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

Form GSTR-1

[See Rule…..]

DETAILS OF OUTWARD SUPPLIES

1. **GSTIN:**   ……………………..

2. **Name of the Taxable Person:**   ……………………..
    (S. No. 1 and 2 will be auto-populated on logging)

3. **Aggregate Turnover of the Taxable Person in the previous FY………………..**
    (To be submitted only in first year. To be auto populated in subsequent year)

4. **Period:**   Month………….   Year ………

5. Taxable outward supplies to a registered person

(figures in Rs)

GSTIN/ UIN	Invoice		IGST	CGST	SGST	POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge $	Tax on this Invoice is paid under provisional assessment (Checkbox)	GSTIN of e-commerce operator (if applicable)

	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

$ To be filled only if a supply attracts reverse charge

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

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

(figures in Rs)

Original Invoice		GSTIN/ UIN	Revised/Original Invoice						IGST		CGST		SGST		POS(only if different from the location of recipient)	Indicate if supply attracts reverse charge $	Tax on this Invoice is paid under provisional assessment (Checkbox)	GSTIN of e-commerce operator (if applicable)
No.	Date		No.	Date	Value	Goods/Services	HSN/SAC	Taxable Value	Rate	Amt.	Rate	Amt	Rate	Amt				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

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

(figures in Rs)

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

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

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

(figures in Rs)

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

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

(figures in Rs)

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

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

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

(figures in Rs)

Original Details	Revised Details	Aggregate Taxable Value	IGST	CGST	SGST	Tax on this supply is paid under provisional assessment (Checkbox)

Month (Tax Period)	Goods and Services	HSN / SAC	State Code	Goods/ Services	HSN/ SAC	State code (Place of Supply (State Code))		Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

8. Details of Credit/Debit Notes

(figures in Rs)

GSTIN /UIN/ Name of recipient	Type of note (Debit/Credit)	Debit Note/credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other than reverse charge												
Reverse charge												

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

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

(figures in Rs)

GSTIN/UIN/Name of recipient	Type of note (Debit/Credit)	Original		Revised		Original Invoice details		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date	No.	Date		IGST		CGST		SGST	
									Rate	Amt	Rate	Amt	Rate	Amt

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Other than reverse charge														
Reverse charge														

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

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

(figures in Rs)

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

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

10.   Supplies Exported (including deemed exports)

(figures in Rs)

Description	Invoice						Shipping bill/ bill of export		IGST		CGST		SGST		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	Value	Goods/Services	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)	(14)	(15)

Description															
Without payment of GST															
With payment of GST															

10A. Amendment to Supplies Exported (including deemed exports)

(figures in Rs)

Description	Original Invoice		Revised Invoice					Shipping bill/ bill of export		IGST		CGST		SGST		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	No.	Date	Goods /Servi ces	HSN /SAC	Taxabl e value	No	Date	Rate	Amt	Rate	Amt	Rate	Amt	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Without payment of GST																
With payment of GST																

11.   Tax liability arising on account of Time of Supply without issuance of Invoice in the same period.

(figures in Rs)

GSTIN/UIN/ Name of customer	State Code	Docum ent No.	Date	Goods/ Servic es	HSN/SAC of supply	Amount of advance received/ Value of Supply provided without raising a bill	TAX					
							IGST		CGST		SGST	
							Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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

11A. Amendment to Tax liability arising on account of Time of Supply without issuance of Invoice in the same tax period.

(figures in Rs)

Original Details			Revised Details						Amount of advance received/ Value of Supply provided without raising a bill	TAX					
GSTIN/ UIN/Name of customer	Document Number	Date	GSTIN/UIN/ Name of customer	State Code	Document No.	Date	Goods /Services	HSN/SAC of supply to be made		IGST		CGST		SGST	
										Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

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

(figures in Rs)

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

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

13. Supplies made through e-commerce portals of other companies

Part 1- Supplies made through e-commerce portals of other companies to Registered Taxable Persons

(figure in Rs.)

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

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

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

(figure in Rs.)

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

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

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

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

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

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

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

Place:

Date: **(Signature of Authorized Person)**

1. Terms used:

   GSTIN: Goods and Services Taxable Person Identification Number

   UIN: Unique Identity Number for embassies

   HSN: Harmonized System of Nomenclature for goods

   SAC: Service Accounting Code

   POS: Place of Supply (State Code) of goods or services – State Code to be mentioned

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

3. Aggregate Turnover means as defined under the Goods and Services Tax Act, 20…..

4. HSN/SAC is not mandatory for taxable person whose aggregate turnover is less than 1.5 crores. HSN shall be restricted to maximum 8 digits. If gross turnover in previous financial year is greater than Rs 5 crore, HSN should be minimum of 4 digits. If gross turnover in previous financial year is equal to or greater than Rs 1.5 crore and less than 5 crore, HSN should be minimum of 2 digit and would be mandatory from the second year of GST implementation. In case of Exports HSN should be 8 digits.

FORM GSTR-2

[See Rule…..]

DETAILS OF INWARD SUPPLIES/PURCHASES RECEIVED

1. **GSTIN……….. …**

2. **Name of Taxable Person………**
   (S. No. 1 and 2 will be auto-populated on logging)

3. **Period: Month………   Year ……**

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

(figures in Rs)

GSTIN/ Name of unregistered supplier	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Eligibility of ITC as inputs/capital goods/ input services/none	Total Tax available as ITC $			ITC available this month $		
															IGST	CGST	SGST	IGST	CGST	SGST
	No.	Date	Value	Goods/Services	HSN/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			Amt	Amt	Amt	Amt	Amt	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Auto populated																	
			Shall be auto populated from counterparty GSTR1 and GSTR5														
Not auto populated (Claimed)																	

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated						
				Shall be auto populated from counterparty GSTR1 and GSTR5		
Others						

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

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.

