tax		
(b) State/Union territory tax		

11. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and

correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory _____

Name _____

Designation/Status _____

Date - dd/mm/yyyy

Instructions:

1. This form is not required to be filed by taxpayers or persons who are registered as :-
   (i) Input Service Distributors;
   (ii) Persons paying tax under section 10;
   (iii) Non-resident taxable person;
   (iv) Persons required to deduct tax at source under section 51; and
   (v) Persons required to collect tax at source under section 52.
2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.
3. Following points need to be taken care of while providing details of stock at Sl. No.8:
   (i) where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
   (ii) in case of capital goods/ plant and machinery, the value should be the invoice value reduced by $1/60^{th}$ per month or part thereof from the date of invoice/purchase taking useful life as five years.

The details furnished in accordance with sub-rule (3) of rule 44 in the Table at Sl. No. 8 (against entry 8 (d)) shall be duly certified by a practicing chartered accountant or cost accountant. Copy of the certificate shall be uploaded while filing the details.

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FORM GSTR-11 [46]

[See rule 82]

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

Year	
Tax Period	

1.	UIN															
2.	Name of the person having UIN	Auto populated														

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax				Place of Supply
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
3A. Invoices received										
3B. Debit/Credit Note received										

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Verification

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

Place

Signature

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms Used:-
   a. GSTIN :- Goods and Services Tax Identification Number
   b. UIN :- Unique Identity Number

[46] Substituted vide Notf no. 75/2017-CT dt 29.12.2017

2. Refund applications has to be filed in the same State in which the Unique Identity Number has been allotted.

3. For refund purposes only those invoices may be entered on which refund is sought.

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FORM GST PCT - 01

[See rule 83(1)]

Application for Enrolment as Goods and Services Tax Practitioner

Part –A

State /UT – ▽ District - ▽

(i)	Name of the Goods and Services Tax Practitioner *(As mentioned in PAN)*	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	

Note - *Information submitted above is subject to online verification before proceeding to fill up Part-B.*

PART B

1.	Enrolling Authority	Centre ☐ State ☐
2.	State/UT	
3.	Date of application	
4	Enrolment sought as:	(1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials (11) [Sales Tax practitioner under existing law for a period of not less than five years (12) Tax return preparer under existing law for a period of not less than five years][47]
5.	Membership Number	
5.1	Membership Type (drop down will change based the institute selected)	
5.2	Date of Enrolment / Membership	
5.3	Membership Valid upto	
6	Advocates registered with Bar (Name of Bar Council)	
6.1	Registration Number as given by Bar	
6.2	Date of Registration	
6.3	Valid up to	

[47] Inserted vide Notf no. 26/2018- CT dt.13.06.2018

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7	Retired Government Officials	Retired from Centre/ State
7.1	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement
8.	**Applicant Details**	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional>
8.7	PAN	< Pre 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.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	
9.8	PIN Code	
10.	**Qualification Details**	
10.1	Qualifying Degree	
10.2	Affiliation University / Institute	
	Consent *I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.* *[***Declaration** *I hereby declare that:* *a) I am a citizen of India;* *b) I am a person of sound mind;* *c) I have not been adjudicated as an insolvent; and* *d) I have not been convicted by a competent court.]*[48] **Verification** *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.*	
	Place	< DSC /E-sign of the Applicant/EVC>
	Date	< Name of the Applicant>

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Acknowledgment

Application Reference Number (ARN) -

[48] Inserted vide Notf no. 26/2018-CT dt. 13.06.2018

You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No. :

Form Description:

Date of Filing:

Time of filing:

Center Jurisdiction:

State Jurisdiction :

Filed by :

Temporary reference number, (TRN) if any:

Place:

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

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

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FORM GST PCT-02

[See rule 83(2)]

Enrolment Certificate of Goods and Services Tax Practitioner

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

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FORM GST PCT-03

[See rule 83(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 of misconduct, the details of which are given hereunder:

1.

2.

You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within <15> days to the undersigned from the date of receipt of this notice.

☐ Appear before the undersigned on ----- (date)……. (Time)……

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

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Signature

Name

(Designation)

FORM GST PCT-04

[See rule 83(4)]

Reference No. Date-

To
Name
Address
EnrollmentNumber

Order of rejection of enrolment as GST Practitioner

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- ☐ Whereas no reply to notice to show cause has been submitted; or
- ☐ Whereas on the day fixed for hearing you did not appear; or
- ☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s).

1.
2.

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

Signature
Name
(Designation)

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FORM GST PCT-05

[See rule 83(6)]

Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner

To
The Authorised Officer
Central Tax/State Tax.

PART-A

Sir/Madam

I/We <Name of theProprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

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

---------- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number---------- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of -------- (Legal Name) bearing << GSTIN - >>:

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Sr. No.	List of Activities	Check box
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	
[6	To furnish information for generation of e-way bill	
7	To furnish details of challan in FORM GST ITC-04	
8	To file an application for amendment or cancellation of enrolment under rule 58	
9	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme.][49]	

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

**Strike out whichever is not applicable.*

[49] Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

Signature of the authorised signatory

Name

Designation/Status

Date

Place

Part -B

Consent of the Goods and Services Tax Practitioner

I <<(Name of the Goods and Services Tax Practitioner>>< Enrolment Number> do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ------ (Legal name), GSTIN …….. only in respect of the activities specified by ------ (Legal name), GSTIN ……..

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Signature

Name

Date

Enrolment No.

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

	Month	Bill of Entry No. /Invoice/Debit Note/Credit Note			ITC/Output Liability				Interest			
		Date	Number	Taxable Value	Integrated	Central	State / UT	Cess	Integrated	Central	State	Cess
A.	**Finally Accepted Input Tax Credit**											
A.1	*Details of Invoices, Debit and Credit Notes of the month of September that have matched*											
1	September								Nil			
2	September								Nil			
A.2	*Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was rectified in the return for the month of September filed by 20th October*											
1	August								Nil			
2	August								Nil			
A.3	*Details of Invoices, Debit and Credit Notes of the month of July and before but not earlier than April of the previous Financial Year which had become payable but the pairing supplier/recipient has included the details of corresponding document in his return of the month of September filed by 20th October and the reclaim is being allowed alongwith refund of interest.*											
1	Month								Refund			
2	Month								Refund			
B.	**Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October**											
B.1	*Details of Invoices, Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by 20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return for month of September to be filed 20th October*											
1	July								Two Months			
2	July								Two Months			
B.2	*Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return September filed by 20th October*											
1	August								One Month			
2	August								One Month			
B.3	*Details of Invoices, Debit and Credit Notes of the month of August where reversal was reclaimed in violation of Section 42/ 43 and that have become payable in the return of September filed by 20th October*											
1	August								One Month-high			
2	August								One Month-high			

TaxCode

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

C.1 Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was not rectified in the return for the month of September filed by 20th October and will become payable in the return for month of October to be filed 20th November

1	August								Two Months			
2	August								Two Months			

C.2 Details of Invoices, Debit and Credit Notes of the month of September that were found to be duplicate and will be become payable in the return for October to be filed by 20th November

1	September								One Month			
2	September								One Month			

C.3 Details of Invoices, Debit and Credit Notes of the month of September where reversal was reclaimed in violation of Section 42/43 and that will become payable in the return of October return to be filed by 20th November

1	September								One Month-high			
2	September								One Month-high			

D. Mismatches/Duplicates that may lead to increase of liability in the return for November to be filed by 20th December

D.1 Details of Invoices, Debit and Credit Notes of the month of September that have been found to have mismatched and may become payable in the return for November to be filed by 20th December in case mismatch not rectified in the return for October to be filed by 20th November

1	September								Nil/Two Months			
2	September								Nil/Two Months			

IndiaCode

[FORM GST PCT-06 [50]

[See rule 83B]

APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER

1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	< Auto Populated>
4. Date of effect of cancellation of enrolment	

I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:

1.
2.
3.

DECLARATION

The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.

(SIGNATURE)

Place:
Date:]

IndiaCode

[50] Inserted vide Notification no. 33/2019-CT dt. 18.07.2019 with effect from a date to be notified later

[FORM GST PCT-07 [51]

[See rule 83B]

ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER

1. GSTP Enrolment No.	
2. Name of the GST Practitioner	< Auto Populated>
3. Address	<Auto Populated>
4. No. and Date of application	
5. Date of effect of cancellation of enrolment	

DECLARATION

This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from . . . . . .

(SIGNATURE)

Place:
Date:]

IndiaCode

[51] Inserted vide Notification no. 33/2019-CT dt. 18.07.2019 with effect from a date to be notified later

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

(Amount in Rs.)

IndiaCode

Sr. No.	Date (dd/mm/ yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)/]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

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.

IndiaCode

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/yyyy)

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

(Amount in Rs.)

IndiaCode

[Sr No.	Date (dd/ mm/ yyyy)	Reference No.	Tax Period, if applicable	Ledger used for discharging liability		Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/ amount under existing law/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/ amount under existing law/Total)						
				From	To			Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total	Status (Stayed /Un-stayed)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21][52]

[52] Table amended *vide* Notf no. 60/2018 – CT dt. 30.10.2018

Note –

1. All liabilitiesaccruing, 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 cash 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 maystill 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 filing 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 rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

IndiaCode

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

IndiaCode

(Amount in Rs.)

