
Note on Simplified Returns and Return Formats
July, 2018

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Key features of Monthly Returns

Background: GST Council in its 27th meeting held on 4th May, 2018 had approved the basic principles of GST return design. Now in its 28th meeting held on 21st July, 2018, GST Council approved the key features and new format of the GST returns. This brief note lists the salient features of the new return format and business process for the information of trade and industry and other stakeholders.

Part A: Key features of the Monthly Return:

1. **Monthly Return and due-date:** All taxpayers excluding a few exceptions like small taxpayers, composition dealer, Input Service Distributor (ISD), Non resident registered person, persons liable to deduct tax at source under section 51 of CGST Act, 2017, persons liable to collect tax at source under section 52 of CGST Act, 2017, shall file one monthly return. Return filing dates shall be staggered based on the turnover of the taxpayer which shall be calculated based on the reported turnover in the last year i.e. 2017-18, annualized for the full year. It shall be possible for the taxpayer to check on the common portal whether he falls in the category of a small taxpayer. A newly registered taxpayer shall be classified on the basis of self-declaration of the estimated turnover. The due date for filing of return by a large taxpayer shall be 20th of the next month.
2. (i) **Nil return:** Taxpayers who have no purchases, no output tax liability and no input tax credit to avail in any quarter of the financial year shall file one NIL return for the entire quarter. In month one and two of the quarter, such taxpayer shall report NIL transaction by sending a SMS. Facility for filing quarterly return shall also be available by an SMS.

(ii) **Small taxpayers:** Taxpayers who have a turnover upto Rs. 5 Cr. in the last financial year shall be considered small calculated in the manner explained in para 1 above. These small taxpayers shall have facility to file quarterly return with monthly payment of taxes on self-declaration basis. However, the facility would be optional and small taxpayer can also file monthly return like a large taxpayer. The scheme of filing of quarterly return is explained later.
3. **Continuous uploading and viewing:** There would be facility for continuous uploading of invoices by the supplier anytime during the month and such uploaded invoice shall be continuously visible to the recipient. Only uploaded invoice would be a valid document for availing input tax credit. Invoices uploaded by the supplier by 10th of succeeding month shall be auto-populated in the liability table of the main return of the supplier. The screen where it shall be visible to the recipient is hereafter called “viewing facility” (shown as “inward annexure” in the return document). After the due date for the filing of return is over, the recipient shall also be able to see the return filing status of the supplier and thus be aware whether the tax liability on purchases made by him has been discharged by the supplier or not. Viewing facility shall also show the trade name of the supplier.

4. **Due date for uploading invoices and action to be taken by the recipient:** Invoices uploaded by the supplier by 10th of the next month shall be posted continuously in the viewing facility of the recipient and the taxes payable thereon which can be availed as input tax credit shall be posted in the relevant field of the input tax credit table of the return of the recipient by 11th of the next month. These invoices shall be available for availing input tax credit in the return filed by the recipient. However, invoices uploaded after 10th of next month by the supplier shall get posted in the relevant field of the return of the subsequent month of the recipient though viewing shall be continuous. For example, if invoice no. 1 of April is uploaded on 8th of May and invoice no. 2 of April is uploaded on 15th of May by the supplier, the recipient shall be able to avail input tax credit for invoice no. 1 with the return of April filed on say 20th May and for invoice no. 2 he shall be able to avail input tax credit with the return filed for the month of May, filed on say 20th of June. But both the invoices would be accounted towards the liability payable by the supplier in his return of the tax period of April. Therefore, after the 11th of the next month the recipient shall be able to accept, reject or keep pending a particular invoice but the maximum limit of eligible input tax credit will be based on the invoices uploaded by the supplier upto 10th of the subsequent month. In the transition phase of six months after the new system of return is implemented, the recipient would be able to avail input tax credit on self-declaration basis even on the invoices not uploaded by the supplier by 10th of the next month or thereafter using the facility of availing input tax credit on missing invoices.
5. **Invoice uploaded but return not filed:** In cases where no return is filed after uploading of the invoices by the supplier, it shall be treated as self-admitted liability by the supplier and recovery proceedings shall be initiated against him after allowing for a reasonable time for filing of the return and payment of tax.
6. **Unidirectional Flow of document:** Only the invoices or debit notes uploaded by the supplier on the common portal shall be the valid document for availing input tax credit by the recipient. Invoices or debit notes which have not been uploaded by the supplier and on which recipient has availed input tax credit shall be hereafter called “missing invoices”. Where credit is availed on missing invoices by the recipient and such missing invoices are not uploaded by the supplier within the prescribed time period, input tax credit availed in relation to such invoices or debit notes shall be recovered from the recipient. Thus, input tax credit shall inter-alia be dependent on uploading of invoices or debit notes by the supplier either before or after filing of the return, within the prescribed time limit.
7. **Missing invoice reporting:** Missing invoices shall be reported by the supplier in the main return for any tax period with interest or penalty as applicable. Reporting of missing invoices by recipient can be delayed up to two tax periods to allow recipient to follow up and get the missing invoice uploaded from the supplier. For example, purchase invoices received by recipient in April on which input tax credit has been availed but not uploaded by the supplier, shall be reported by the recipient not later than the return of June filed in July. Information about missing invoice uploaded by the recipient shall be made available to the supplier. Taxpayers filing quarterly returns shall report missing invoices in the next quarter.

8. **Offline IT Tool:** An IT tool/facility for matching of the invoices downloaded in XL format from the viewing facility, with the invoices stored in the accounting software by the taxpayer (recipient), shall be provided. The IT tool/ facility shall have ability to filter invoices downloaded on the basis of –
 - i. Dates of invoice – to and from date;
 - ii. Date on which the invoice was uploaded by the supplier on the Common Portal;
 - iii. GSTIN of the supplier.
9. **Payment of tax:** Liability declared in the return shall be discharged in full at the time of filing of the return by the supplier as is being done at present in the present return FORM GSTR 3B.
10. **Recovery of input tax credit:** There shall not be any automatic reversal of input tax credit at the recipient's end where tax has not been paid by the supplier. In case of default in payment of tax by the supplier, recovery shall be first made from the supplier and in some exceptional circumstances like missing taxpayer, closure of business by the supplier or supplier not having adequate assets or in cases of connivance between recipient and the supplier, etc. recovery of input tax credit from the recipient shall be made through a due process of service of notice and issue of order.
11. **Locking of invoices:** Locking of invoices means a handshake between the recipient and supplier indicating acceptance of entering into the transaction reported in the invoice. Facility for locking of invoice by the recipient before filing of the return by him shall be available. However, it may not be possible to lock individual invoices where the number of invoices is large and in such situation deemed locking of invoices shall be presumed on the uploaded invoices which are either not rejected or kept pending by the recipient. On filing of the return by recipient, all invoices shall deemed to be accepted except invoices kept pending or rejected.
12. **Rejected invoices:** Where the GSTIN of the recipient is wrongly filled by the supplier, the invoice would appear on the viewing facility of a taxpayer who is not the recipient of such supplies and therefore input tax credit is not admissible to him. Recipient shall report such invoices as rejected invoices. To assist the process of rejecting invoices with ease, the matching IT tool shall have facility to create recipient and seller master list, from which correct GSTIN can be matched.
13. **Pending invoices:** Pending invoices means such invoices which have been uploaded by the supplier but for which one of the three situations exist – first, the supply has not been received by the recipient, second, where the recipient is of the view that the invoice needs amendment, third, where recipient is not able to decide whether to take input tax credit for the time being. Pending invoices shall be reported by the recipient and no input tax credit shall be availed by the recipient on such pending invoices. To reduce the number of pending invoices which needs to be reported, a simplification in the procedure for availing input tax credit shall be carried out as detailed in para 13.2 below.

