

GSTR-1

OUTWARD SUPPLIES MADE BY THE TAXPAYER

[To be furnished by the 10th of the month]

[Not to be furnished by compounding taxpayer/ISD]

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

5. Taxable outward supplies to a registered person

(figures in Rs)

GSTIN / UIN	Invoice					IGST		CGST		SGST		Addl Tax [#]		POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge \$
	No.	Date	Value	HSN/SAC*	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

* As per Para 3.1 (4) (iii) of the return report

Not applicable to services and intra-state & specified inter-state supplies of goods

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

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table
3. In case of inter-state supplies, only IGST & Additional Tax (if applicable) would be filled
4. In case of intra-state supplies, CGST & SGST would be filled.

6. Taxable outward supplies to a consumer where place of supply is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh (optional in respect of other supplies)

(figures in Rs)

Recipient's State code	Name of the recipient/ GDI	Invoice					IGST		Addl Tax [#]		POS (only if different from the location of recipient)
		No.	Date	Value	HSN/ SAC*	Taxable value	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

* As per Para 3.1 (4) (iii) of the return report

Not applicable to services and intra-state & specified inter-state supplies of goods

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table

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

(figures in Rs)

HSN/ SAC*	State code (Place of supply)	Aggregate Taxable Value	IGST		CGST		SGST		Addl Tax [#]	
			Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

* As per Para 3.1 (4) (iii) of the return report

Not applicable to services and intra-state & specified inter-state supplies of goods

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table

8. Details of Credit/Debit Notes

(figures in Rs)

Debit Note/credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax							
No.	Date	No.	Date		IGST		CGST		SGST		Addl Tax [#]	
				Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Debit Note												
Credit Note												

Not applicable to services and intra-state & specified inter-state supplies of goods

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

9. Amendments to details of Outward Supplies of earlier tax periods (including post supply discounts)

(figures in Rs)

Original Invoice		GSTIN/ UIN	Revised Invoice				IGST		CGST		SGST		Addl Tax#		POS (only if different from the location of recipient)
No.	Date		No.	Date	HSN/ SAC	Taxable Value	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Not applicable to services and intra-state & specified inter-state supplies of goods

10. Nil rated, Exempted and Non GST outward supplies*

(figures in Rs)

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

- If the details of “nil” rated and “exempt” supplies have been provided in Table 5,6 and 7, then info in column (3) may only be furnished.

11. Supplies Exported (including deemed exports)

(figures in Rs)

	Invoice					Shipping bill/ bill of export		IGST		CGST		SGST	
	No.	Date	Value	HSN/ SAC*	Taxable value	No	Date	Rate	Amt	Rate	Amt	Rate	Amt
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Without payment of GST													
With payment of GST													

* As per Para 3.1 (4) (iii) of the return report

12. Tax liability of amount received in advance against a supply to be made in future

(figures in Rs)

GSTIN/UI D/GDI/Na me of customer	State Code	HSN/SAC* of supply to be made	Amount of advance received without raising a bill	TAX							
				IGST		CGST		SGST		Addl Tax#	
				Rate	Tax	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

* As per Para 3.1 (4) (iii) of the return report

Not applicable to services and intra-state & specified inter-state supplies of goods

Note: A transaction id would be generated by system for each transaction on which tax is paid in advance

13. Tax already paid (on advance receipt) on invoices issued in the current period

(figures in Rs)

Invoice No.	Transaction id (A number assigned by the system when tax was paid)	TAX Paid on receipt of advance							
		IGST		CGST		SGST		Addl Tax#	
		Rate	Tax	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Not applicable to services and intra-state & specified inter-state supplies of goods

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

Usual Declaration

(Signatures of Authorized Person)

INSTRUCTIONS for furnishing the information

1. Terms used:

GSTIN: Goods and Services Taxpayer Identification Number

UID: Unique Identity Number for embassies

HSN: Harmonized System of Nomenclature for goods

SAC: Service Accounting Code

GDI: Government department unique ID where department does not have GSTIN

POS: Place of supply of goods or services – State Code to be mentioned

GSTR-2[To be furnished by the 15th of the month]

[Not to be furnished by compounding taxpayer /ISD]

Note:

1. Auto-population would be done, on the basis of GSTR1 of counter-party supplier, on or after 11th of succeeding month.
2. Addition of invoices / debit note / credit note, not submitted by counter-party supplier, would be permitted between 12th to 15th of succeeding month.
3. Adjustments would be permitted on 16th and 17th of succeeding month.
4. Further the other details that are not auto-populated, i.e. import of services, eligibility of ITC and quantum thereof and purchases from unregistered taxpayer shall be furnished.