Sr No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total	Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Balance of Provisional credit

Sr. No.	Tax period	Amount of provisional credit balance					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

Mismatch credit (other than reversed)

Sr. No.	Tax period	Amount of mismatch credit					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

IndiaCode

Note –

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc.Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

FORM GST PMT –03

[See rules86(4) & 87(11))]

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

Reference No. Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any – From ---------- To ----------
6. Ledger from which debit entry was made for claiming refund - cash / credit ledger
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

IndiaCode

Sr. No.	Act (Central Tax/State Tax/ UT TaxIntegrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature
Name

Designation of the officer

Note –

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

IndiaCode

FORM GST PMT –04

[See rules85(7), 86(6) & 87(12)]

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

<table>
<tr><td>1.</td><td>GSTIN</td><td colspan="3"></td></tr>
<tr><td>2.</td><td>Name (Legal)</td><td colspan="3"></td></tr>
<tr><td>3.</td><td>Trade name, if any</td><td colspan="3"></td></tr>
<tr><td>4.</td><td>Ledger / Register in which discrepancy noticed</td><td colspan="3">☐ Credit ledger ☐ Cash ledger ☐ Liability register</td></tr>
<tr><td rowspan="7">5.</td><td colspan="4">Details of the discrepancy</td></tr>
<tr><td>Date</td><td>Type of tax</td><td>Type of discrepancy</td><td>Amount involved</td></tr>
<tr><td></td><td>Central Tax</td><td></td><td></td></tr>
<tr><td></td><td>State Tax</td><td></td><td></td></tr>
<tr><td></td><td>UT Tax</td><td></td><td></td></tr>
<tr><td></td><td>Integrated Tax</td><td></td><td></td></tr>
<tr><td></td><td>Cess</td><td></td><td></td></tr>
<tr><td rowspan="2">6.</td><td colspan="4">Reasons, if any</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td>7.</td><td colspan="4">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.
Signature</td></tr>
</table>

IndiaCode

	Place	Name of Authorized Signatory
	Date	Designation /Status….....

Note –

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

IndiaCode

FORM GST PMT –05

[See rule 87(1)]

Electronic Cash Ledger

(To be maintained at the Common Portal)

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

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

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

(Amount in Rs.)

IndiaCode

Sr. No.	Date of deposit /Debit (dd/mm / yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
								Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

1. Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.

2. Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
3. GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head “description”.
4. Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head “description”.
5. Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
6. Date and time of deposit is the date and time of generation of CIN as reported by bank.
7. ‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

IndiaCode

FORM GST PMT –06

[See rule 87(2)]

Challan for deposit of goods and services tax

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --

GSTIN	<<Filled in/Auto populated>>
Name (Legal)	<<Auto Populated>>
Address	<<Auto Populated>>

Email address	<<Auto Populated>>
Mobile No.	<<Auto Populated>>

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Details of Deposit							(All Amount in Rs.)
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	Central Tax (----)						
	Integrated Tax (----)						
	CESS (----)						
	Sub-Total						
State (Name)	State Tax						

	(----)						
UT (Name)	UT Tax (----)						
Total Challan Amount							
Total Amount in words							

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

☐e-Payment **(**This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)

☐Over the Counter (OTC)		
Bank (Where cash or instrument is proposed to be deposited)		
Details of Instrument		
☐Cash	☐ Cheque	☐Demand Draft

☐NEFT/RTGS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	Reserve Bank f India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

Note: Charges to be separately paid by the person making payment.

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	

IndiaCode

Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

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

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FORM GST PMT –07

[See rule 87(8)]

Application for intimating discrepancy relating to payment

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking ☐	CC/DC ☐	NEFT/RTGS ☐	OTC ☐	
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date	Bank/branch on which drawn		
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
12.	Payment detail	Central Tax	State Tax	UT Tax	Integrated Tax	Cess

IndiaCode

13.	Verification (by authorized signatory) I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief. Signature Place Name of Authorized Signatory Date Designation /Status….....					

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Note –

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

[FORM GST PMT –09[53]

[See rule 87(13)]

Transfer of amount from one account head to another in electronic cash ledger

1.	GSTIN	
2.	(a) Legal name	<Auto>
	(b) Trade name, if any	<Auto>
3.	ARN	
4.	Date of ARN	

IndiaCode

5. Details of the amount to be transferred from one account head to another

(Amount in Rs.)

[53] Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019 wef a date to be notified later

Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
<Central tax, State/ UT tax, Integrated tax, Cess>	Tax		<Central tax, State / UT tax Integrated tax, Cess>	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total			Total	

IndiaCode

6. Verification

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

Place Signature

Name of Authorized Signatory

Date

Designation /Status

Instructions -

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to – tax, interest, penalty, fee and others.

3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.]

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FORM-GST-RFD-01[54]

[See rule 89(1)]

Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

<table>
<tr><td>1.</td><td>GSTIN / Temporary ID</td><td colspan="7"></td></tr>
<tr><td>2.</td><td>Legal Name</td><td colspan="7"></td></tr>
<tr><td>3.</td><td>Trade Name, if any</td><td colspan="7"></td></tr>
<tr><td>4.</td><td>Address</td><td colspan="7"></td></tr>
<tr><td>5.</td><td>Tax period (if applicable)</td><td colspan="7">From <Year><Month> To <Year><Month></td></tr>
<tr><td rowspan="6">6.</td><td rowspan="6">Amount of Refund Claimed (Rs.)</td><td>Act</td><td>Tax</td><td>Interest</td><td>Penalty</td><td>Fees</td><td>Others</td><td>Total</td></tr>
<tr><td>Central tax</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>State / UT tax</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Integrated tax</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Cess</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Total</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="6">7.</td><td rowspan="6">Grounds of refund claim (select from drop down)</td><td>(a)</td><td colspan="6">Excess balance in Electronic Cash Ledger</td></tr>
<tr><td>(b)</td><td colspan="6">Exports of services- with payment of tax</td></tr>
<tr><td>(c)</td><td colspan="6">Exports of goods / services- without payment of tax (accumulated ITC)</td></tr>
<tr><td rowspan="3">(d)</td><td colspan="6">On account of order</td></tr>
<tr><td>Sr. No.</td><td>Type of order</td><td>Order no.</td><td>Order date</td><td>Order Issuing Authority</td><td>Payment reference no., if any</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

[54] Substituted vide Notf no. 74/2018-CT dt 31.12.2018

			(i)	Assessment				
			(ii)	Finalization of Provisional assessment				
			(iii)	Appeal				
			(iv)	Any other order (specify)				
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)					
		(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies					
		(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)					
		(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)					
		(k)	Excess payment of tax, if any					
		(l)	Any other *(specify)*					
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.		
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable		☐ Yes		☐ No			

[DECLARATION [second proviso to section 54(3)]

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

Signature

Name –

Designation / Status"]

DECLARATION [section 54(3)(ii)]

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

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

[I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status][55]

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-

[55] Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019. Before substitution it was "I hereby declare that the Special Economic Zone unit / the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the application covered under this refund claim."

section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature
Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(l)]

I _____ (Applicant) having GSTIN/ temporary Id -------, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature
Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

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10. Verification

I/We <*Taxpayer Name*> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.
I/We declare that no refund on this account has been received by me/us earlier.

Place
Date

Signature of Authorised Signatory
(Name)
Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GSTIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/ B2C)	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act/SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if	Integrated tax and cess involved in credit note, if	Net Integrated tax and cess (6+7+10 -
	No.	Date	Value	Taxable value	Amt.		No.	Date			

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									any	any	11)
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

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Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details	Shipping bill/ Bill of export/ Endorsed invoice	Integrated Tax	Cess	Integrated tax and cess involved in debit	Integrated tax and cess involved in credit	Net Integrated tax and cess (8+9+10

				by SEZ					note, if any	note, if any	– 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

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Statement-5A [rule 89(4)]

Refund Type:On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

[Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports (Amount in Rs)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN	No.	Date	Taxable	Type	Integrated	Central	State	Cess

	of the supplier			Value	(Invoice/ Credit Note/ Debit Note)	Tax	Tax	Tax /Union territory Tax	
1	2	3	4	5	6	7	8	9	10

]56

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order Date:

(Amount in Rs.)

Recipient's GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Valu	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2

[56] Subsituted vide Notification no. 33/2019-CT dt. 18.07.2019

Certificate [rule 89(2)(m)]

This is to certify that in respect of the refund amounting to Rs.<<>> ---------- (in words) claimed by M/s---------- (Applicant's Name) GSTIN/ Temporary ID------- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

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

Instructions –

1. Terms used:
    a. B to C: From registered person to unregistered person
    b. EGM: Export General Manifest
    c. GSTIN: Goods and Services Tax Identification Number
    d. IGST: Integrated goods and services tax
    e. ITC: Input tax credit
    f. POS: Place of Supply (Respective State)
    g. SEZ: Special Economic Zone
    h. Temporary ID: Temporary Identification Number
    i. UIN: Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.

3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.

4. Acknowledgement in **FORM GST RFD-02**will be issued if the application is found complete in all respects.

5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.

7. Declaration shall be filed in cases wherever required.

8. ‘Net input tax credit’ means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.

9. ‘Adjusted total turnover’ means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.

11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.

12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.

13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. ‘Turnover of zero rated supply of goods and services’ shall have the same meaning as defined in rule 89(4).