- 13.2 The simplification process would be that where the goods or services have been received by the recipient before filing of a return and invoice for the same has been uploaded by the supplier upto the due date i.e 10th of the next month, input tax credit for the same can be availed by the recipient in the return. This is likely to make additional credit available to the recipient as goods or services received after 1st of next month but before 20th become eligible for availing input tax credit. For example, input tax credit can be availed by the recipient on invoice issued in April and uploaded by the supplier by 10th May even if the goods or services have been received by the recipient before 20th May i.e. the date on which he is filing his return for the month of April (presently he is eligible for input tax credit only if goods or services have been received by 30th April).
- 13.3 A pending invoice can be rejected by the recipient at a later date when he is able to decide on either of the three situations mentioned in para 13.1 above.
14. **Deemed locking of invoices:** Invoices which have been uploaded by the supplier and made available in the viewing facility to the recipient but have not been rejected or have not been kept pending by the recipient shall be deemed to be locked after return for the relevant tax period has been filed by the recipient. It may also be noted that invoices on which credit has been availed by the recipient (i.e. locked invoices) will not be allowed to be amended by the supplier and in order to amend the reported particular of such invoices, a credit or a debit note will have to be issued by the supplier.
15. **Unlocking of invoices:** A wrongly locked invoice shall be unlocked online by the recipient himself subject to reversal of the input tax credit by him and online confirmation thereof.
16. **Amendment of invoices:** Amendment of an invoice may be carried out by the supplier where input tax credit has not been availed and the invoice has not been reported as locked by the recipient. Once an invoice is locked by the recipient, no amendment of the same shall be allowed. However, credit note or debit note for the same can still be issued by the supplier to change value, rate of tax, quantity or the tax payable. IT facility would ensure that:
- (i) where a credit note is issued on an invoice which is kept pending, then both the credit note and the original invoice shall be linked in the system for availing credit so that excess credit is not taken by the recipient;
 - (ii) where a credit note is issued on an invoice on which credit has already been availed i.e. the invoice is locked, the reduction in liability of supplier shall be subject to reduction in input tax credit of the recipient.
17. **HSN:** The table for reporting supplies with the tax liability at various tax rates shall not capture HSN but would continue to capture supplies at different tax rates as is the present practice. The details of HSN shall be captured at four digit or more in a separate table in the regular monthly return.

18. **Return format:** The main return shall have two main tables, one for reporting supplies on which tax liability arises and one for availing input tax credit. Return shall have annexure of invoices which shall auto-populate the output liability table in the main return.
19. **Payment of multiple liability:** Liability in the return arising out of invoices of different dates shall be summarized period wise. However, one payment for the total tax liability on all tax invoices shall be allowed to be made. For example, a missing invoice of April if needed reporting in September, would be reported in the regular return of September. However, the liability for the month of September and April shall be shown separately on the common portal to the taxpayer in the regular return of September but one consolidated payment would be required to be made. Interest shall be calculated on invoices reported late i.e. in the present example on the invoice of April. After filing of the return, information relating to April invoice shall be clubbed with the information relating to April information.
20. **Amendment return:** To address the problem of human error i.e. wrong entries being made in the return, there would be a facility for filing of amendment return. Amendment return is different than a regular return. There would be a facility to file two amendment returns for each tax period within the time period specified in section 39(9) of the CGST Act, 2017. Amendment of entries which flow from the annexure of the main return shall be allowed only with the amendment of the details filed in the annexure.
21. **Amendment of missing invoices:** Amendment of missing invoices reported later by the supplier shall be carried out through the amendment return of the relevant tax period to which the invoice pertains. Therefore, it would be advisable to report all the invoices and then avail the facility for amending return so that invoices reported late can also be amended through the amendment return. For example, Invoice of April if uploaded in September shall get amended with the amendment of return for the month of April only and therefore trade is advised to report all the missing invoices before exhausting their opportunity to amend the return.
22. **Amendment of details other than that of invoice:** All user entries of input tax credit table in the main return would be allowed to be amended. This is necessary as amendment of subsequent returns should not be necessary with respect to the input tax credit table to keep the compliance load under control. Change in the closing balance of the input tax credit shall be affected based on the declaration in the amendment return of the taxpayer. Thus, the opening and closing balances of intervening month(s) shall not get impacted.
23. **Payment due to amended liability:** Payment would be allowed to be made through the amendment return as it will help save interest liability for the taxpayer. Input tax credit, if available in the electronic credit ledger can also be used for payment of the liability in the amendment return.
24. **Negative Liability:** Negative liability arising from the amendment return shall be carried forward as negative liability in the regular return of the next tax period.

25. **Higher late fee for amendment return:** For change in liability of more than 10% through an amendment return, a higher late fee may be prescribed to ensure that reporting is appropriate in the regular return.
26. **Monthly Accounting:** All reported liabilities for a month in regular return for a tax period, liabilities from missing invoices uploaded/reported later and liability flowing from the amendment return shall be shown to the taxpayer and the tax officer at one screen on the common portal to assist tax period wise accounting and assessment.
27. **Exports:** The table for export of goods in return would contain details of the Shipping Bill also. The registered person can either fill this information at the time of filing the return or after filing the return at his option. Filing the details of the Shipping bill in the return at a later date shall not be considered as filing of an amendment return. A separate facility for uploading shipping bill details at a later date shall be provided to the exporters.
28. **Transmission of data to ICEGATE:** Once the information of S/B is completed, the entire data shall be transmitted to the ICEGATE (IT system of Customs administration). Subsequent amendments in export/Shipping Bill table shall also be carried out through a separate facility on the common portal and not through the process of filing of amendment return. There would thus be a special facility for the exporters. This amended data would also be transmitted to ICEGATE.
29. **Integrated flow of information:** Till data starts flowing online from ICEGATE or SEZ online in the input tax credit of the return, credit on imports and supplies from SEZ shall be availed on self-declaration basis.
30. **Supply side control:** For a newly registered taxpayer and a taxpayer who has defaulted in payment of tax beyond a time period and/or above a threshold, uploading of invoices shall be allowed only upto a threshold amount or only after the default in payment of tax is made good respectively. This would lead to the recipient getting protected against the actions of the supplier and also the interest of public money (revenue) adequately protected. Where the condition for supplier's side control are not satisfied due to default in payment of tax by the supplier, the invoice of such supplier shall not be populated in the viewing facility of the recipient and consequently, the recipient would not be able to avail input tax credit on such invoices till the default in payment of tax by the supplier for the past period is made good.
31. **Profile based return:** There are many kinds of supplies which can be made under GST and also there are many types of inputs using which input tax credit can be availed. Most of the taxpayers have only a few types of supplies to make and few types of inputs to report. Therefore, a questionnaire shall be used to profile the taxpayer and only such part of return shall be shown to him which are relevant to his profile. For example, a small manufacturer or trader, buying and selling locally may need to file a return consisting of only a few lines. Profiling would allow fields like export, supplies to and from SEZ to be blocked from return and make return adequate for his purpose.

32. **Purchase information in the annual return:** Invoices/ Supplies on which the recipient does not intend to take input tax credit (such as ineligible ITC supplies) but are kept pending or rejected will have to be reported separately in the Annual return.
33. **Suspension of registration:** Concept of suspension of registration would be introduced when a registered person has applied for cancellation of registration or when the conditions in law for cancellation of registration are satisfied. From the date of suspension to the date of cancellation of registration, return would not be required to be filed and also invoice uploading shall not be allowed for the period beyond the date of suspension.
34. **Draft formats:** The draft formats for monthly returns are placed at page 12 to 35.

Key features of Quarterly Returns

Part B: Key features of Quarterly Returns:

1. **Quarterly filing and monthly payments:** It is proposed to provide facility for filing of quarterly return to small taxpayers, who had a turnover upto Rs. 5 Cr. in the last financial year. The turnover shall be calculated in the manner explained in para 1 of Part A above. However, they would still need to pay their taxes on monthly basis and avail input tax credit on self-declaration basis to pay the monthly taxes.
2. **Quarterly or monthly return:** Option for filing monthly or quarterly return shall be taken from these small taxpayers at the beginning of the year and generally thereafter they would continue to file the return during the year as per the option selected. During the course of the year option to change from monthly to quarterly or vice-versa shall be allowed only once and at the beginning of any quarter. This is necessary to avoid confusion for the taxpayer and also to avoid complex validations in the IT system.
3. **Options in quarterly return:** Small taxpayers having turnover upto Rs. 5 Cr. would have option to file one of three forms, namely - Quarterly return, Sahaj or Sugam. Quarterly return shall be akin to the monthly except that it has been simplified and shall not have the compliance requirement in relation to –
 - (i) Missing and pending invoices as small taxpayers do not use these procedures in their inventory management.
 - (ii) Supplies such as non-GST supply, exempted supply etc as they do not create any liability.
 - (iii) The details of input tax credit on capital goods credit shall also not be required to be filled.