INWARD SUPPLIES/PURCHASES RECEIVED

1. GSTIN.....

2. Name of taxpayer.....

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

3. Period : Month..... Year

4. From Registered taxpayers

GSTIN of supplier	Invoice					IGST		CGST		SGST		Addl. Tax#		Eligibility of ITC (select from drop down)	(figures in Rs)		
	No.	Date	Value	HSN/SAC*	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt		Total Tax available as ITC	ITC available this month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Other than supplies attracting reverse charge																	
Auto populated														Input			
	Shall be auto populated from counterparty GSTR1													Capital goods			
														None			
Not auto populated (Claimed)														Same as above			
Supplies attracting reverse charge																	
Auto populated		Shall be auto populated from own GSTR1													Same as above		
Others																	

* As per Para 3.1 (4) (iii) of the return report

Not applicable to services and intra-state & specified inter-state supplies of goods

Note: If the supply is received in more than one lot, the invoice information should be reported in the return period in which the last lot is received and recorded in the books of accounts.

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

(figures in Rs)

Bill of entry					IGST		Eligibility for ITC (select from drop down)	Total IGST available as ITC	ITC available this month
No.	Date	Value	HSN/SAC*	Taxable value	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
							Input		
							Capital Goods		
							None		

*As per Para 3.1 (4) (iii) of the return report

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

(figures in Rs)

Invoice					IGST		ITC Admissibility	
No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC admissible	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

7. Details of Credit/Debit Notes

(figures in Rs)

Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax								Eligibility for ITC (select from drop down as in Table 5 above)	Total IGST available as ITC	ITC available this month	
No.	Date	No.	Date		IGST		CGST		SGST		Addl Tax#					
(1)	(2)	(3)	(4)	(5)	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt	(14)	(15)	(16)	

Debit Note Received

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Credit Note Received

11. TDS Credit received

(figures in Rs)

GSTIN/ GDI/of TDS deductor	TDS Certificate		TDS					
			IGST		CGST		SGST	
	No	Date	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(3)
Shall be auto populated from counterparty TDS return								

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

(figures in Rs)

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

Usual declaration

Signature of Authorized Person

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

Note: To be auto-populated from Table 5 plus Table 8 plus Table 10 of GSTR-1

6.3 Inter-State Supplies to Consumers

(Auto populated from GSTR-1)

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

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

Note: To be auto-populated from Table 6 plus Table 7 plus Table 8 plus Table 10 of GSTR-1

6.4 Intra-State Supplies to Consumers (Auto populated from GSTR-1)

(figures in Rs)

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

Note: To be auto-populated from Table 7 plus Table 8 plus Table 10 of GSTR-1

6.5 Exports (including deemed exports)

(Auto populated from GSTR-1)

(figures in Rs)

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

With Payment of GST				
Services				
Without payment of GST				
With Payment of GST				

Note: To be auto-populated from Table 11 of GSTR-1

6.6 Revision of supply invoices pertaining to previous tax period (including post sales discounts or any clerical/other errors)

[Auto populated from GSTR1]

(figures in Rs)

Invoice No	Invoice Date	Differential Value (Plus or Minus)	IGST	CGST	SGST	Additional Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Goods						
Services						

Note: To be auto-populated from Table 9 of GSTR-1

6.7 Total tax liability on outward supplies (Auto Populated from the Tables above)

(figures in Rs)

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

Note: To be auto-populated from Tables 6.1 to 6.6 above of this Return

7. Inward supplies

7.1 Inter-State supplies received

(Auto-populated from GSTR2)

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and non-GST)	Value	IGST	ITC of IGST available in the current month	Addl Tax
(1)	(2)	(3)	(4)	(5)	(6)