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FORM-GST-RFD-01 A[57]

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

<table>
<tr><td>1.</td><td>GSTIN / Temporary ID</td><td colspan="8"></td></tr>
<tr><td>2.</td><td>Legal Name</td><td colspan="8"></td></tr>
<tr><td>3.</td><td>Trade Name, if any</td><td colspan="8"></td></tr>
<tr><td>4.</td><td>Address</td><td colspan="8"></td></tr>
<tr><td>5.</td><td>Tax period (if applicable)</td><td colspan="8">From <Year><Month> To <Year><Month></td></tr>
<tr><td rowspan="6">6.</td><td rowspan="6">Amount of Refund Claimed (Rs.)</td><td colspan="2">Act</td><td>Tax</td><td>Interest</td><td>Penalty</td><td>Fees</td><td>Others</td><td>Total</td></tr>
<tr><td colspan="2">Central tax</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">State / UT tax</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Integrated tax</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Cess</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Total</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="8">7.</td><td rowspan="8">Grounds of Refund Claim (select from drop down)</td><td>(a)</td><td colspan="7">Excess balance in Electronic Cash Ledger</td></tr>
<tr><td>(b)</td><td colspan="7">Exports of services- with payment of tax</td></tr>
<tr><td>(c)</td><td colspan="7">Exports of goods / services- without payment of tax (accumulated ITC)</td></tr>
<tr><td>(d)</td><td colspan="7">ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]</td></tr>
<tr><td>(e)</td><td colspan="7">On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)</td></tr>
<tr><td>(f)</td><td colspan="7">On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)</td></tr>
<tr><td>(g)</td><td colspan="7">Recipient of deemed export supplies/ Supplier of deemed export supplies</td></tr>
<tr><td>(h)</td><td colspan="7"><table><tr><td colspan="6">On account of order</td></tr><tr><td>Sl. No.</td><td>Type of order</td><td>Order No.</td><td>Order date</td><td>Order Issuing Authority</td><td>Payment reference no., if any</td></tr><tr><td>(i)</td><td>Assessment</td><td></td><td></td><td></td><td></td></tr></table></td></tr>
</table>

[57]Substituted vide Notf no. 74/2018-CT dt 31.12.2018

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			(ii)	Finalization of Provisional assessment					
			(iii)	Appeal					
			(iv)	Any other order (specify)					
		(i)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)						
		(j)	Excess payment of tax, if any						
		(k)	Any other *(specify)*						

[DECLARATION [second proviso to section 54(3)]

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

Signature
Name –
Designation / Status].

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DECLARATION [section 54(3)(ii)]

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

Signature
Name –
Designation / Status

DECLARATION [rule 89(2)(f)]

[I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature
Name –
Designation / Status][58]

[58] Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019. Before substitution it was "I hereby declare that the Special Economic Zone unit / the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the application covered under this refund claim."

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

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UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(l)]

I/We _____ (Applicant) having GSTIN/ temporary Id -------, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<*Taxpayer Name*> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place
Date

Signature of Authorised Signatory
(Name)
Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

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Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GSTIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/ B2C)	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act / SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

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Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10 – 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

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Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

[Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports (Amount in Rs)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax /Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

]**[59]**

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77(1) and 77(2), if any:

Order No: Order Date:

(Amount in Rs.)

Recipients' GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

[59] Subsituted vide Notification no. 33/2019-CT dt. 18.07.2019

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Paid in Excess			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

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FORM-GST-RFD-01 B

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1.	ARN	
2.	GSTIN / Temporary ID	
3.	Legal Name	
4.	Filing Date	
5.	Reason of Refund	
6.	Financial Year	
7.	Month	
8.	Order No.:	
9.	Order issuance Date:	
10.	Payment Advice No.:	
11.	Payment Advice Date:	
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund
13.	Issued by:	
14.	Remarks:	
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)
16.	Details of Refund Amount (As per the manually issued Order):	

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed																								
b. Refund Sanctioned on provisional basis																								
c. Remaining Amount																								

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d. Refund amount in-admissible																								
e. Gross amount to be paid																								
f. Interest (if any)																								
g. Amount adjusted against outstanding demand under the existing law or under the Act																								
h. Net amount to be paid																								
17.	Attachments (Orders)								RFD-04; RFD- 06; RFD 07 (Part A)															
Date: Place:									Signature (DSC): Name: Designation: Office Address: ”															

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FORM-GST-RFD-02

[See rules90(1), 90(2) and 95(2)]

Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate)* :

Centre State/ Union Territory:

Filed by :

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Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total

Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

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

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

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FORM-GST-RFD-03

[See rule 90(3)]

Deficiency Memo

Reference No. : Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

IndiaCode

Subject: Refund Application Reference No. (ARN) ……Dated ……<DD/MM/YYYY>……-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description(select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX> { *any other reason other than the reason select from the 'reason master'*}

You are advised to file a fresh refund application after rectification of above deficiencies

Date: Signature (DSC):

Place: Name of Proper Officer:

Designation:

Office Address:

FORM-GST-RFD-04

[See rule 91(2)]

Sanction Order No: Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Provisional Refund Order

IndiaCode

Refund Application Reference No. (ARN) ……Dated ……<DD/MM/YYYY>……-

Acknowledgement No. ……Dated ……<DD/MM/YYYY>……...

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State /UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				
ii.	10% of the amount claimed as refund (to be sanctioned later)				
iii.	Balance amount (i-ii)				
iv.	Amount of refund sanctioned				
	Bank Details				
v.	Bank Account No. as per application				

vi.	Name of the Bank				
vii.	Address of the Bank /Branch				
viii.	IFSC				
ix.	MICR				

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

IndiaCode

FORM-GST-RFD-05

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

Payment [Order][60]

Payment [Order][61] No: - Date: <DD/MM/YYYY>

[To PAO, CBIC][62]

Refund Sanction Order No. ……

Order Date……<DD/MM/YYYY>…….

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

IndiaCode

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

[60] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "Advice" wef a date to be notified later
[61] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "Advice" wef a date to be notified later
[62] Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for "To <Centre> PAO/ Treasury/ RBI/ Bank" wef a date to be notified later

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

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Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

To
_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

FORM-GST-RFD-06

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

Order No.: Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. …… Dated ……<DD/MM/YYYY>

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Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*.

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

**Strike out whichever is not applicable*

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
1. Amount of refund/interest* claimed																								
2. Refund sanctioned on provisional basis (Order No….date) (if																								

applicable)																								
3. Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>																								
4. Gross amount to be paid (1-2-3)																								
5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No…… date……, Act Period <Multiple rows possible- add row to be given>																								
6. Net amount to be paid																								

Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

**Strike out whichever is not applicable*

[&]1. I hereby sanction an amount of INR _____ to M/s _____having GSTIN ____under sub-section (5) of section 54) of the Act/under section 56 of the Act[@]

[@]*Strike out whichever is not applicable*

(a) [#]and the amount is to be paid to the bank account specified by him in his application;

(b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;

(c) an amount of -----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application[#] . .

[#]*Strike-out whichever is not applicable.*

Or

[&]2. I hereby credit an amount of INR _____ to Consumer Welfare Fund under sub-section (…) of Section (…) of the Act. .

[&]3. I hereby reject an amount of INR _____ to M/s _____having GSTIN ____under sub-section (…) of Section (…) of the Act.

[&]*Strike-out whichever is not applicable*

Date: Signature (DSC):

IndiaCode

Place:

Name:
Designation:
Office Address:

IndiaCode

FORM-GST-RFD-07

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

Reference No. Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp.ID No.)

_____ (Name)

_____ (Address)

Acknowledgement No. …… Dated……<DD/MM/YYYY>…….

Order for Complete adjustment of sanctioned Refund

Part- A

Sir/Madam,

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

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

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

OR

Part-B

Order for withholding the refund

This has reference to your refund application referred to above and information/ documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons:

Refund Order No.:					
Date of issuance of Order:					
Sr. No.	**Refund Calculation**	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund:

<<Text>>

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (…) of Section (…) of the Act.

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Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-08

[See rule 92(3)]

Notice for rejection of application for refund

SCN No.: Date:
<DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

ACKNOWLEDGEMENT No……

ARN…… Dated ……<DD/MM/YYYY>……

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

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Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ *any other reason other than the reasons mentioned in 'reason master'*}	

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-09

[See rule 92(3)]

Reply to show cause notice

Date: <DD/MM/YYYY>

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

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Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

FORM GST RFD-10[63]

[See rule 95(1)]

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

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY>To <DD/MM/YY>
5. ARN and date of GSTR11 : ARN <……> Date <DD/MM/YY>
6. Amount of Refund Claim : <INR><In Words>

State	Central Tax	State /UT Tax	Integrated Tax	Cess
Total				

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7. Details of Bank Account:
   a. Bank Account Number
   b. Bank Account Type
   c. Name of the Bank
   d. Name of the Account Holder/Operator
   e. Address of Bank Branch
   f. IFSC
   g. MICR

8. Verification

I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date: Signature of Authorised Signatory:

Place: Name:

Designation / Status

Instructions

1. Application for refund shall be filed on quarterly basis.
2. Table No. 6 will be auto-populated from details furnished in table 3 of GSTR-11.
3. There will be facility to edit the refund amount as per eligibility.
4. Requisite certificate issued by MEA granting the facility of refund shall be produced before the proper officer for processing refund claim.

[63] Substituted vide Notf no. 75/2017-CT dt 29.12.2017

[FORM GST RFD-10B [64]

[See rule 95A]

Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

1. GSTIN:
2. Name:
3. Address:
4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim: <INR><In Words>
6. Details of inward supplies of goods received and corresponding outward supplies:

DETAILS OF SUPPLIES													
Inward Supplies											**Corresponding outward supplies**		
GSTIN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details		
	No./ Date.	HSN Code	Qty.	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	No. / Date	HSN Code	Qty.	Taxable Value

7. Refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Cess	Total
<Total>	<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

   i. Bank Account Number

---

[64] Inserted vide Notf no. 31/2019-CT dt 28.06.2019 wef 01.07.2019

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ii. Bank Account Type

iii. Name of the Bank

iv. Name of the Account Holder/Operator

v. Address of Bank Branch

vi. IFSC

vii. MICR

9. Declaration:

I _____ as an authorized representative of _____(Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-

(i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.

(ii) the information given herein above is true and correct to the best of my knowledge and belief.

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Date: Signature of Authorized Signatory:

Place: Name:

Designation / Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
    a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);

b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;

c) Copy of the returns for the period for which application is being filed.]