This information shall be required to be filled in the Annual Return. Small taxpayers who would like to facility of missing and pending invoice may file monthly return.
4. **Quarterly Return:** Option to create profile in the quarterly return shall also be available. Sahaj and Sugam are predetermined profiles of the quarterly return.
5. **Sahaj and Sugam Returns:** Small taxpayers often have purchases only from the domestic market and sales in the domestic market i.e B2B purchases locally and supplies either as B2C or B2B+B2C. They constitute a very large part of the tax base and therefore two simplified quarterly returns are proposed for them respectively. They have been named as “Sahaj” (only B2C outward supplies) and “Sugam” (both B2B and B2C outward supplies). In effect, these returns are pre-determined profiles for small taxpayers using quarterly return.
6. **Uploading of invoices:** The recipients from these small taxpayers would need uploaded invoice for availing input tax credit and therefore the small taxpayers would be given

facility to continuously upload invoices in the normal course. The invoices uploaded by 10th of the following month would be available as input tax credit to the recipient in the next month as is the case in case of purchases from large taxpayers.

- 7. Payment declaration form for payment of monthly taxes:** These small taxpayers would continue to pay taxes on monthly basis and in the first and second month of every quarter, they would use a payment declaration form to make the payment. In the payment declaration form, self-assessed liability and input tax credit on self-declared basis shall be declared. To assist in tax payment and availing input tax credit, necessary liability arising out of uploaded invoices of outward liability and input tax credit flowing from viewing facility would be shown to the taxpayer. The payment declaration form shall only allow full payment of the liability arising out of uploaded invoices. Late payment of tax liability including that in first and second month of the quarter shall attract interest liability.
- 8. Lower compliance cost:** The benefit of this simplification would be that the compliance cost for small taxpayers would come down as payment declaration form is not a return and minor errors in the same would not lead to initiation of any legal action.
- 9. HSN:** HSN wise details would need to be provided at 4 digit level or more in the quarterly return.
- 10. Pending and missing invoices:** Small businesses have only a few supplies to receive and therefore they track their purchases well and may not need credit on missing invoices. As the inventory size of these businesses is small they also do not need to keep invoices pending and generally avail credit forthwith. Therefore quarterly return shall not have the compliance requirement of missing and pending invoices as small businesses do not use these procedures in their inventory management.
- 11. Draft formats:** The draft formats for quarterly returns are placed at page 36 to 54.

Questionnaire for filing up Annexure of Supplies to main return

Part A – Brief questions about ‘Nil’ filing and retaining option given in previous tax period

Sr. No.	Description	Option	
1	2	3	4
1.	Would you like to change the reply to the questions regarding nature of supplies as filled in questionnaire of the return of the last tax period	<input type="radio"/> Yes	<input type="radio"/> No

Note - In case the reply is Yes, the following questionnaire will be opened for exercising the option.

Part B – Detailed Questionnaire

Sr. No.	Description	Option	
1	2	3	4
1.	Have you made B2C supply (table 3A)	<input type="radio"/> Yes	<input type="radio"/> No
2.	Have you made B2B supply (table 3B)	<input type="radio"/> Yes	<input type="radio"/> No
3.	Have you made exports with payment of tax (table 3C)	<input type="radio"/> Yes	<input type="radio"/> No
4.	Have you made exports without payment of tax (table 3D)	<input type="radio"/> Yes	<input type="radio"/> No
5.	Have you made supply to SEZ units or SEZ developers with payment of tax (table 3E)	<input type="radio"/> Yes	<input type="radio"/> No
6.	Have you made supply to SEZ units or SEZ developers without payment of tax (table 3F)		
7.	Have you made any supply treated as deemed export (table 3G)	<input type="radio"/> Yes	<input type="radio"/> No
8.	Have you received inward supplies attracting reverse charge (table 3H)	<input type="radio"/> Yes	<input type="radio"/> No
9.	Have you made import of services (table 3I)	<input type="radio"/> Yes	<input type="radio"/> No
10.	Have you made import of goods (table 3J)	<input type="radio"/> Yes	<input type="radio"/> No
11.	Have you imported goods from SEZ units on Bill of entry (table 3K)	<input type="radio"/> Yes	<input type="radio"/> No
12.	Has your supplier not uploaded invoices on which you have claimed input tax credit two tax periods ago (table 3L)	<input type="radio"/> Yes	<input type="radio"/> No
13.	Have you made any supply through e-commerce portal maintained by other operators (table 4)	<input type="radio"/> Yes	<input type="radio"/> No

Note – Option against all questions will be ‘No’ by default. User can select ‘Yes’ as per requirement.

Annexure of Supplies to main return

[See rule ---]

Details of outward supplies, imports and inward supplies attracting reverse charge

Financial Year				
Tax period				

1.		GSTIN	
2.	(a)	Legal name of the registered person	<Auto>
	(b)	Trade name, if any	<Auto>
	(c)	ARN (after filing)	<Auto (after filing)>
	(d)	Date of ARN	<Auto (after filing)>

3. Details of the outward supplies, inward supplies attracting reverse charge and import of goods

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State)	Document details				Tax rate	Taxable value	Tax amount			
		Type of doc.	No.	Date	Value			Integrat ed tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
3A. Supplies made to consumers and un-registered persons (Net of debit notes, credit notes)											
3B. Supplies made to registered persons (other than those attracting reverse charge)											
3C. Exports with payment of tax											
3D. Exports without payment of tax											
3E. Supplies to SEZ units/developers with payment of tax											
3F. Supplies to SEZ units/developers without payment of tax											
3G. Deemed exports											
3H. Inward supplies attracting reverse charge (to be reported by recipient, GSTIN wise, net of debit notes and credit notes)											

GSTIN/ UIN	Place of Supply (Name of State)	Document details				Tax rate	Taxable value	Tax amount			
		Type of doc.	No.	Date	Value			Integrat ed tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
3I. Import of services											
3J. Import of goods											
3K. Import of goods from SEZ units on a Bill of Entry											
3L. Missing invoices on which credit has been claimed in (T-2) tax period and supplier has not reported the same till filing of return for the current tax period											

4. Details of the supplies made through e-commerce operators liable to collect TCS under section 52(out of the outward supplies declared in table 3)

Sr. No.	GSTIN of e- commerce operator	Value of supplies made	Value of supplies returned	Net value of supplies	Tax amount			
					Integrat ed tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9

5. HSN wise summary of inward supplies and that of outward supplies declared in table 3 (four digit or more)

Sr. No.	Type of supply (outward 3A to 3G) & inward (3H to 3K)	HSN code	UQC	Quantity	Tax rate	Total taxable value	Tax amount			
							Integrat ed tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11

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 there from.