Goods_Inputs					
Capital goods					
Services					

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

7.2 Intra-State supplies received

(Auto populated from GSTR -2)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt, compounding dealer and non-GST)	Value	CGST	SGST	ITC-CGST available in current month	ITC-SGST available in current month
(1)	(2)	(3)	(4)	(5)	(6)
Goods_Inputs					
Capital Goods					
Services					

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

7.3 Imports (Auto populated from GSTR -2)

(figures in Rs)

	Assessable Value	IGST	ITC- IGST available in current month
(1)	(2)	(3)	(4)
Goods_ inputs			
Capital goods			
Services			

Note: To be auto-populated from Table 5 plus Table 6 of GSTR-2

7.4 Revision of purchase invoices pertaining to previous tax period (including post sales discounts received or any clerical / other errors)

(Auto populated from GSTR-2)

(figures in Rs)

Differential Value (+/-)	CGST	SGST	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods_Inputs				

Capital goods				
Services				

Note: To be auto-populated from Table 8 of GSTR-2

7.5 Total Tax liability on inward supplies on reverse charge

(figures in Rs)

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

Note: To be auto-populated from Table 6 of GSTR-2

8 Total Tax liability for the month (Table 6.7 plus Table 7.5 of this Return)

(figures in Rs)

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

9. TDS credit received during the month(Auto-populated from GSTR-2)

(figures in Rs)

GSTIN/ GDI/of TDS deductor	TDS Certificate		IGST		CGST		SGST	
	No	Date	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

Note: To be auto-populated from Table 11 of GSTR-2

10. ITC received during the month (auto populated from ITC Ledger)

(figures in Rs)

IGST		CGST		SGST	
Rate	Tax	Rate	Tax	Rate	Tax
(2)	(3)	(4)	(5)	(6)	(7)

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

(figures in Rs)

S. No.	Description	IGST	CGST	SGST	Addl Tax
(1)	(2)	(3)	(4)	(5)	(6)
1.	ITC Reversal paid (On account of adjustment)				
2.	ITC Reversal paid (On account of mismatch)				
3.	Interest				
4.	Tax for previous Tax periods				
5.	Tax for Current Tax period				
6.	Late fee				
7.	Penalty				
	Debit Nos. in Ledger				
1.	In Cash Ledger				
2.	In ITC ledger				

12. Refunds claim of excess ITC in specified cases and excess tax paid earlier

(1)	CGST	SGST	IGST
(1)	(2)	(3)	(4)
Refund of ITC accumulation claimed in specified cases			
Refund of excess amount of tax paid earlier			
Refund from cash ledger			
Bank Account Number*			

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

Usual declaration

Signatures of Authorized Person

TAX Liability Ledger (Auto populated in real time)

(figures in Rs)

	CGST	SGST	IGST	Addl Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)
Opening Tax Liability					
Tax liability arising out of return					
Tax liability on account of mismatch of					
Other tax liability					
TDS Liability					
Penalty					
Fees					
Interest					
Less : Tax paid (cash plus ITC)					
Closing balance					

The heads for tax, TDS and other liability shall be shown as drop down items for facilitation

CASH LEDGER(updated on real time)

(figures in Rs)

	CGST	SGST	IGST	Addl Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)
Opening Balance					
Amount deposited [Auto populated from CIN]					
CIN					
CIN					
Amount of TDS Credit [Auto populated from TDS Return of counterparty deductor]					
Amount utilized for payment of tax					
Outstanding liability from earlier period					
For this tax period					
Any other liability paid (indicate reference from Tax liability register)					
Amount utilised for payment of interest/penalty and other amount paid					
Interest paid on delay in payment of tax					
Feespaid for late filing of return					
Others penalties paid					
Other amount paid (selection)					
Refund from cash ledger					
Closing balance					

ITC LEDGER (updated on real time)

(figures in Rs)

	CGST	SGST	IGST	Total
(1)	(2)	(3)	(4)	(5)
Opening Balance				
ITC availed (including revision in invoices) [first 4 will be auto-populated]				
Inputs				
Capital goods				
Services-received directly				
Services credit received from ISD				
Mismatched credit claimed				
Disputed credit claimed				
Credit claimed by a taxpayer on becoming regular taxpayer				
Any other ITC claimed (Please specify)				
Credit utilized				
ITC Reversal (On account of adjustment)				
ITC Reversal (On account of mismatch)				
ITC Revision for any reason				
ITC Disallowed				
Interest Liability related to Returns of previous Tax period				
Tax Liability of earlier Tax periods				
Tax payment for the month [selection]				
ITC_refund under process/refund allowed				
Other tax liability paid				
Closing Balance				