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FORM GST RFD-11

[See rule 96A]

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN				
2. Name				
3. Indicate the type of document furnished		Bond: ☐ Letter of Undertaking ☐		
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

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5. Declaration -

(i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -------

Date ----------

Bond for export of goods or services without payment of integrated tax

(See rule 96A)

I/We.....of.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of.....rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;
and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of..... rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned;
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

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AND if the relevant and specific goods or services are duly exported;
AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).
Date :
Place :

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation

Accepted by me this.....day of ..... (month).....……. (year)
……..of …….. (Designation)
for and on behalf of the President of India.".

Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96A)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We ..... of.....…… (address of the registered person) having Goods & Services Tax Identification Number No…… , hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this ..... day of ..... to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;

(b) to observes all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

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I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :
Place :

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation
Date
Place

Accepted by me this.....day of ..... (month).....……. (year)
……..of ……..
(Designation)
for and on behalf of the President of India

[FORM GST RFD-10 B[65]

[See rule 95A]

Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

1. GSTIN:

2. Name:

3. Address:

4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>

5. Amount of Refund Claim: <INR><In Words>

6. Details of inward supplies of goods received and corresponding outward supplies:

DETAILS OF SUPPLIES													
Inward Supplies										**Corresponding outward supplies**			
GSTIN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details			
	No/Date.	HSN Code	Qty.	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	No./Date	HSN Code	Qty.	Taxable Value

7. Refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Cess	Total
<Total>	<Total>	<Total>	<Total>	<Total>

[65] Inserted vide Notf no. 31/2019-CT dt 28.06.2019 wef 01.07.2019 from 1st day of July, 2019

8. Details of Bank Account:

i. Bank Account Number
ii. Bank Account Type
iii. Name of the Bank
iv. Name of the Account Holder/Operator
v. Address of Bank Branch
vi. IFSC
vii. MICR

9. Declaration:

I _____ as an authorized representative of _____(Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-

(iii) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.

(iv) the information given herein above is true and correct to the best of my knowledge and belief.

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Date: Signature of Authorized Signatory:

Place: Name:
Designation / Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
    a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);

b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;

c) Copy of the returns for the period for which application is being filed.]

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FORM GST ASMT - 01

[See rule 98(1)]

Application for Provisional Assessment under section60

1.GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity /service	Tax rate				Valuation	Average monthly turnover of the commodity / service
			Central tax	State / UT tax	Integrated tax	Cess		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								
6. Documents filed								

7. Verification-

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

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

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FORM GST ASMT - 02

[See rule 98(2)]

Reference No.: Date:

To

_____ GSTIN

----------Name

_____ (Address)

Application Reference No. (ARN) …… Dated ……..

Notice for Seeking Additional Information / Clarification / Documents for provisional assessment

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same:

<< text >>

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You are, therefore, requested to provide the information /documents within a period of<< 15 days>>from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

☐ You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --->>.

Signature

Name

Designation

FORM GST ASMT – 03

[See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

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6. Verification-

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

Signature of Authorised Signatory

Name
Designation / Status
Date

FORM GST ASMT – 04

[See rule 98(3)]

Reference No.: …… Date

To

GSTIN -
Name -
Address -

Application Reference No. (ARN) …….. Dated ……..

Order of Provisional Assessment

This has reference to your application mentioned above and reply dated-------, furnishing information/documents in support of your request for provisional assessment.Upon examination of your application and the reply, the provisional assessment is allowed as under:

<< text >>

The provisional assessment is allowed subject to furnishing of security amounting to Rs.---------- (in words) in the form of ---------- (mode) and bond in the prescribed format by ---------- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

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Signature
Name
Designation

FORM GST ASMT - 05

[See rule 98(4)]

Furnishing of Security

1. GSTIN					
2. Name					
3. Order vide which security is prescribed			Order No.	Order date	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

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

5. Declaration -

(i) The above-mentioned bank guaranteeis submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

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

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Bond for provisional assessment

[Rule 98(3) & 98(4)]

I/We.....of.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of ……(State) (hereinafter called the "Governor") in the sum of.....rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory taxon ..... (name of goods/services or both-HSN:_____) supplied by the above bounded obligor from time to time could not be made for want of full information with regard to the value or rate of tax applicable thereto;

and whereas the obligor desires that the provisional assessment in accordance with the provisions ofSection 60 be made;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of ..... rupees endorsed in favour of the President/ Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned;

The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;

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And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bankguarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :
Place :

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation
Date
Place

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation

Accepted by me this.....day of ..... (month)..... (year)
.....of ..... (Designation)
for and on behalf of the President of
India./ Governor of ..... (state)".

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FORM GST ASMT - 06

[See rule 98(5)]

Reference No.: Date:

To

GSTIN -

Name -

Address -

Application Reference No. (ARN) …… Date ……..

Provisional Assessment order no. - Date ----

Notice for seeking additional information / clarification / documents for final assessment

Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment:

<< text >>

You are, therefore, requested to provide the information /documents within a period of << 15 days>>from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

☐ You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --->>.

Signature

Name

Designation

Original Copy

FORM GST ASMT – 07

[See rule 98(5)]

Reference No.: …… Date

To

GSTIN
Name
Address

Provisional Assessment order No. …….. dated ……..

Final Assessment Order

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts –

Submissions by the applicant -

Discussion and finding -

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

IndiaCode

Signature
Name

Designation

FORM GST ASMT - 08

[See rule 98(6)]

Application for Withdrawal of Security

1. GSTIN					
2. Name					
3. Details vide which security furnished			ARN		Date
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

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5. Verification-

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

Signature of Authorised Signatory

Name

Designation / Status -

Date -

FORM GST ASMT – 09

[See rule 98(7)]

Reference No.: …… Date

To

_____ GSTIN

---------- Name

_____ Address

Application Reference No. …….. dated ……..

Order for release of security or rejecting the application

This has reference to your application mentioned above regarding release of security amounting to Rs. ---------- [---------- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby released. **Or**

Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons:

<< text >>

Therefore, the application for release of security is rejected.

IndiaCode

Signature

Name

Designation

Date

FORM GST ASMT - 10

[See rule 99(1)]

Reference No.:Date:
To_____
GSTIN:
Name :
Address :

Tax period - F.Y. -

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

<< text >>

You are hereby directed to explain the reasons for the aforesaid discrepancies by ---------- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedingsin accordance with law may be initiated against youwithout making any further reference to you in this regard.

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Signature
Name
Designation

FORM GST ASMT - 11

[See rule 99(2)]

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

1. GSTIN		
2. Name		
3. Details of the notice	Reference No.	Date
4. Tax Period		
5. Reply to the discrepancies		

Sr. No.	Discrepancy	Reply

6. Amount admitted and paid, if any -

Act	Tax	Interest	Others	Total

7. Verification-

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

Signature of Authorised Signatory

Name

Designation / Status -------

Date –

IndiaCode

FORM GST ASMT–12

[See rule 99(3)]

Reference No.: Date:

To

GSTIN
Name
Address

Tax period - F.Y. -
ARN - Date -

Order of acceptance of reply against the notice issued under section61

This has reference to your reply dated ------- in response to the notice issued vide reference no. ---------- dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.

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Signature
Name
Designation

[**FORM GST ASMT - 13**

[See rule 100(1)]

Reference No.: Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period : F.Y. : Return Type :

Notice Reference No.: Date :

Act/ Rules Provisions:

(Assessment order under Section 62)

Preamble - << standard >>

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

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

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax period		Act	POS (Place of supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making

payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.][66]

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[66] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

FORM GST ASMT - 14

[See rule 100(2)]

Reference No: Date:

To_____

Name

Address

Tax Period -- F.Y. -------

Show Cause Notice for assessment under section 63

It has come to my notice that you/your company/firm, though liable to be registered under section ------ of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts –

Grounds –

Conclusion -

OR

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ------ and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on --------- (date) at ------- (time)

Signature

Name

Designation

IndiaCode

[**FORM GST ASMT - 15**

[See rule 100(2)]

Reference No.: Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period : **F.Y. :**

SCN reference no. : Date :

Act/ Rules Provisions:

Assessment order under section 63

Preamble - << standard >>

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

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period ……. as your registration has been cancelled under sub-section (2) of section 29 with effect from----------

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

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

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making

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payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

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

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.][67]

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[67] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

[**FORM GST ASMT - 16**

[See rule 100(3)]

Reference No.: Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period : **F.Y. :**

Act/ Rules Provisions:

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown--------- (address) or in a vehicle stationed at ---------- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods. Therefore, I proceed to assess the tax due on such goods as under:

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Introduction :

Discussion & finding :

Conclusion :

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

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

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

Signature
Name
Designation
Jurisdiction

Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.][68]

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[68] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

FORM GST ASMT – 17

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

1. GSTIN /ID		
2. Name		
3. Details of the order	Reference No.	Date of issue of order
4. Tax Period, if any		
5. Grounds for withdrawal		
6. Verification- I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name _____ Designation / Status ------- Date -		

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FORM GST ASMT - 18

[See rule 100(5)]

Reference No.: Date:

GSTIN/ID
Name
Address

ARN - Date –

Acceptance or Rejection of application filed under section 64 (2)

The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. ---------- dated ---------- stands withdrawn.

OR

The reply furnished by you vide application referred above has not been found to be in order for the following reasons:

<<Text box>>

Therefore, the application filed by you for withdrawal of the order is hereby rejected.

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Signature
Name
Designation

FORM GST ADT - 01

[See rule 101(2)]

Reference No.: Date:

To,

GSTIN …….
Name ……
Address ……

Period - F.Y.(s) - ……..

Notice for conducting audit

Whereas it has been decided to undertake audit of your books of account and records for the financial year(s)…….. to …….. in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on -------.

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And whereas you are required to:-
(i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and
(ii) furnish such information as may be required and render assistance for timely completionof the audit.

You are hereby directed to attend in person or through an authorised representative on …….. (date) at……(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature …
Name
Designation …….