Place
Date

Signature
Name of Authorized Signatory
Designation /Status

Instructions (Annexure of supplies) to main return–

A. General -

1. Terms used –
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. HSN: Harmonized System of Nomenclature Code
 - d. POS: Place of Supply (Respective State)
 - e. B2B: Supplies made to registered persons having GSTIN or UIN
 - f. B2C: Supplies made to consumers and un-registered persons
 - g. Type of document: Invoice, credit note, debit note, bill of entry, etc.
2. Registered person required to upload invoices can upload details of invoices any time during the month to which it pertains but not later than filing of return for the tax period.
3. Invoices uploaded by the supplier will be shown to the concerned recipient on near real time basis.
4. Recipient will get credit in a tax period on invoices uploaded by the supplier upto 10th of following month.
5. All invoices uploaded by the supplier before filing of the return will be accounted towards the liability of the tax period.
6. Recipient will be able to avail credit of invoices uploaded by supplier after 11th of following month, in the next tax period.
7. Invoices of any preceding period not uploaded earlier can also be uploaded during the current month. The liability on such invoices will be paid during the current month but these invoices will be clubbed with the respective tax period(s) after filing of return of the current month. For turnover accounting or amendment etc., the invoices uploaded in the later tax period(s) will be available in the tax period to which it actually pertains.
8. Reverse charge supplies will be reported only by recipient and not by supplier. Such supplies shall be reported GSTIN wise (wherever applicable) and net of credit and debit notes.
9. HSN code shall be reported by all taxpayers at least at four digit level but not including certain classes specified separately.
10. Exporters, importers, suppliers making supplies treated as deemed export and suppliers making supplies to SEZ units and SEZ developers shall report HSN code at least at four digit level irrespective of turnover during the preceding financial year.
11. HSN code for services shall be reported at six digit level or more irrespective of the turnover during the preceding financial year.
12. For reporting issue of credit / debit notes due to difference in the tax rate only without affecting the taxable value; only tax amount has to be reported and taxable value of the credit or debit note will be reported as 'zero'.
13. Tax amount shall be computed by system based on taxable value and tax rate. The tax amount so computed will not be editable except in case of credit/ debit notes issued.
14. The supplier can report excess tax collected from recipients in the main return under other liabilities/adjustment.
15. Separate tab for mentioning supplies taxable at 65% of tax shall be available. (supplies covered under notification No. 37/2017 – Central Tax (Rate) dated 13.10.2017).

16. All supplies specified in Schedule III shall be reported under 'No supply' in the main return. It will include high sea sale and bonded warehouse sale also.
17. Invoice value may be equal to sum of taxable value and tax amount of all items contained in the invoice. In some cases, it may not hold good and taxable value may be reported even if invoice value is not there.
18. Place of supply shall have to be reported mandatorily for all supplies. For intra-State supplies, POS will be same State.
19. Tax rate applicable on IGST supplies can be selected from the drop down. For intra-State supplies, the tax rate may be applied at half the rate of IGST equally for CGST and SGST/UTGST. Cess may be reported under cess column against the applicable tax rate of the supplies.
20. Value of supplies and amount of tax may be reported in whole number or upto two decimal points at the most.
21. GSTIN/UIN of the recipient of supplies maybe reported in supplies reported in table 3B, 3E, 3F, 3G.
22. GSTIN of the supplier may be reported in table 3H, 3K and 3L from whom the supplies have been received. GSTIN of self may be reported if supplies under reverse charge are received from un-registered persons.
23. Wherever supplies are reported as net of credit/debit notes, the values may become negative in some cases and the same may be reported as such.
24. Taxpayer selecting 'Nil' in questionnaire will not be required to make any entry in annexure nor any entry in main return is required to be made. Such taxpayer will be taken to signature directly.

B. Table specific instructions

Sr. No.	Table No.	Instructions
1	2	3
1.	3A	All supplies made to consumers and unregistered persons shall be made in this table. Supplies shall be reported tax rate wise and net of credit and debit notes. Place of supply (POS) shall be mandatory for reporting inter-State supplies.
2.	3B	All supplies (other than those attracting reverse charge) made to registered persons (GSTIN/UIN holders) shall be reported in this table. Supply of services made by SEZ units to persons located in domestic tariff area (DTA) shall also be reported by SEZ unit in this table. Tax liability will have to be paid by SEZ unit in such cases. Suppliers making supplies covered under notification No. 37/2017-Central Tax (Rate) dated 13.10.2017 shall select the appropriate box for the same to make such supplies taxable @ 65% of the applicable rate, till the period specified in the said notification.
3.	3C & 3D	Export with payment of tax shall be reported in table 3A while those without payment of tax shall be reported in table 3D.
4.	3E & 3F	Supplies made to SEZ units and SEZ developers shall be reported in table 3E and 3F depending upon whether the supplies are made with payment or without payment of tax respectively.
5.	3G	Supplies treated as deemed exports shall be reported in this table.

6.	3H	All supplies attracting reverse charge shall be reported by recipient GSTIN wise only (if applicable). Invoice wise details are not required in this table. The value of supplies shall be net of credit and debit notes.
7.	3I	Import of services shall be reported in this table. The value of supplies shall be net of credit and debit notes.
8.	3J	Goods imported will be reported in this table. These goods have already suffered IGST at the time of import.
9.	3K	Supplies received from SEZ units on Bill of Entry shall be reported in this table.
10.	3L	The recipient shall provide invoice wise details of the supplies for which credit has been claimed in earlier tax periods but the supplies are yet to be uploaded by the supplier(s) concerned. Such supplies may be reported by the recipient if the suppliers fail to report supplies after a lapse of two tax periods. For example – The recipient has claimed tax credit by reporting in main return as supplies not uploaded by supplier in April tax period. The supplier concerned has not uploaded the invoices corresponding to such credit while filing his (supplier) April tax period or May tax period return. The recipient has to provide details of all such supplies while filing return for the June tax period.
11.	All tables (3 series)	Credit and debit notes issued by the supplier with respect to supplies other than reverse charge supplies, shall be reported in the respective tables. If credit or debit note is issued for difference in tax rate only, then taxable value may be reported as 'Zero'. Tax amount will have to be entered in such cases.
12.	4	Supplies made through e-commerce portal maintained by other operators shall be reported at consolidated level.
13.	5	HSN code wise details may be provided for supplies effected during the tax period separately for outward and inward supplies. The values should be net of debit and credit notes.

Form GSTR
[See rule ----]
Monthly return

Financial Year				
Tax period				

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN (after filing)	<Auto (after filing)>															
	(d)	Date of ARN	<Auto (after filing)>															

3. Summary of Supplies made and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of Outward Supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1. Details of outward supplies						
1.	Taxable supplies made to consumers and un-registered persons (B2C) [table 3A]	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B]	<Auto>				
3.	Exports with payment of tax [table 3C]	<Auto>				
4.	Exports without payment of tax [table 3D]	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax [table 3E]	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax [table 3F]	<Auto>				
7.	Deemed exports [table 3G]	<Auto>				
	Sub-total (A)	<Auto>				
B. Details of inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit & credit notes) [table 3H]	<Auto>				
2.	Import of services (net of debit & credit notes) [table 3I]	<Auto>				
	Sub-total (B)	<Auto>				
C. Details of Credit/Debit notes, Advances received/ adjusted /Other adjustments						
1.	Debit notes issued (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (Other than those attracting reverse charge)	<Auto>				

3.	Advances received (net of refund vouchers)	<User input>				
4.	Advances adjusted (net of refund vouchers)	<User input>				
5.	Adjustment of output tax liability on account of transition from composition levy to normal levy and any other liability (+/-)	<User input>				
	Sub-total (C) [1-2+3-4±5]	<Auto>				
D. Details of supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies	<User input>				
3.	No supply (Schedule III, Section 7)	<User input>				
4.	Outward supplies attracting reverse charge (net of debit and credit notes)	<User input>				
	Sub-total (D)	<Auto>				
Total tax liability (A+B+C)		<Auto>				