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

(figures in Rs)

Original Invoice			Revised Details						IGST		CGST		SGST		POS (only if different from the location of recipien	Eligibility of ITC as inputs/capital goods/ input services/none	Total Tax available as ITC $			ITC available this month $		
																	IGST	CGST	SGST T	IGST	CGST T	SGST
GSTIN of unregistered supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			Amt	Amt	Amt	Amt	Amt	Amt

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

Other than supplies attracting reverse charge

Auto populated								Shall be auto populated from counterparty GSTR1 and GSTR5															
Not auto populated (Claimed)																							

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated								Shall be auto populated from counterparty GSTR1 and GSTR5															
Others																							

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

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

(figures in Rs)

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

No.	Date	Value	HSN	Taxable value	Rate	Amt	goods/none		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

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

(figures in Rs)

Original Bill of Entry/ Import Report		Revised Details of Bill of entry/ Import Report					IGST		Eligibility of ITC as inputs/capital goods/none	Total IGST available as ITC	ITC available this month
No.	Date	No.	Date	Value	HSN	Taxable value	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

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

<div align="right">(figures in Rs)</div>

Invoice					IGST		ITC Admissibility	
No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC Admissible as input services/none	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

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

<div align="right">(figures in Rs)</div>

Original Invoice		Revised details of Invoice					IGST		ITC Admissibility	
No	Date	No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC Admissible as input services/none	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

7. Details of Credit/Debit Notes

<div align="right">(figures in Rs)</div>

GST IN	Type of note (Debit /Credit)	Debit Note/ credit note		Original Invoice		Differe ntial Value (Plus or Minus)	Differential Tax						Eligibili ty for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
		No.	Date	No.	Date		IGST		CGST		SGST			IG ST	CG ST	SG ST	IG ST	CGS T	SGS T
							Ra te	A mt	Ra te	A mt	Ra te	A mt		A mt	Am t	Am t	A mt	Amt	Amt
(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(1 0)	(1 1)	(1 2)	(1 3)	(14)	(1 5)	(16)	(17)	(1 8)	(19)	(20)
Other than reverse charge																			
Reverse charge																			
				Details shall be auto populated from counterparty GSTR1 and GSTR 5															

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

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
GST IN	N o.	Da te	GST IN	N o.	Da te			IGST		CGST		SGST			IGS T	CG ST	SG ST	IGS T	CG ST	SG ST
								Ra te	A mt	Ra te	A mt	Ra te	A mt		Am t	Amt	Amt	Am t	Amt	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Other than reverse charge																				
					Details shall be auto populated from counterparty GSTR1 and GSTR 5															
Reverse charge																				

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

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

9. ISD credit received

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

10(1) TDS Credit received

(figures in Rs)

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

10(2) TCS Credit received

(figures in Rs)

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

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

(figures in Rs)

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

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

(figures in Rs)

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

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

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

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

(figures in Rs)

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

(figures in Rs)

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

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

14.   ITC Reversal

(figures in Rs)

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

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

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

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

14A. Amendment to ITC Reversal

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

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

Place:

Date: (Signature of Authorized Person)

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

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

Form GSTR-3

[See Rule…..]

TAXABLE PERSON DETAILS

1.   **GSTIN**   …………………….

2.   **Name of Taxable Person………………………….**

3.   **Address**

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

4. Period   Month……………   Year……………..

Part A

5.   TURNOVER DETAILS

(figures in Rs)

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

6. Outward Supplies

6.1 Inter-state supplies to Registered Taxable Persons   (Auto populated from GSTR-1)

(figures in Rs)

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

6.2 Intra-State Supplies to Registered Taxable Persons   (Auto populated from GSTR-1)

(figures in Rs)

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

6.3 Inter-State Supplies to Consumers   (Auto populated from GSTR-1)

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

(figures in Rs)

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

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

(figures in Rs)

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

6.5 Exports (including deemed exports)   (Auto populated from GSTR-1)

(figures in Rs)

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

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

[Auto populated from GSTR1]

(figures in Rs)

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

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

(figures in Rs)

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

7. Inward supplies

7.1 Inter-State supplies received (Auto-populated from GSTR2)

(figures in Rs)

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

7.2   Intra-State supplies received (Auto populated from GSTR -2)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt, compounding Taxable person 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					
None					
				No amount auto populated	No amount auto populated

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			
None			No amount auto populated

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

(figures in Rs)

Month	GSTIN/UIN	State Code	Goods /Services	HSN /SAC	Document type (Invoice/ Debit note/Credit note/Bill of Entry)	Number	Date	Differential Value (Plus or Minus)	IGST	CGST	SGST	ITC available in current month		
												IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(14)	(15)	(16)
Goods-Inputs														
Capital Goods														
Services														

None												No amount auto populated	No amount auto populated	No amount auto populated

7.5 Total Tax liability on inward supplies on reverse charge   (Auto-populated from GSTR-2)

(figures in Rs)

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

7.6 ITC Reversal   (Auto-populated from GSTR-2)

(figures in Rs)

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

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

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

8   Total Tax liability for the month

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

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

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

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

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

10. ITC received during the month

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

Part B

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

(figures in Rs)

Part (a)

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

Part (b)

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

12. Refunds claimed from cash ledger

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

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

Usual declarations

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

Place:

Date: **(Signature of Authorized Person)**

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