FORM GST ADT – 02

[See rule 101(5)]

Reference No.: Date:

To,

GSTIN ……..

Name ……

Address …….

Audit Report No. …….. dated ……..

Audit Report under section 65(6)

Your books of account and records for the F.Y…… has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

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Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature …….

Name ……..

Designation …….

FORM GST ADT - 03

[See rule 102(1)]

Reference No.: Date:

To,

GSTIN …….
Name ……
Address ……

Tax period - F.Y.(s) - ……..

Communicationto the registered person for conduct of special audit under section 66

Whereas the proceedings of scrutiny of return /enquiry/investigation/…….. are going on;

And whereas it is felt necessary to get your books of account and records examined and audited by ……(name), chartered accountant / cost accountant nominated by the Commissioner;

You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant.

Signature ……..
Name ……
Designation …….

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FORM GST ADT – 04

[See rule 102(2)]

Reference No.: Date:

To,

GSTIN ……..

Name ……

Address …….

Information of Findings upon Special Audit

Your books of account and records for the F.Y…… has been examined by ---------- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings/discrepancies are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

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[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature …….

Name ……..

Designation …….

FORM GST ARA -01

[See Rule 104(1)]

Application Form for Advance Ruling

1.	GSTIN Number, if any/ User-id			
2.	Legal Name of Applicant			
3.	Trade Name of Applicant (Optional)			
4.	Status of the Applicant [registered / un-registered]			
5.	Registered Address / Address provided while obtaining user id			
6.	Correspondence address, if different from above			
7.	Mobile No. [with STD/ISD code]			
8.	Telephone No. [with STD/ISD code]			
9.	Email address			
10	Jurisdictional Authority	<<name, designation, address>>		
11	i. Name of Authorised representative	Optional		
	ii. Mobile No.		iii. Email Address	
12	Nature of activity(s) (proposed / present) in respect of which advance ruling sought			
	A. Category ⏏			
	Factory / Manufacturing	Wholesale Business	Retail Business	
	Warehouse/Deport	Bonded Warehouse	Service Provision	
	Office/Sale Office	Leasing Business	Service Recipient	
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)	
	Works Contract			
	B. Description (in brief)	(Provision for file attachment also)		
13	Issue/s on which advance ruling required (Tick whichever is applicable) :-			
	(i) classification of goods and/or services or both	□		
	(ii) applicability of a notification issued under the provisions of the Act	□		

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	(iii) determination of time and value of supply of goods or services or both	☐
	(iv) admissibility of input tax credit of tax paid 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	☐
	(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term	☐
14	Question(s) on which advance ruling is required	
15	Statement of relevant facts having a bearing on the question(s) raised.	
16	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
17	I hereby declare that the question raised in the application is not (tick) - ☐	
	a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act	
18	Payment details	Challan Identification Number (CIN) – Date -

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VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

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	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
	Prayer In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. And for this act of kindness, the appellant, as is duty bound, shall ever pray.	

VERIFICATION

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I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____ Name of Appellant/Authorised Signatory

Date_____ Designation/ Status

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FORM GST ARA -03

[See Rule 106(2)]

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, if any / User id of the person who had sought advance ruling	
4	Legal Name of the person referred to in serial number 3.	
5	Name and designation of jurisdictional officer / concerned officer	
6	Email Address of jurisdictional officer / concerned officer	
7	Mobile number of jurisdictional officer / concerned officer	
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No
9.	Facts of the case (in brief)	
10.	Grounds of Appeal	
	Prayer In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.	

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VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____

Name and designation of the concerned officer / jurisdictional officer

Date_____

FORM GST APL - 01

[See rule 108(1)]

Appeal to Appellate Authority

1. GSTIN/ Temporary ID/UIN–
2. Legal name of the appellant -
3. Trade name, if any –
4. Address -
5. Order no. - Order date -
6. Designation and address of the officer passing the order appealed against -
7. Date of communication of the order appealed against -
8. Name of the authorised representative -
9. Details of the case under dispute -

(i) Brief issue of the case under dispute -

(ii) Description and classification of goods/ services in dispute-

(iii)Period of dispute-

(iv)Amount under dispute:

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

(v) Market value of seized goods

10. Whether the appellant wishes to be heard in person – Yes / No
11. Statement of facts:-
12. Grounds of appeal:-
13. Prayer:-

14. Amount of demand created, admitted and disputed

Particulars of demand/ refund	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	

		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand admitted (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand disputed (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

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

(a) [Details of payment required

Particulars			Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	a) Admitted amount	Tax/ Cess					< total >	< total >
		Interest					< total >	
		Penalty					<total >	
		Fees					< total >	
		Other charges					< total	

							>	
	b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/ Cess					< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

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Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

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

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS

1	2	3	4	5	6	7	8	9	10	11][69]
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

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

18. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7][70]
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

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Verification

☐ I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:
Date: **<Signature>**

Name of the Applicant:

FORM GST APL – 02
[See rule 108(3)]

[69] Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

[70] Inserted *ibid*

Acknowledgment for submission of appeal

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-
8. Date of appearance- Date:
Time:
9. Court Number/ Bench Court:Bench:

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Place:
Date: **Signature>**

Name:
Designation:

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

FORM GST APL - 03

[See rule 109(1)]

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

1. Name and designation of the appellant — Name-
   Designation-
   Jurisdiction-
   State/Center-
   Name of the State-
2. GSTIN/ Temporary ID /UIN-
3. Order no. Date-
4. Designation and address of the officer passing the order appealed against-
5. Date of communication of the order appealed against-
6. Details of the case under dispute-
   (i) Brief issue of the case under dispute-
   (ii) Description and classification of goods/ services in dispute-
   (iii) Period of dispute-
   (iv) Amount under dispute-

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

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

10. Amount of demand in dispute, if any -

Particulars of demand/refund, if any	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created, if any (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	

		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

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Place:
Date:

Signature>

Name of the Applicant Officer:
Designation:
Jurisdiction:

FORM GST RVN - 01[71]

[See rule 109B]

Reference No. Date –

To,

……..

……..

……..

GSTIN:…….

Order No. –

Date -

Notice under section 108

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/ the << *Name of the State*>> Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Union territory Goods and Services Tax Act, 2017 / the Goods and Services Tax (Compensation to States) Act, 2017 by ……..(Designation of officer) is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

☐ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place: Signature:

Date: Designation:

Jurisdiction / Office -.

[71] Inserted vide Notf no. 74/2018-CT dt 31.12.2018

FORM GST APL - 04[72]

[See rules 109B, 113 (1) and115]

SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT

Reference no. - Date -

1. GSTIN/ Temporary ID/UIN -
2. Name of the appellant / person -
3. Address of the appellant / person-
4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. Date-
6. Personal Hearing –
7. Order in brief-
8. Status of order- Confirmed / Modified / Rejected
9. Amount of demand after appeal / revision:

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Particulars	Central tax		State / UT tax		Integrated tax		Cess		Total	
	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										
d) Fees										

[72] Substituted vide Notf no. 74/2018-CT dt 31.12.2018

e) Others										
f) Refund						;				

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order					
	Determined Amount					

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Place:
Date:

Signature:

Name of the Appellate Authority / Revisional Authority/ Tribunal / Jurisdictional Officer
Designation:
Jurisdiction:

FORM GST APL – 05

[See rule 110(1)]

Appeal to the Appellate Tribunal

1. GSTIN/ Temporary ID /UIN -
2. Name of the appellant -
3. Address of the appellant –
4. Order appealed against- Number- Date-
5. Name and Address of the Authority passing the order appealed against -
6. Date of communication of the order appealed against -
7. Name of the representative -
8. Details of the case under dispute:
   (i) Brief issue of the case under dispute
   (ii) Description and classification of goods/ services in dispute
   (iii) Period of dispute
   (iv) Amount under dispute:

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

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

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

		Other charges					total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount admitted (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

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

Particulars			Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	a) Admitted amount	Tax/ Cess					<total >	<total >
		Interest					< total >	
		Penalty					<	

							total >	
		Fees					< total >	
		Other charges					< total >	
	b) Pre-deposit [20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess][73]	Tax/ Cess					< total >	

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(b) Details of payment of admitted amount and [pre-deposit of 20% of the disputed tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess][74]

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit					

[73] Substituted for "20% of disputed tax "vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

[74] Substituted for "pre-deposit 20% of the disputed admitted tax and cess" vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

			Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

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

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

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15. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7][75]
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

Verification

☐ I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

_____

[75] Inserted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

Place:
Date:

Signature>

Name of the Applicant:
Designation /Status:

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FORM GST APL – 06

[See rule 110(2)]

Cross-objections before the Appellate Tribunal

under sub-section (5) of section 112

Sr. No.	Particulars				
1	Appeal No. - Date of filing -				
2	GSTIN/ Temporary ID/UIN-				
3	Name of the appellant-				
4	Permanent address of the appellant-				
5	Address for communication-				
6	Order no.	Date-			
7.	Designation and Address of the officer passing the order appealed against-				
8.	Date of communication of the order appealed against-				
9.	Name of the representative-				
10.	Details of the case under dispute-				
(i)	Brief issue of the case under dispute-				
(ii)	Description and classification of goods/ services in dispute-				
(iii)	Period of dispute-				
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	a) Tax				
	b) Interest				
	c) Penalty				
	d) Fees				
	e) Other charges (specify)				
(v)	Market value of seized goods-				
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision waspassed(Jurisdiction details)-				
12	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be-				

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13	Whether the decision or order appealed against involves any question relating to place of supply - Yes No					
14	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax					
	(i) Name of the Adjudicating Authority- (ii) Order Number and date of Order- (iii) GSTIN/UIN/Temporary ID- (iv) Amount involved:					
	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
	Central tax					
	State/UT tax					
	Cess					
15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					
16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:					