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of Credit received based on auto-population						
1.	Inward supplies not received during previous tax periods on which ITC was kept pending <i>(Due to non-receipt of supplies in the previous month(s), to be self-reported during first month)</i> [Sr. No. B 5 of last month]	<Auto> (user entry for first month)				
2.	Inward supplies received (other than those attracting reverse charge) [table 3A of Annexure of inward supplies.]	<Auto>				
3.	Inward supplies attracting reverse charge (net of debit notes and credit notes) [table 3H]	<Auto>				
4.	Import of services (excluding from SEZ units) [table 3I]	<Auto>				
5.	Import of goods [table 3J]	<Auto>				
6.	Import of goods from SEZ units [table 3K]	<User input>				
7.	Supplies not uploaded by suppliers	<User input>				
8.	ISD Credit (net of debit notes and credit notes) [table 4 of Inward Annexure of Inward supplies]	<Auto>				
9.	Debit notes received from suppliers [table 3A of Inward Annexure of inward supplies]	<Auto>				
	Sub-total (A)	<Auto>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
B. Details of reversal, rejection, pendency and adjustment of credit						
1.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
2.	Supplies not eligible for credit (including ISD credit)	<User input>				
3.	Credit notes received from suppliers (other than those attracting reverse charge only) [table 3A of Annexure of inward supplies]	<Auto> (editable)				
4.	Supplies uploaded by suppliers on which credit has already been claimed in the previous tax periods	<User input>				
5.	Supplies not received till filing of return or kept pending for any other reason.	<Auto> <editable>				
6.	Reversal of input tax credit (Rule 37, 39, 42 & 43) (net of reclaimed ITC, if any)	<User input>				
7.	Input tax credit claimed earlier, if any	<Auto>				
8.	Other ITC [including Adjustment of ITC on account of transition from composition to normal (+/-)]	<User input>				
	Sub-total (B)	<Auto>				
C. Net effect of amendment (+/-) (When an invoice is wrongly locked, this is relevant for correction. The recipient would reject the locked invoice, ITC effect then would come here and thereafter amendment of invoice would be allowed by the supplier)		<Auto> (editable)				
D. Net ITC available (A-B+/-C)		<Auto>				
	Input tax credit on capital goods (for reporting purposes only, not credited to electronic credit ledger)	<User input>				

5. Amount of TDS and TCS credit received

Sr. No.	Type of tax	Integrated tax	Central tax	State /UT tax
1	2	3	4	5
1.	TDS			
2.	TCS			
Total				

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated Tax	Central Tax	State/ UT tax	Cess	Central tax	State/ UT Tax

1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods) <i>(to be computed by system)</i>						
2.	Interest on account of reversal of input tax credit <i>(to be calculated by taxpayer)</i>						
3.	Interest on account of late reporting of reverse charge supplies <i>(to be calculated by taxpayer)</i>						
4.	Others interest liability <i>(to be specified)</i>						
	Total						

7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			Integrated tax	Central tax	State/UT tax	Cess	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											
	Total											

8. Refund claimed from Electronic cash ledger

Sr. No.	Description	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8
1.	Integrated tax						
2.	Central tax						
3.	State/UT tax						
4.	Cess						
	Total						

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 -
Date -

Signature
Name of Authorized Signatory
Designation /Status

Instructions (Main Return GSTR) –

1. Terms used –
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. HSN: Harmonized System of Nomenclature code
 - d. POS: Place of Supply (Respective State)
 - e. B2B: Supplies made to registered persons having GSTIN or UIN
 - f. B2C: Supplies made to consumers and un-registered persons
2. After uploading invoices of supplies (other than those attracting reverse charge), export, supplies made to SEZ units/developers etc. and supplies received which attract reverse charge, import etc., taxpayer shall file main return in Form GSTR.
3. Information furnished in Annexure of Supplies shall be auto-populated in this return. These values will be non-editable barring few entries.
4. Taxpayer shall report advances received and adjusted, if any. The values should be net of refund vouchers. This would be required only if invoice have not been issued during the same tax period in which advance was received.
5. Adjustment on account of transition from composition levy to normal levy or due to excess tax collected from customers or any other adjustment made has to be reported in table 3.
6. All supplies having no liability like – Exempt / Nil rated supplies, Non-GST supplies, no supplies and outward supplies attracting reverse charge should be reported in table 3 by the taxpayer. For example Non-GST supplies includes liquor and petroleum products till the same are brought under GST. Only applicable fields may be filled up.
7. Based on supplies reported by corresponding suppliers and supplies attracting reverse charge and imports etc. reported by the taxpayer himself in the Annexure of Supplies, table 4 will be auto-populated.
8. While filing for the first time, credit on the supplies not claimed in FORM GSTR-3B due to non-receipt of such supplies shall be reported in table 4.
9. Credit claimed on supplies not uploaded by supplier(s) may be reported as per provisions of Act/Rules.
10. Rejection of invoices wrongly uploaded by suppliers, supplies not eligible for credit, pendency of supplies not received but available in the auto-populated invoices, reversals, adjustments etc. shall be reported by the taxpayer.
11. ITC auto-populated from amendment shall also be auto-populated but it will be editable.
12. TDS/TCS credit will be based on returns filed in Form GSTR-7 and GSTR-8 by deductors under section 51 and persons required to collect tax under section 52 respectively. It will be shown in a separate table to the taxpayer and credit will move to electronic cash ledger after taking action (Accept/Reject) thereon.
13. Interest and late fee to the extent of late filing of return, making late payment, uploading preceding tax periods' invoices shall be computed by system. Other interest due to reversals etc. shall be entered by taxpayer on self-assessment basis.
14. Payment of tax can be made by utilising ITC under the same head or cross-utilising from other heads in accordance with the provisions of Law. Balance payment of tax can be made in cash.
15. Payment of tax on account of reverse charge liability shall be made in cash only.

16. Adjustment of negative liability of previous tax period shall be allowed to be adjusted with the current tax period's liability.
17. View of the balance available in electronic cash and electronic credit ledger will be made available before making payment.
18. Suggested utilisation of ITC will be made available in the payment table. Taxpayer can make changes in the suggested ITC utilisation.
19. Facility of challan creation for making payment will be made available if the balance in the electronic cash ledger is insufficient to discharge the liabilities.
20. Effect of amendment, if any will be accounted for if amendment return of any tax period has been filed before filing the main return.
21. Value of inward supplies and import of services mentioned in Part B of table 3 will not added to turnover. Only tax amount will be added into the tax liability.

Annexure of Inward Supplies

[See rule ----]

Details of auto drafted supplies

(From Annexure of outward supplies, GSTR-5, GSTR-6 filed by the corresponding supplier(s))

Financial Year				
Tax period				

1.	GSTIN	
2.	(a) Legal name of the registered person	<Auto>
	(b) Trade name, if any	<Auto>
	(c) ARN (after filing)	<Auto (after filing)>
	(d) Date of ARN	<Auto (after filing)>

3. Inward supplies received from a registered person (other than the supplies attracting reverse charge), imports and supplies received from SEZ units on Bill of Entry

(Amount in ₹ for all tables)

GSTIN of supplier	Trade name	Place of supply (Name of State)	Document details						Tax rate	Taxable value	Amount of tax				Action (Accept / Reject / Pending)	Amount of ITC claimed			
			Type of doc.	Doc. No.	Date	Value	Date of uploading	Date of return filing			Integrate tax	Central tax	State/UT tax	Cess		Integrate 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	20
3A. Supplies received from registered persons including services received from SEZ units (other than those attracting reverse charge)																			
3B. Supplies received from SEZ units on a Bill of Entry																			
3C. Import of goods																			

4. ISD credits received (Eligible credit only, Net of debit notes or credit notes)

GSTIN of ISD	ISD document details		Amount of input tax credit involved				Amount of ITC claimed			
	Doc. 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

5. 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 Authorized Signatory

Date -

Designation /Status

Instructions (Annexure of inward supplies) –

1. Invoices uploaded by the corresponding supplier(s) will be auto-populated in this annexure on near real time basis.
2. Recipient can take action on the same to – Accept, Reject or to keep pending.
3. Accepted documents will mean that supplies have been received. Such supplies would not be available for amendment at corresponding supplier's end.
4. Rejected documents will mean that supplies have been wrongly auto-populated. For example, Supplier may have committed mistake in mentioning GSTIN while uploading the invoices.
5. Supplier can make corrections through amendment return for rejected invoices.
6. Pending will mean that supplies are yet to received or entered into books of accounts (stock register etc.) or recipient is not able to decide whether ITC is to be taken or not for the time being.
7. Invoices marked as pending will be rolled over to the next tax period for ITC purpose. ITC will not be available on such invoices till the same are accepted.
8. Supplies on which ITC is not eligible, amount of ITC claimed shall be filled up as 'Zero' in column "Amount of ITC claimed".
9. Supplies on which ITC is partially available shall be indicated accordingly in column "Amount of ITC claimed"
10. Matching tool would be made available to match the auto-populated invoices with the purchase register maintained by the recipient.
11. Supplies received from SEZ units may be auto-populated after establishing interface with SEZ online system.
12. Goods imported on bill of entry may be auto-populated after establishing interface with ICEGATE system.
13. Status of tax payment by the supplier will also be made visible to the recipient after due date of return filing is over.
14. Trade name of supplier will also be shown along with GSTIN. Legal name will be shown where trade name is not available.