GSTR-4

Quarterly Return for Compounding Dealer

(To be furnished by 18th of the month succeeding the quarter)

1. GSTIN.....
2. Name of the Taxpayer.....
3. Address

(S. No. 1,2 and 3 shall be auto-populated on logging)

4. Period of Return From..... To.....

5. Inward supplies including supplies received from unregistered traders

(figures in Rs)

GSTIN of supplier	Invoice					IGST		CGST		SGST		Addl Tax		
	No	Date	Value	HSN/ SAC*	Taxable Value	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Other than supplies attracting reverse charge														
Auto populated														
	Shall be auto populated from counterparty GSTR1													
Not auto populated (claimed)														
Supplies attracting reverse charge(including supplies received from unregistered dealer)														
Auto populated														
	Shall be auto populated from own GSTR1													
Others														

* As per Para 3.1 (4) (iii) of the return report

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

(figures in Rs)

Bill of entry					IGST	
No.	Date	Value	HSN/ SAC*	Taxable value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)

*at 8-digit level

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

(figures in Rs)

Invoice					IGST	
No	Date	Value	SAC*	Assessable Value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)

* As per Para 3.1 (4) (iii) of the return report

8. Outward Supplies made

(figures in Rs)

S.No.	Nature of supplies	Amount
(1)	(2)	(3)
1	Intra-state supplies	
2	Non GST Supplies	
3	Exports	

9. Tax Payable

(figures in Rs)

	IGST#	CGST#	SGST#	Compounding Tax
(1)	(2)	(3)	(4)	(5)
Tax payable as per return				
Interest payable for delayed payment of Tax				
Fees for late filing of return				
Others				
Total				

Tax paid in respect of supplies attracting reverse charge and those received from unregistered traders

10. Details of Tax Payment

(figures in Rs)

Cash Ledger Debit Entry No.	Date	IGST	CGST	SGST	Compounding Tax
(1)	(2)	(3)	(4)	(5)	(6)

11. Are you likely to cross composition limit before the date of next return. Y/N

Declaration.

(Signatures of Authorized Person)

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* As per Para 3.1 (4) (iii) of the return report

7. ITC availed on inputs and input services

(figures in Rs.)

S. No.	GSTIN of supplier	Invoice					IGST		CGST		SGST	
		No.	Date	Value	HSN/SAC*	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

* As per Para 3.1 (4) (iii) of the return report

8. Tax paid

(figures in Rs.)

Description	Tax payable (Table 6)	ITC utilized	Tax paid in cash (after adjusting ITC)
(1)	(2)	(3)	(4)
IGST			
CGST			
SGST			
Total			

9. Closing stock of Goods

S. No.	Description of goods	HSN*	UQC	Quantity	Value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)

* As per Para 3.1 (4) (iii) of the return report

Usual Declaration

Signature

ANNEXURE-VII

GSTR-6

RETURN FOR INPUT SERVICE DISTRIBUTOR

(To be furnished by 15th of the month)

(To be furnished by Input Service Distributor)

1. **GSTIN:**

2. **Name of the Registered person:**

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

3. **Period:** **Month** **Year**.....

4. From Registered taxpayers (to be auto-populated from counter party GSTR-1)
(figures in Rs)

GSTIN of supplier	Invoice					IGST		CGST		SGST		Total Tax available as ITC for distribution	ITC available this month for distribution
	No	Date	Value	SAC	Taxable Value	Rate	Amt	Rate	Amt	Rate	Amt		
(1)	(2)	(3)	(4)			(7)	(8)	(11)	(12)	(13)	(14)	(16)	(17)
Other than supplies attracting reverse charge													
Auto populated													
Claimed													
Supplies attracting reverse charge													

5. Input Service Distribution

(figures in Rs)

GSTIN of receiver of credit	Invoice/Document No.				
	No.	Date	ISD Credit distributed		
			CGST	SGST	IGST
(1)	(2)	(3)	(4)	(5)	(6)

6. ISD Ledger

(figures in Rs)

	CGST	SGST	IGST	Total
(1)	(2)	(3)	(4)	(5)
Opening Balance				
ITCs received*				
ITC Reversal				
ITC Distributed				
Closing balance				

* To be auto-populated from table No. 4 above

Usual Declaration:

(Signatures of Authorized Person)

GSTR-7**TDS Return**(To be furnished by 10th of the month)

(To be furnished by person liable to deduct TDS)

1. **GSTIN/GST TDS IN:**2. **Name of dedutor :**

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

3. **Return period:** Month..... Year.....**4. TDS details**

(figures in Rs.)