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	(i)	Amount of tax demand dropped or reduced for the period of dispute	
	(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	
		TOTAL	
17	Reliefs claimed in memorandum of cross -objections.		
18	Grounds of Cross objection		

Verification

I,_____the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the_____day of_____20…_____

Place:

Date: **<Signature>**

Name of the Applicant/ Officer:

Designation/Status of Applicant/ officer:

IndiaCode

FORM GST APL – 07

[See rule 111(1)]

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

1. Name and Designation of the appellant Name:
   Designation
   Jurisdiction
   State/Center-
   Name of the State:
2. GSTIN/ Temporary ID /UIN-
3. Appellate Order no. Date-
4. Designation and Address of the Appellate Authority passing the order appealed against-
5. Date of communication of the order appealed against-
6. Details of the case under dispute:
   (i) Brief issue of the case under dispute-
   (ii) Description and classification of goods/ services in dispute-
   (iii) Period of dispute-
   (iv) Amount under dispute:

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

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

10. Amount demanded, disputed and admitted:

Particulars of demand, if any	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created, if any (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total	

							>	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:

Date: **< Signature**

Name of the Officer:

Designation:

Jurisdiction:-

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FORM GST APL – 08

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

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

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   (v) Market value of seized goods

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

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:
Date:

<Signature>

Name:
Designation/Status:

FORM GST TRAN - 1

[See rule 117(1), 118, 119 & 120]

Transitional ITC / Stock Statement

1. GSTIN -
2. Legal name of the registered person -
3. Trade Name, if any -

4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:- Yes/No

5. Amount of tax credit carried forward in the return filed under existing laws:

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1), Section 140 (4) (a) and Section 140(9))

Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6
	Total				

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

Period: 1st Apr 2015 to 30th June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
C-Form				
Total				

F-Form				
Total				
H/I-Form				
Total				

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax(For all registrations on the same PAN and in the same State)

Registration No. in existing law	Balance of ITC of VAT and [Entry Tax] in last return	C Forms		F Forms		ITC reversal relatable to [(3) and] (5)	H/I Forms		Transition ITC 2-(4+6-7+9)
		Turnover for which forms Pending	Difference tax payable on (3)	Turnover for which forms Pending	Tax payable on (5)		Turnover for which forms Pending	Tax payable on (7)	
1	2	3	4	5	6	7	8	9	10

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

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

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details of capital goods on which credit has been partially availed			Total eligible cenvat credit under existing law	Total cenvat credit availed under existing law	Total cenvat credit unavailed under existing law (admissible as ITC of central tax) (9-10)
					Value	Duties and taxes paid				
						ED/ CVD	SAD			
1	2	3	4	5	6	7	8	9	10	11

		Total								

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(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. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details regarding capital goods on which credit is not availed		Total eligible VAT [and ET] credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT [and ET] credit unavailed under existing law (admissible as ITC of State/UT tax) (8-9)
					Value	Taxes paid VAT [and ET]			
1	2	3	4	5	6	7	8	9	10
		Total							

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

(a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b), 140(6) and 140(7))

Sr. no.	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock				
	HSN as applicable	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6
7A Where duty paid invoices (including Credit Transfer Document (CTD)) are available					
Inputs					
Inputs contained in semi-finished and finished goods					
7B Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4)					
Inputs					

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5) and section 140(7):

Registration number of the supplier or input service distributor	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes (central taxes)	VAT/[ET]	Date on which entered in recipients books of account
1	2	3	4	5	6	7	8	9	10

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

Details of inputs in stock					Total input tax credit claimed under earlier law	Total input tax credit related to exempt sales not claimed under earlier law	Total Input tax credit admissible as SGST/UTGST
Description	Unit	Qty	Value	VAT [and Entry Tax] paid			
1	2	3	4	5	6	7	8
Inputs							
Inputs contained in semi-finished and finished goods							

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

Details of inputs in stock				
Description	Unit	Qty	Value	Tax paid
1	2	3	4	5

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

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

Sl. No.	Registration no. under existing law (Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC of CENTRAL TAX	Distribution document /invoice		ITC of CENTRAL TAX transferred
						No.	Date	
1	2	3	4	5	6	7	8	9
	Total							

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

a. Details of goods sent as principal to the job worker under section 141

Sr. No.	Challan No.	Challan date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
GSTIN of Job Worker, if available								
	Total							

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

Sr. No.	Challan No.	Challan Date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
GSTIN of Manufacturer								

	Total							

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

a. Details of goods held as agent on behalf of the principal

Sr. No.	GSTIN of Principal	Details of goods with Agent				
		Description	Unit	Quantity	Value	Input Tax to be taken
1	2	3	4	5	6	7

b. Details of goods held by the agent

Sr. No.	GSTIN of Principal	Details of goods with Agent				
		Description	Unit	Quantity	Value	Input Tax to be taken
1	2	3	4	5	6	7

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

Sr. no.	Registration No of VAT	Service Tax Registration No.	Invoice/document no.	Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service Tax paid as Central Tax Credit
1	2	3	4	5	6	7
			Total			

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

Sr No.	Document no.	Document Date	GSTIN no. of recipient, (if applicabl	Name & addres of recipient	Details of goods sent on approval basis				
					HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9	10
	Total								

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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

Designation /Status

Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).

2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file TRANS 3 besides availing credit in table 7A under the heading “inputs.

FORM GST TRAN - 2

[See Rule 117(4)]

1. GSTIN -
2. Name of Taxable person -
3. Tax Period: month……. year……
4. Details of inputs held on stock on appointed date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.

Opening stock for the tax period			Outward supply made					Closing balance
HSN as applicable	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

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

Opening stock for the tax period			Outward supply made					Closing balance
HSN as applicable	Unit	Qty.	Qty	Value	State Tax	Integrated tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

Verification (by authorised signatory)

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

Signature

Place Name of Authorised Signatory ….……

Date

Designation /Status……

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[FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No.	:
E-Way Bill date	:
Generator	:
Valid from	:
Valid until	:

PART-A		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

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Notes:

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.

2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.

3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.

4. Place of Delivery shall indicate the PIN Code of place of delivery.

5. Place of dispatch shall indicate the PIN Code of place of dispatch.

6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3.

7. Reason for Transportation shall be chosen from one of the following:-

Code	**Description**
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD [or supply in batches or lots][76]
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

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[76] Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

FORM GST EWB-02

(See rule 138)

Consolidated E-Way Bill

Consolidated E-Way Bill No. :

Consolidated E-Way Bill Date :

Generator :

Vehicle Number :

Number of E-Way Bills		
E-Way Bill Number		

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FORM GST EWB-03

(See rule138C)

Verification Report

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	

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Penalty payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

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FORM GST EWB-04

(See rule138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

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[FORM GST EWB-05 [77]

[See rule 138 E]

Application for unblocking of the facility for generation of E-Way Bill

1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>

5	Facility of furnishing of information in Part A of **FORM GST EWB 01** (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
(i)		
(ii)		
(iii)		
7	Expected date for filing of returns for the period under default	<User input>

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8. Verification

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

Signature of Authorised Signatory

Name

Designation /Status

Date:

Place:]

[77] Inserted vide Notification no. 33/2019-CT dt. 18.07.2019

[FORM GST EWB – 06 [78]

[See rule 138 E]

Reference No.: Date:

To

_____ GSTIN

---------- Name

_____ Address

Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill

Application ARN: Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person w.e.f. -------- in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

1.

2.

Please note that the system will block the facility for generation of E-Way Bill after _____(date) if the registered person continues to be defaulter in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

OR

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

1.

2.

Signature:

Name:

Designation:

Jurisdiction:

Address:

[78] Inserted vide Notification no. 33/2019-CT dt. 18.07.2019

Note: Separate document may be attached for detailed order / reason(s).]

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FORM GST INV – 1

(See rule 138A)

Generation of Invoice Reference Number

IRN:		Date:	
Details of Supplier			
GSTIN			
Legal Name			
Trade name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	Details of Recipient (Billed to)	Details of Consignee (Shipped to)	
GSTIN or UIN, if available			
Name			
Address			
State (name and code)			

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Type of supply –			
	B to B supply		
	B to C supply		
	Attracts Reverse Charge		
	Attracts TCS	GSTIN of operator	
	Attracts TDS	GSTIN of TDS Authority	
	Export		
	Supplies made to SEZ		
	Deemed export		

Sl. No	Description of	HS	Qty	Uni	Price	Total	Discoun	Taxabl	Central tax	State or	Integrated	Cess

.	Goods	N	.	t	(per unit)	valu e	t, if any	e value			Union territory tax		tax			
									Rat e	Amt.	Rat e	Amt.	Rat e	Amt.	Rat e	Amt.
	Freight															
	Insurance															
	Packing and Forwarding Charges etc.															
Total																
Total Invoice Value (In figure)																
Total Invoice Value (In Words)																

Signature
Name of the Signatory
Designation or Status"][79]

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[79] Substituted vide Notf. No. 12/2018-CT dt. 07.03.2018. Note: Earlier FORMS were notified vide Notf. No. 27/2017-CT dt. 30.08.2017, and amended vide Notfn. No. 3/2018-CT dt. 23.01.2018.

FORM GST INS-01
AUTHORISATION FOR INSPECTION OR SEARCH

[See rule 139 (1)]

To

……..

……

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A.M/s._____

- □ has suppressed transactions relating to supply of goods and/or services
- □ has suppressed transactions relating to the stock of goods in hand,
- □ has claimed input tax credit in excess of his entitlement under the Act
- □ has claimed refund in excess of his entitlement under the Act
- □ has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

B.M/s._____

- □ is engaged in the business of transporting goods that have escaped payment of tax
- □ is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of taxhave been stored
- □ has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

C.