Questionnaire for filing Amendment to Annexure of Supplies to main return

Sr. No.	Description	Option	
		3	4
1.	Do you intend to amend B2C supply (table 3A)	<input type="radio"/> Yes	<input type="radio"/> No
2.	Do you intend to amend B2B supply (table 3B)	<input type="radio"/> Yes	<input type="radio"/> No
3.	Do you intend to amend exports made with payment of tax (table 3C)	<input type="radio"/> Yes	<input type="radio"/> No
4.	Do you intend to amend exports made without payment of tax (table 3D)	<input type="radio"/> Yes	<input type="radio"/> No
5.	Do you intend to amend supply made to SEZ units or SEZ developer with payment of tax (table 3E)	<input type="radio"/> Yes	<input type="radio"/> No
6.	Do you intend to amend supply made to SEZ units or SEZ developer without payment of tax (table 3F)	<input type="radio"/> Yes	<input type="radio"/> No
7.	Do you intend to amend supply treated as deemed export (table 3G)	<input type="radio"/> Yes	<input type="radio"/> No
8.	Do you intend to amend inward supplies attracting reverse charge (table 3H)	<input type="radio"/> Yes	<input type="radio"/> No
9.	Do you intend to amend import of services (table 3I)	<input type="radio"/> Yes	<input type="radio"/> No
10.	Do you intend to amend import of goods (table 3J)	<input type="radio"/> Yes	<input type="radio"/> No
11.	Do you intend to amend import of goods received from SEZ units on bill of entry (table 3K)	<input type="radio"/> Yes	<input type="radio"/> No
12.	Do you intend to amend details of invoices reported in the tax period as not uploaded by the supplier (table 3L)	<input type="radio"/> Yes	<input type="radio"/> No
13.	Do you intend to amend supply made through e-commerce portal maintained by other operators (table 4)	<input type="radio"/> Yes	<input type="radio"/> No
14.	Do you intend to amend details of HSN code wise details	<input type="radio"/> Yes	<input type="radio"/> No

Note -

Option against all questions will be 'No' by default. User can select 'Yes' as per requirement.

Amendment to Annexure of Supplies reported earlier

[See rule ---]

Amendment to details of outward supply, imports, inward supplies attracting reverse charge

Financial Year				
Tax period				

1.		GSTIN	
2.	(a)	Legal name of the registered person	<Auto>
	(b)	Trade name, if any	<Auto>
	(c)	ARN (after filing)	<Auto (after filing)>
	(d)	Date of ARN	<Auto (after filing)>

3. Amendment to details of the outward supplies, inward supplies attracting reverse charge and import of goods

(Amount in ₹ for all tables)

Original details				Revised Details					Place of supply (name of State)	Tax rate	Taxable value	Tax Amount			
GSTIN	Type of doc.	Doc. No.	Date	GS TIN	Type of doc.	Doc. 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
3A. Amendment to supplies made to consumers and un-registered persons (Net of debit notes, credit notes)															
3B. Amendment to supplies made to registered persons (other than attracting reverse charge)															
3C. Amendment to exports with payment of tax															
3D. Amendment to exports without payment of tax															
3E. Amendment to supplies to SEZ units/developers with payment of tax															
3F. Amendment to supplies to SEZ units/developers without payment of tax															
3G. Amendment to deemed exports															

Original details				Revised Details					Place of supply (name of State)	Tax rate	Taxable value	Tax Amount			
GSTIN	Type of doc.	Doc. No.	Date	GS TIN	Type of doc.	Doc. 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
3H. Amendment to inward supplies attracting reverse charge (to be reported by recipient, GSTIN wise, net of debit notes and debit notes)															
3I. Amendment to import of services (net of debit notes and credit notes)															
3J. Amendment to import of goods															
3K. Amendment to import of goods from SEZ units on a Bill of Entry															
3L. Amendment to missing invoices on which credit has been claimed in (T-2) tax period and supplier has not reported the same till filing of return for the current tax period															

4. Amendment to the details of the supplies made through e-commerce operators liable to collect tax under section 52

Sr. No.	Original GSTIN of e-commerce operator	Revised GSTIN of e-commerce operator	Value of supplies made	Value of supplies returned	Net value of supplies	Amount of tax			
						Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10

5. Amendment to HSN wise summary of inwards supplies and that of outward supplies declared in table 3 (four digit or more)

Sr. No.	Type of supply (outward 3A to 3G) & inward (3H to 3K)	HSN code	UQC	Quantity	Tax rate	Total taxable value	Tax amount			
							Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11

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 there from.

Place

Date

Signature

Name of Authorized Signatory

Designation /Status

Instructions (Amendment to Annexure of supplies) -

1. The amendment will be based on tax period and for invoices/documents reported earlier.
2. If missing invoices of tax period 'T' have been reported in the return of tax period 'T+n', then amendment of such invoices shall be made by amending return of tax period 'T'.
3. Amendment return can be filed before the due date for furnishing of return for the month of September following the end of the financial year or the actual date of furnishing relevant annual return, whichever is earlier. The amendment return can be filed <2> times at the most for a tax period as per provision of Law.
4. Filing process is similar to the process of filing of the original Annexure of Supplies.
5. Activities covered through credit/debit note need not be reported in the Amendment Annexure. However, amendment in credit/debit notes may be covered in amendment to annexure of supplies.
6. Providing original document details will be mandatory for amending the same.
7. Locked /Accepted documents will not be open for amendment unless unlocked by recipient as the recipient has accounted for the same.
8. Missing invoice of a tax period can be reported in the current tax period's regular return. Amendment to annexure of supplies may not be used for the same.

Form GSTR (A)

[See rule ----]

Amendment to Monthly return

Financial Year				
Tax period				

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN (after filing)	<Auto (after filing)>															
	(d)	Date of ARN	<Auto (after filing)>															

3. Amendment to Summary of Supplies made and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of Outward Supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of amendment to outward supplies						
1.	Taxable supplies made to consumers and un-registered persons (B2C)	<Auto>				
2.	Taxable supplies made to registered persons (B2B) (other than those attracting reverse charge)	<Auto>				
3.	Exports with payment of tax	<Auto>				
4.	Exports without payment of tax	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax	<Auto>				
7.	Deemed Exports	<Auto>				
	Sub-total (A)	<Auto>				
B. Details of amendment to inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit notes and credit notes)	<Auto>				
2.	Import of services (net of debit notes and credit notes)	<Auto>				
	Sub-total (B)	<Auto>				
C. Details of amendment to Credit/Debit notes, Advances received/ adjusted /Other adjustments						
1.	Debit notes issued (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued	<Auto>				

	(Other than those attracting reverse charge)					
3.	Advances received (net of refund vouchers)	<User input>				
4.	Advances adjusted (net of refund vouchers)	<User input>				
5.	Adjustment of output liability on account of transition from composition to normal and any other liability (+/-)	<User input>				
	Sub-Total (C) [1-2+3-4+5]	<Auto>				
D. Details of amendment to supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies	<User input>				
3.	No Supply (Schedule III, Section7)	<User input>				
4.	Outward supplies attracting reverse charge (net of debit and credit notes)	<User input>				
	Sub-Total (D)	<Auto>				
	Total tax liability (A+B+C)	<Auto>				

4. Summary of inward supplies for claiming Input tax Credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of Credit received based on auto-population due to amendment						
1,	Inward supplies received (other than those attracting reverse charge)	<Auto>				
2.	Import of goods (Including supplies from SEZ Units)	<Auto>				
3.	Import of services (excluding from SEZ units)	<Auto>				
	Sub-Total (A)	<Auto>				
B. Details of amendment to reversal, rejection, pendency and adjustment of credit						
1.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<User input>				
2.	Supplies not eligible for credit (including ISD credit)	<User input>				
3.	Supplies uploaded by suppliers on which credit has already been claimed in the previous tax periods	<User input>				
4.	Reversal of input tax credit (net of reclaimed ITC, if any)	<User input>				
5.	Others ITC [including Adjustment of ITC on account of transition from composition to normal (+/-)]	<User input>				
	Sub-Total (B)	<Auto>				
	Net ITC available (A-B)	<Auto>				