GSTIN of supplier	Invoice			CIN No. vide which TDS paid	TDS_IGST		TDS_CGST		TDS_SGST		TDS_All Taxes	
	No	Date	Value		Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

5 Other amount paid

(figures in Rs)

	CGST A/c	SGST A/c	IGST A/c	CIN No
(1)	(2)	(3)	(4)	
Interest on delayed payment of TDS				
Fees for late filing of return				
Others (pl specify)				
Total				

Declaration:**(Signatures of Authorized Person)**

GSTR-8**ANNUAL RETURN**[To be furnished by the 31st December of the next Financial Year]

1. GSTIN.....
2. NameoftheTaxpayer.....
- (S. No. 1 and 2 will be auto-populated on logging)
3. Dateofstatutory Audit.....
4. Auditors.....
5. Details ofexpenditure:

(a) Total valueof purchases on whichITCavailed (inter-State)

Goods

Sl. No.	Description	HSN Code	UQC	Quantity	TaxRate	Taxable Value	IGSTCredit	Additional Tax paid

Services

Sl. No.	Description	Accounting Code	TaxRate	Taxable Value	IGSTCredit

b) Total valueof purchases on whichITC availed (intra-State)

Goods

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

Services

Sl.No	Description	SAC	Taxable Value	TaxRate		TaxCredit	
				CGST	SGST	CGST	SGST

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

Goods

Sl.No.	Description	HSN Code	UQC	Quantity	TaxRate	CIF Value	IGST	Custom Duty paid

Services

Sl.No.	Description	SAC	TaxRate	Taxable Value	IGST

(d) Other Purchases on which no ITC availed

Sl.No.	Goods/Services	Purchase Value

(e) Sales Returns

Sl.No	Goods	HSN Code	Taxable Value	CGST	SGST	IGST	Additional Tax

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(f) Other Expenditure (Expenditure other than purchases)

Sl. No.	Specify Head	Amount

6. Details of Income.

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

Goods

Sl. No.	Description	HSN Code	Tax Rate	Taxable Value	IGST	Additional Tax

Services

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

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

Goods

Sl.No	Description	HSN Code	Taxable Value	Tax Rate		Tax	
				CGST	SGST	CGST	SGST

Services

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

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

Goods

Sl.No	Goods	HSN Code	TaxRate	FOB Value	IGST	CustomDuty

Services

Sl.No	Services	SAC	TaxRate	FOB Value	IGST

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

Goods

Sl.No	Goods	HSN Code	TaxRate	FOB Value

Services

Sl.No	Services	SA	TaxRate	FOB Value

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

Sl. No.	Goods/Services	Value

(f) Purchase Returns

Goods

Sl. No	Goods	HSN Code	Taxable Value	CGST	SGST	IGST	Additional Tax

Services

Sl. No	Services	SAC	Taxable Value	CGST	SGST	IGST

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

Sl. No.	Specify Head	Amount

7 Return reconciliation Statement

A CGST

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

B SGST

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

C IGST

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

D Additional Tax

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

**

1. Presently the statutory auditor is not required to calculate the tax payable on account of CE and ST.
2. Further there is bound to be difference in supply value when compared with the Taxable value determined in accordance with the Valuation Rules (this may be on account of certain permissible deductions from the supply value or on account of certain additions which may be required to be made to arrive at the taxable value).
3. A reconciliation format (reconciling the supply value with the taxable value), therefore, is required to be prescribed. Such a format can be prepared only after the GST law particularly the valuation Rules are finalized.

8. Other Amounts@@

A Arrears (Audit/Assessment etc.)

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

B Refunds

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

This may be divided into parts:-

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

9. Profit as Per the Profit and Loss Statement

Gross Profit

Profit after Tax

Net Profit