- □ goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

- □ in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

- □ in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may

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be necessary,and if any goods or documents and/or other things relevant to the proceedings under the Actare found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this …… day of …… (month) 20.… (year). Valid for …… day(s).

Seal

Place

Signature, Name and designation of the issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

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FORM GST INS-02
ORDER OF SEIZURE

[See rule 139 (2)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

in the presence of following witness(es):

1. **<<Name and address>>**
2. **<<Name and address>>**

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

A) <u>Details of Goods seized</u>:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) <u>Details of books / documents / things seized</u>:

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	**2**	**3**	**4**

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place: Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

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FORM GST INS-03
ORDER OF PROHIBITION

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

in the presence of following witness(es):

1. **<<Name and address>>**
2. **<<Name and address>>**

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

	Name and address	Signature
1.		
2.		

IndiaCode

To:

<<Name and address>>

IndiaCode

FORM GST INS-04
BOND FOR RELEASE OF GOODS SEIZED

[See rule 140(1)]

I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of …….(State) (hereinafter called “the Governor”) in the sum of.....rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number ……dated…… having value …….rupees involving an amount of tax of ……. rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of value ……rupees and a security of ……rupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within ten days of the date of demand thereof being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day herein before written by the obligor(s).

Signature(s) of obligor(s).

Date :
Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

IndiaCode

Accepted by me this.....day of .....(month).....……..(year)…….. (designation of officer)for and on behalf of the President /Governor.

(Signature of the Officer)

IndiaCode

FORM GST INS-05

ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE

[See rule 141(1)]

Whereas the following goods and/or things were seized on __/__/____ from the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

IndiaCode

and since these goods are of perishable or hazardous nature and since an amount of Rs._____ (amount in words and digits), being an amount equivalent to the:

- ☐ market price of such goods or things
- ☐ the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

Place: Name and Designation of the Officer

Date:

To:

<<Name and Designation>>

[**FORM GST DRC - 01**

[See rule 100 (2) & 142(1)(a)]

Reference No: Date:

To

_____GSTIN/Temp. ID

---------- Name

_____Address

Tax Period ---------- F.Y. ---------- Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ---- Date ----

IndiaCode

Summary of Show Cause Notice

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature

Name

Designation

Jurisdiction

Address

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.][80]

IndiaCode

[80] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

[FORM GST DRC-01A[81]

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A)]

Part A

No.: Date:

Case ID No.

To

GSTIN……Na
me……
Address……

Sub.: Case Proceeding Reference No……- Intimation of liability under section 73(5)/section 74(5) – reg.

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

IndiaCode

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by …….. , failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by …….. , failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by…….. in Part B of this Form

Proper Officer

Signature……
Name……
Designation……

[81] Inserted vide Notf no. 49/2019-CT dt. 09.10.2019

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

No.: Date:

To

Proper Officer,

Wing / Jurisdiction.

Sub.: Case Proceeding Reference No……- Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.

Please refer to Intimation ID…… in respect of Case ID…….vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs. …… through ……..……and the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory

Name……

GSTIN……

Address……

Upload Attachment

]

IndiaCode

[**FORM GST DRC -02**

[See rule 142(1)(b)]

Reference No: Date:

To

_____ GSTIN/ID

---------- Name

_____ Address

Tax Period : F.Y. :

Section /sub-section under which statement is being issued :

SCN Ref. No. ------- Date –

Statement Ref. No. ---- Date –

Summary of Statement :

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature

Name

Designation

IndiaCode

Jurisdiction

Address

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.][82]

IndiaCode

[82] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

[FORM GST DRC- 03[83]

[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN										
2.	Name					< Auto>					
3.	Cause of payment					<< drop down>> Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)					
4.	Section under which voluntary payment is made					<< drop down>>					
5.	Details of show cause notice, if payment is made within 30 days of its issue					Reference No.		Date of issue			
6.	Financial Year										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12

8. Reasons, if any - << Text box>>

9. Verification-

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

Signature of Authorized Signatory

Name

Designation / Status

Date –]

[83] Subsituted vide Notf No. 31/2019-CT dt. 28.06.2019

FORM GST DRC – 04

[See rule 142(2)]

Reference No: Date:

To
_____ GSTIN/ID
---------- Name
_____ Address

Tax Period ---------- F.Y. ----------
ARN - Date -

Acknowledgement of acceptance of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

IndiaCode

Signature
Name
Designation

Copy to -

FORM GST DRC- 05

[See rule 142(3)]

Reference No: Date:

To

_____ GSTIN/ID

---------- Name

_____ Address

Tax Period ---------- F.Y. ----------

SCN - Date -

ARN - Date -

Intimation of conclusion of proceedings

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

IndiaCode

Signature

Name

Designation

Copy to - –

FORM GST DRC - 06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing	☐ Yes	☐ No

MediaCode

8. Verification-

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

Signature of Authorized Signatory

Name _____

Designation / Status -------

Date –

[FORM GST DRC-07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No. - Date –

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year :

(d) Tax period: From --- To --------

2. Issues involved :

3. Description of goods / services (if applicable):

Sr. No.	HSN code	Description

IndiaCode

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

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

Signature

Name

Designation

Jurisdiction

Address

To

_____ (GSTIN/ID)

----------Name

_____ (Address)

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.][84]

IndiaCode

[84] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

[FORM GST DRC-07A

[See rule 142A(1)]

Summary of the order creating demand under existing laws

Reference No. Date -

Part A – Basic details		
Sr. No.	**Description**	**Particulars**
(1)	**(2)**	**(3)**
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Government Authority who passed the order creating the demand	☐ State /UT ☐ Centre
5.	Old Registration No.	
6.	Jurisdiction under earlier law	
7.	Act under which demand has been created	
8.	Period for which demand has been created	From – mm, yy To mm, yy
9.	Order No. (original)	
10.	Order date (original)	
11.	Latest order no.	
12.	Latest order date	
13.	Date of service of the order (optional)	
14.	Name of the officer who has passed the order (Optional)	
15.	Designation of the officer who has passed the order	
16.	Whether demand is stayed	☐ Yes ☐ No
17.	Date of stay order	
18	Period of stay	From – to -

IndiaCode

Part B – Demand details						
19.	Details of demand created (Amount in Rs. in all Tables)					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State/ UT Acts						

CST Act						

20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

21. (19-20)	Balance amount of demand proposed to be recovered under GST laws << Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

IndiaCode

Signature

Name

Designation

Jurisdiction

To

_____ (GSTIN/ID)

----------Name

_____ (Address)

Copy to -

Note –

1. In case of demands relating to short payment of tax declared in return, acknowledgement / reference number of the return may be mentioned.

2. Only recoverable demands shall be posted for recovery under GST laws. Once, a demand has been created through **FORM GST DRC-07A**, and the status of the demand changes subsequently, the status may be amended through **FORM GST DRC-08A**.

3. Demand paid up to the date of uploading the summary of the order should only be mentioned in Table 20. Different heads of the liabilities under existing laws should be synchronized with the heads defined under Central or State tax.

4. Latest order number means the last order passed by the relevant authority for the particular demand.

5. Copy of the order vide which demand has been created can be attached. Documents in support of tax payment can also be uploaded, if available.][85]

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[85] Inserted *vide* Notf no. 60/2018 – CT dt. 30.10.2018

[**FORM GST DRC - 08**

[See rule 142(7)]

Reference No.: Date:

Summary of Rectification /Withdrawal Order

1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
(c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	
(h) ARN, if applied for rectification	
(i) Date of ARN	

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2. Your application for rectification of the order referred to above has been exami ☐
3. It has come to my notice that the above said order requires rectification (Reason f ☐
rectification as per attached annexure)
4. The order referred to above (issued under section 129) requires to be withdrawn ☐
5. Description of goods / services (if applicable) :

Sr. No.	HSN code	Description

6. Section of the Act under which demand is created:
7. Details of demand, if any, after rectification :
(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

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

Signature
Name

Designation
Jurisdiction
Address

To
_____ (GSTIN/ID)
_____ Name
_____ (Address)

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.][86]

IndiaCode

[86] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

[FORM GST DRC-08A

[See rule 142A(2)]

Amendment/Modification of summary of the order creating demand under existing laws

Reference no. Date -

Part A – Basic details		
Sr. No.	**Description**	**Particulars**
(1)	**(2)**	**(3)**
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Reference no. vide which demand uploaded in FORM GST DRC-07A	
5.	Date of FORM GST DRC-07A vide which demand uploaded	
6.	Government Authority who passed the order creating the demand	☐ State /UT ☐ Centre <<Auto>>
7.	Old Registration No.	<< Auto, editable>>
8.	Jurisdiction under earlier law	<<Auto, editable>>
9.	Act under which demand has been created	<<Auto, editable>>
10.	Tax period for which demand has been created	<<Auto, editable>>
11.	Order No. (original)	<<Auto, editable>>
12.	Order date (original)	<<Auto, editable>>
13.	Latest order no.	<<Auto, editable>>
14.	Latest order date	<<Auto, editable>>
15.	Date of service of the order	<<Auto, editable>>
16.	Name of the officer who has passed the order (optional)	<<Auto, editable>>
17.	Designation of the officer who has passed the order	<<Auto, editable>>
18.	Whether demand is stayed	☐ Yes ☐ No
19.	Date of stay order	
20.	Period of Stay	
21.	Reason for updation	<<Text box>>

Part B – Demand details

IndiaCode

22.	Details of demand posted originally through Table 21 of **FORM GST DRC-07A** (Amount in Rs. in all tables) <<*Auto*>>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

23.	Updation of demand						
Act	Type of updation	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8
1.	Quashing of demand (Complete closure of demand)						
2.	Amount of reduction, if any						
3.	Total reduction (1+2)						

IndiaCode

24. (22-23)	Balance amount of demand required to be recovered under the Act << Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature

Name

Designation

Jurisdiction

To

_____ (GSTIN/ID)

----------Name

_____ (Address)

Copy to –

IndiaCode

Note –

1. Reduction includes payment made under existing laws. If the demand of tax is to be increased then a fresh demand may be created under **FORM GST DRC-07A**.