	Input tax credit on capital goods (for reporting purposes only, not credited to electronic credit ledger)	<User input>				
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5. Interest and late fee details

Sr. No.	Description	Amount of interest				Amount of late fee	
		Integrated Tax	Central Tax	State/ UT tax	Cess	Central tax	State/ UT Tax
1	2	3	4	5	6	7	8
1.	Fee for making amendment above the prescribed limit (to be computed by the system)						
2.	Interest on upward revision of tax liability, if any (to be computed by system)						
3.	Interest on reversal of input tax credit (to be calculated by taxpayer)						
4.	Others interest liability (to be specified)						
	Total						

6. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			Integrated tax	Central tax	State/UT tax	Cess	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											
	Total											

7. 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 Authorized Signatory

Date -

Designation /Status

Instructions (Amendment Return) –

1. Filing process of amendment return will be similar to original return.
2. Entries made by taxpayer in the fields at the time of filing original return will be open for amendment.
3. Amendment return can be filed for a tax period.
4. Frequency of filing and period within which it is filed will be as per provisions of Law.
5. Payment can be made if liability comes due to amendment. If liability becomes negative, it will be taken to main return of next tax period.
6. Effect on input tax credit of recipients will be carried to main return of next tax period.
7. Payment process will be similar to main return. ITC available in the electronic credit ledger can be utilized for payment of liability as per provisions of Law.

Option for choosing periodicity and type of quarterly return filing

Sr. No.	Description	Option	
		3	4
1.	Would you like to file a NIL return	<input type="radio"/> Yes	<input type="radio"/> No
2.	Was your aggregate turnover during preceding financial year was uptoRs. 5.00 Cr.?	<input type="radio"/> Yes	<input type="radio"/> No*
3.	If 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	<input type="radio"/> Yes	<input type="radio"/> No
4.	If 'Yes' at Sr. No. 2, chose your return - Sahaj	Sugam	Quarterly
5.	Would you like to change the reply to the questions regarding nature of supplies as filled in questionnaire of the last quarterly return.	<input type="radio"/> Yes	<input type="radio"/> No

Note –

1. Periodicity will be monthly for all taxpayers filing return as a normal taxpayer, by default.
2. The option to change periodicity of return will be available before filing first return of a financial year.
3. The option can be edited before filing first return according to the chosen periodicity.
4. The periodicity of return filing during the financial year (from quarterly to monthly and vice versa) would be allowed once in the beginning of any quarter.
5. The periodicity of return filing will remain unchanged during the next financial year unless changed before filing first return of that year.
6. Return will be filed according to the chosen frequency.
7. The taxpayers opting to file quarterly return can choose to file any of the return namely – Sahaj, Sugam or Quarterly Return.
8. In case the answer to question 2 is NO (*), the questionnaire at page no. 12 is to be used.

Form GST PMT - --

[See rule ---]

Payment of self-assessed tax

Financial Year				
Month				

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

3. Summary of self-assessed liability and input tax credit (ITC) availed

(Amount in ₹ for all tables)

Sr. No.	Description	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6
1.	Liability to pay tax				
2.	Input tax credit availed				

4. Payment of tax

Sr. No.	Description	Paid in cash	Paid through ITC			
			Integrated tax	Central tax	State/ UT tax	Cess
	1	2	3	4	5	6
1.	Integrated tax					
2.	Central tax					
3.	State/ UT tax					
4.	Cess					

5. Verification

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

Place

Date

Signature

Name of Authorized Signatory

Designation /Status

Instructions (GST PMT- - -)

1. Taxpayers opting to file return on quarterly basis have to make payment on monthly basis on the supplies made during the month.
2. Payment of self-assessed liabilities shall be made for first two months of the quarter.
3. Adjustment of the tax paid during first two months of the quarter shall be available at the time of filing return for the quarter.
4. The payment of the self-assessed liabilities shall have to be made by <20th>of the month succeeding the month to which the liability pertains.
5. Liability can be settled out of input tax credit or cash as the case may be.
6. Liability and input tax credit availed shall be based on self-assessment subject to adjustment with the main return of the quarter.
7. Excess input tax credit claimed or short liability stated will be liable for levy of interest under section 50.
8. The declaration shall also be required to be filed if no supplies have been made during the month.
9. Late payment will attract interest at the rate specified in section 50 of the Act.

Form GSTR- Sahaj

[See rule ----]

**Return of supplies made
(B2C)**

Financial Year				
Tax period				

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN (after filing)	<Auto (after filing)>															
	(d)	Date of ARN	<Auto (after filing)>															

3. Details of outward supplies made to consumers and unregistered persons (B2C) and inward supplies attracting reverse charge. [Net of debit notes, credit notes]

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State)	Document details				Tax rate	Taxable value	Tax amount			
		Type of doc.	No.	Date	Value			Integrat ed tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
3A. Total taxable value and tax payable on outward supplies											
3B. Total taxable value and tax payable on inward supplies attracting reverse charge											

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Inward supplies (other than those attracting reverse charge)	<Auto>				
2.	Debit notes received from suppliers	<Auto>				
3.	Inward supplies attracting reverse charge (net of debit notes, credit notes)	<<User input>>				
4.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
5.	Credit notes received from suppliers (other than those attracting reverse charge only)	<Auto> (editable)				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
6.	Input tax credit claimed earlier, if any	<Auto>				
7.	Reversal & adjustments (Rule 37,39,42 and 43) (Net of reclaimed ITC, if any)	<User input>				
8.	Effect of amendment, if any (+/-)	<Auto> (editable)				
	Net ITC [1+2-3-4-5-6 ±7]	<Auto>				

5. HSN wise summary of supplies declared in table 3 (four digit or more)

Sr. No.	Type of supply (outward)	HSN code	UQC	Quantity	Tax rate	Total taxable value	Tax amount			
							Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including on excess ITC availed or short liability stated in month 1 or 2 of quarter) <i>(to be computed by system)</i>						
2.	Any other interest <i>(to be reported by taxpayer)</i>						
	Total						

7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period, if any	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			Integrated tax	Central tax	State/ UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											

	Total											
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8. 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 Authorized Signatory

Date -

Designation /Status

Instructions (GSTR- Sahaj) –

1. The return can be filed by the taxpayer who has made supplies to consumers and un-registered persons (B2C supplies).
2. The Place of Supply (POS) will be reported for inter-State outward supplies made during the tax period.
3. Input tax credit availed earlier during first two months of the quarter will be adjusted from the claim. If balance becomes negative, then it will be added into the liability for the same quarter.
4. Tax paid during first two months of the quarter will be adjusted against the total liability of the quarter.
5. Payment can be made out of cash or credit as per rules.
6. Reversal of credit under rule 37, 39, 42 & 43 shall be reported as net of reclaimed ITC, if any. Ineligible credit shall also be reported under reversal.
7. Adjustment, if any due to transition from composition or otherwise shall be reported in table 4 for accounting into ITC.
8. Reporting of HSN code at least at four digit level will be mandatory.

Annexure of Supplies to return (GSTR- Sugam)

[See rule ---]

Details of outward supplies (B2C and B2B)

Financial Year				
Tax period				

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN (after filing)	<Auto (after filing)>															
	(d)	Date of ARN	<Auto (after filing)>															

3. Details of outward supplies made to registered persons, consumers and un-registered persons (B2C & B2B) and inwards supplies attracting reverse charge

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State)	Document details				Tax rate	Taxable value	Tax amount			
		Type of doc.	No.	Date	Value			Integrat ed tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
3A. Supplies made to consumers and un-registered persons (Net of debit notes, credit notes)											
3B. Supplies made to registered persons (other than those attracting reverse charge)											
3C. Inward supplies attracting reverse charge to be reported by the recipient, GSTN wise, net of debit notes, credit notes											

4. HSN wise summary of supplies declared in table 3 (four digit or more)

Sr. No.	Type of supply	HSN code	UQC	Quantity	Tax rate	Total taxable value	Tax amount			
							Integrat ed tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11

5. 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
Place	Name of Authorized Signatory
Date	Designation /Status

Instructions (Annexure – Sugam) –

1. The details in the annexure shall be uploaded before filing return of a tax period.
2. Details of the invoices relating to outward supplies made to registered persons (B2B) can be uploaded anytime during the quarter.
3. Supplies other than those made to consumers and unregistered persons (B2C) and registered persons (B2B) cannot be made through this annexure.
4. Normal annexure shall be used for reporting supplies other than those made to consumers and unregistered persons (B2C) and registered persons (B2B). This annexure will not be required to be filed in such cases.
5. Debit and credit notes relating to supplies made to registered persons (B2B) supplies can also be reported in this annexure.
6. Reporting of HSN code at least at four digit level will be mandatory.