2. Copy of the order vide which demand has been modified /rectified / revised/ updated can be uploaded. Payment document can also be attached.

3. Amount recovered under the Act including adjustment made of refund claim will be automatically updated in the liability register. This form shall not be filed for such recoveries.][87]

[87] Inserted *vide* Notf no. 60/2018 – CT dt. 30.10.2018

FORM GST DRC – 09

[See rule 143]

To

_____

Particulars of defaulter -

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:

Order for recovery through specified officer under section 79

Whereas a sum of Rs. <<-------->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6
Integrated tax					
Central tax					
State/UT tax					
Cess					
Total					

<< Remarks>>

You are, hereby, required under the provisions of section 79 of the <<SGST>> Actto recover the amount due from the << person >>as mentioned above.

Signature
Name
Designation

Place:
Date:

IndiaCode

FORM GST DRC – 10

[See rule 144(2)]

Notice for Auction of Goods under section 79 (1) (b) of the Act

Demand order no.: Date:
Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs…….... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ……. at…. AM/PM. In the event the entire amount due is paid before the date of auction, the sale will be stopped.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

IndiaCode

Schedule

Serial No.	Description of goods	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 11

[See rule 144(5) & 147(12)]

Notice to successful bidder

To,

_____

Please refer to Public Auction Reference no. _____ dated _____. On the basis of auction conducted on _____, you have been found to be a successful bidder in the instant case.

You are hereby, required to make payment of Rs._____ within a period of 15 days from the date of auction.

The possession of the goods shall be transferred to you after you have made the full payment of the bid amount.

Signature
Name
Designation

Place:
Date:

IndiaCode

FORM GST DRC – 12

[See rule 144(5) & 147(12)]

Sale Certificate

Demand order no.: Date:
Reference no. of recovery: Date:
Period:

This is to certify that the following goods:

Schedule (Movable Goods)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable Goods)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

IndiaCode

Schedule (Shares)

Sr. No.	Name of the Company	Quantity	Value
1	2	3	4

have been sold to …….at…….in public auction of the goods held for recovery of rupees --------- in accordance with the provisions of section 79(1)(b)/(d) of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act and rules made thereunder on --------- and the said……. (Purchaser) has been declared to be the purchaser of the said goods at the time of sale. The sale price of the said goods was received on……. The sale was confirmed on…….

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 13

[See rule 145(1)]

Notice to a third person under section 79(1) (c)

To

The _____

Particulars of defaulter -

GSTIN –

Name -

Demand order no.: Date:

Reference no. of recovery: Date:

Period:

Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees -------- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ------- for or on account of the said person.

You are hereby directed to pay a sum of rupees -------- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature

Name

Designation

Place:

Date:

IndiaCode

FORM GST DRC – 14

[See rule 145(2)]

Certificate of Payment to a Third Person

In response to the notice issued to you in **FORM GST DRC-13** bearing reference no. _____ dated _____, you have discharged your liability by making a payment of Rs. _____ for the defaulter named below:

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

IndiaCode

Signature
Name
Designation

Place:
Date:

FORM GST DRC-15

[See rule 146]

APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE

To

The Magistrate /Judge of the Court of ……

Demand order no.: Date: Period

Sir/Ma'am,

This is to inform youthat as per the decree obtained in your Court on the day of …… 20……. by ……(name of defaulter) in Suit No. …… of 20…, a sum of rupees ------ is payable to the said person. However, the said person is liable to pay a sum of rupees ------ under the provisions of the<< SGST/UTGST/ CGST/ IGST/ CESS>> Act vide order number ----- dated -------.

You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above.

Place:
Date:

Proper Officer/ Specified Officer

IndiaCode

FORM GST DRC – 16

[See rule 147(1) & 151(1)]

To

GSTIN -

Name -

Address -

Demand order no.: Date:
Reference no. of recovery: Date:
Period:

Notice for attachment and sale of immovable/movable goods/shares under section 79

Whereas you have failed to pay the amount of Rs……, being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act.

The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

IndiaCode

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Locality / Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

IndiaCode

FORM GST DRC – 17

[See rule 147(4)]

Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.: Date:
Reference number of recovery: Date:
Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs…….... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on……(date) at……A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

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Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Locality / Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

IndiaCode

FORM GST DRC – 18

[See rule 155]

To

Name & Address of District Collector

…….

Demand order no.: Date:
Reference number of recovery: Date:
Period:

Certificate action under clause (e) of sub-section (1) section 79

I…… do hereby certify that a sum of Rs…… has been demanded from and is payable by M/s..……. holding GSTIN …….under <<SGST/CGST/IGST/UTGST/CESS>> Act,but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<< demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ---------- from the said defaulter as if it were an arrear of land revenue.

Signature
Name
Designation

Place:
Date:

IndiaCode

FORM GST DRC – 19

[See rule 156]

To,

Magistrate,

<<Name and Address of the Court>>

Demand order no.: Date:

Reference number of recovery: Date:

Period:

Application to the Magistrate for Recovery as Fine

A sum of Rs. << ----- >>is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requestedto kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

IndiaCode

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 20

[See rule 158(1)]

Application for Deferred Payment/ Payment in Instalments

1. Name of the taxable person-
2. GSTIN -
3. Period _____

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto ---------- for payment of tax/ other dues **or** to allow me to pay such tax/other dues in -------instalments for reasons stated below:

Demand ID				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

IndiaCode

Reasons: -

Upload Document

Verification

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

Signature of Authorized Signatory _____

Name _____

Place -

Date -

FORM GST DRC – 21

[See rule 158(2)]

Reference No <<--->> << Date >>

To

GSTIN ----------

Name ----------

Address ----------

Demand Order No. Date:

Reference number of recovery: Date:

Period -

Application Reference No. (ARN) - Date -

Order for acceptance/rejection of application for deferred payment / payment in instalments

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ------- (date) **or** in this connection you are allowed to pay the tax and other dues amounting to rupees ------- in ------- monthly instalments.

OR

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

IndiaCode

Reasons for rejection

Signature

Name

Designation

Place:

Date:

FORM GST DRC - 22

[See rule 159(1)]

Reference No.: Date:

To

---------- Name

_____ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Provisional attachment of property under section83

It is to inform that M/s ---------- (name) having principal place of business at ----------(address) bearing registration number as ---------- (GSTIN/ID), PAN ------ is a registered taxable person under the <<SGST/CGST>> Act. Proceedings have been launched against the aforesaid taxable person under section << --->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ---------- (name), ---------- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

Copy to –

IndiaCode

FORM GST DRC - 23

[See rule 159(3), 159(5) & 159(6)]

Reference No.: Date:

To

---------- Name

_____ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Order reference No. - Date –

Restoration of provisionally attached property / bank account under section83

Please refer to the attachment of << saving / current / FD/RD>> account in your<< bank/post office/financial institution>> having account no. <<------- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

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Signature

Name

Designation

Copy to -

FORMGST DRC-24

[See rule 160]

To

The Liquidator/Receiver,

Name of the taxable person:

GSTIN:

Demand order no.: Date: Period**:**

Intimation to Liquidator for recovery of amount

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>.In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

Current / Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Name

Designation

Place:
Date:

IndiaCode

FORM GST DRC – 25

[See rule 161]

Reference No << --- >> <<
Date >>

To
GSTIN ----------
Name ----------
Address ----------

Demand Order No.: Date:
Reference number of recovery: Date:
Period:
Reference No. in Appeal or Revision or any other proceeding - Date:

Continuation of Recovery Proceedings

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.……..
The Appellate /Revisional authority /Court ……..…… << name of authority / Court>>has enhanced/reduced the dues covered by the above mentioned demand order No.…..……dated…...……vide order no. ---------- dated ---------- and the dues now stands at Rs.…..…….The recovery of enhanced/reduced amount of Rs…….…… stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below:
Financial year: ……

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Signature
Name
Designation

Place:
Date:

FORM GST CPD-01

[See rule 162(1)]

Application for Compounding of Offence

1.	GSTIN / Temporary ID		
2.	Name of the applicant		
3.	Address		
4.	The violation of provisions of the Act for which prosecution is instituted or contemplated		
5.	Details of adjudication order/notice		
	Reference Number		
	Date		
	Tax		
	Interest		
	Penalty		
	Fine, if any		
6.	Brief facts of the case and particulars of the offence (s) charged:		
7.	Whether this is the first offence under the Act		
8.	If answer to 7 is in the negative, the details of previous cases		
9.	Whether any proceedings for the same or any other offence are contemplated under any other law.		
10.	If answer to 9 is in the affirmative, the details thereof		

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DECLARATION

(1) I shall pay the compounding amount, as may be fixed by the Commissioner.

(2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Signature of the applicant

Name

FORM GST CPD-02

[See rule 162(3)]

Reference No: Date:

To

GSTIN/ID --------
Name----------
Address ----------

ARN ------- Date –

Order for rejection / allowance of compounding of offence

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<< text >>

☐ I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

IndiaCode

[**Sr. No.**	**Offence**	**Act**	**Compounding amount (Rs.)**
(1)	(2)	(3)	(4)

Note:- (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

(2) This amount will be deposited under minor head "Other".][88]

You are hereby directed to pay the aforesaid compounding amount by ---------- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

or

☐ Your application is hereby rejected.

---

[88] Substituted vide Notf No. 16/2019-CT dt. 29.03.2019 wef 01.04.2019

Signature
Name
Designation

****

IndiaCode