Form GSTR - Sugam
[See rule ----]
Return of supplies made
(B2B and B2C)

Financial Year				
Tax period				

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN (after filing)	<Auto (after filing)>															
	(d)	Date of ARN	<Auto (after filing)>															

3. Summary of Supplies made and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of Outward Supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Taxable supplies made to consumers and un-registered persons (B2C) (net of debit notes, credit notes)	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B)	<Auto>				
3.	Inward supplies attracting reverse charge (net of debit notes, credit notes)	<Auto>				
4.	Adjustment, if any (+/-)	<User input>				
	Sub-total [1+2+3]	<Auto>				

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Inward supplies (other than those attracting reverse charge)	<Auto>				
2.	Debit notes received from suppliers	<Auto>				
3.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
4.	Credit notes received from suppliers (other than those attracting reverse charge only)	<Auto> (editable)				
5.	Input tax credit claimed earlier, if any	<Auto>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
6.	Reversal & adjustments (Rule 37,39,42 and 43) (Net of reclaimed ITC, if any)	<User input>				
7.	Effect of amendments (+/-) (When an invoice is wrongly locked, this is relevant for correction. The recipient would reject the locked invoice, ITC effect then would come here and thereafter amendment of invoice would be allowed by the supplier)	<Auto>				
	Net ITC available (1+2-3-4-5-6±7)	<Auto>				

4. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated Tax	Central Tax	State/ UT tax	Cess	Central tax	State/ UT Tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods) (including on excess ITC availed or short liability stated in month 1 or 2 of quarter) <i>(to be computed by system)</i>						
2.	Any other interest <i>(to be calculated by taxpayer)</i>						
	Total						

5. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			Integrated tax	Central tax	State/ UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											
	Total											

6. Verification

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

Place -

Date -

Signature

Name of Authorized Signatory

Designation /Status

Instructions (GSTR-Sugam) –

1. The return can be filed by the taxpayer who has made supplies to consumers and un-registered persons (B2C) and to registered persons (B2B) only.
2. Input tax credit availed earlier during first two months of the quarter will be adjusted from the claim. If balance becomes negative, then it will be added into the liability for the same quarter.
3. Tax paid during first two months of the quarter will be adjusted against the total liability of the quarter.
4. Payment can be made out of cash or credit as per rules.
5. Reversal of credit under rule 37, 39, 42 & 43 shall be reported as net of reclaimed ITC, if any. Ineligible credit shall also be reported under reversal.
6. Adjustment in ITC, if any due to transition from composition or otherwise shall be reported in table 4 for accounting into ITC.

Form GSTR
[See rule ----]
Quarterly return

Financial Year				
Tax period				

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN (after filing)	<Auto (after filing)>															
	(d)	Date of ARN	<Auto (after filing)>															

3. Summary of Supplies made and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of Outward Supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
10. Details of outward supplies						
1.	Taxable supplies made to consumer and un-registered persons (B2C) [table 3A]	<Auto>				
2.	Taxable supplies made to registered persons (Other than those attracting reverse charge) (B2B) [table 3B]	<Auto>				
3.	Exports with payment of tax [table 3C]	<Auto>				
4.	Exports without payment of tax [table 3D]	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax [table 3E]	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax [table 3F]	<Auto>				
7.	Deemed exports [table 3G]	<Auto>				
	Sub-total (A)	<Auto>				
B. Details of inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit & credit notes) [table 3H]	<Auto>				
2.	Import of services (net of debit notes and credit notes)[table 3I]	<Auto>				
	Sub-total (B)	<Auto>				
C. Details of Credit/Debit notes, Advances received/ adjusted /Other adjustments						
1.	Debit notes issued (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (Other than those attracting reverse charge)	<Auto>				
3.	Advances received (net of refund vouchers)	<User input>				

4.	Advances adjusted (net of refund vouchers)	<User input>				
5.	Adjustment of output tax liability on account of transition from composition levy to normal levy and any other liability (+/-)	<User input>				
	Sub-total (C) [1-2+3-4±5]	<Auto>				
	Total tax liability (A+B+C)	<Auto>				

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of Credit received based on auto-population						
1.	Inward supplies received (other than those attracting reverse charge) [table 3A of Annexure of inward supplies]	<Auto>				
2.	Inward supplies attracting reverse charge (net of debit notes and credit notes) [table 3H]	<Auto>				
3.	Import of services (excluding from SEZ Units) [table 3I]					
4.	Import of goods [table 3J]	<Auto>				
5.	Import of goods from SEZ units [table 3K]					
6.	ISD Credit (net of debit notes and credit notes) [table 4 of Annexure of inward supplies]	<Auto>				
7.	Debit notes received from suppliers [table 3A of Annexure of inward supplies]	<Auto>				
	Sub-total (A)	<Auto>				
B. Details of reversal, rejection, pendency and adjustment of credit						
1.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
2.	Supplies not eligible for credit (including ISD credit)	<User input>				
3.	Credit notes received from suppliers (other than those attracting reverse charge only) [table 3A of Annexure of inward supplies]	<Auto> (editable)				
4.	Reversal of input tax credit (Rule 37, 39, 42 & 43) (net of reclaimed ITC, if any)	<User input>				
5.	Input tax credit claimed earlier, if any	<Auto>				
6.	Other ITC [including Adjustment of ITC on account of transition from composition to normal (+/-)]	<User input>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	Sub-total (B)	<Auto>				
	C. Net effect of amendment (+/-) (When an invoice is wrongly locked, this is relevant for correction. The recipient would reject the locked invoice, ITC effect then would come here and thereafter amendment of invoice would be allowed by the supplier)	<Auto> (editable)				
	Net ITC available (A-B+C)	<Auto>				

5. Amount of TDS and TCS credit received

Sr. No.	Type of tax	Integrated tax	Central tax	State /UT tax
1	2	3	4	5
1.	TDS			
2.	TCS			
	Total			

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated Tax	Central Tax	State/ UT tax	Cess	Central tax	State/ UT Tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods and including on excess ITC availed or short liability stated in month 1 or 2 of quarter) <i>(to be computed by system)</i>						
2.	Interest on account of reversal of input tax credit <i>(to be calculated by taxpayer)</i>						
3.	Interest on account of late reporting of reverse charge supplies <i>(to be calculated by taxpayer)</i>						
4.	Others interest liability <i>(to be specified)</i>						
	Total						

7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			Integrated tax	Central tax	State/ UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13

1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											
	Total											

8. Refund claimed from Electronic cash ledger

Sr. No.	Description	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8
1.	Integrated tax						
2.	Central tax						
3.	State/UT tax						
4.	Cess						
	Total						

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 -
Date -

Signature
Name of Authorized Signatory
Designation /Status

Instructions (GSTR- Quarterly) –

- 1) Invoice Annexure would be akin to that of the main return. (Refer to page 13 to 17).
- 2) Instructions would be akin to that of the main return but concept of pending and missing invoices and therefore instructions which pertain to these does not apply for quarterly return filers as can be seen from the table 4.
- 3) Profile questionnaire would be akin to that of the main return. (Refer to page 12).
- 4) HSN information would be required to be submitted in the invoice annexure to the quarterly return also.
- 5) Information relating to such supplies which does not create liability such as non-GST supply is not required to be filed.
