

Punjab Goods and Services Tax Rules, 2017

PUNJAB

India

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Rule PUNJAB-GOODS-AND-SERVICES-TAX-RULES-2017 of 2017

- Published on 29 June 2017
- Commenced on 29 June 2017
- [This is the version of this document from 29 June 2017.]
- [Note: The original publication document is not available and this content could not be verified.]

Punjab Goods and Services Tax Rules, 2017Published vide Notification No.

GSR.21/P.A.5/2017/S.164/2017, dated 29.6.2017Last Updated 16th May, 2019No.

GSR.21/P.A.5/2017/S.164/2017. - In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, namely :-

Chapter I Preliminary

1. Short title and Commencement.

(1)These rules may be called the Punjab Goods and Services Tax Rules, 2017.(2)They shall be deemed to have come into force with effect from 23rd June, 2017.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a)"Act" means the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017);(b)"Form" means a Form appended to these rules;(c)"section" means a section of the Act;(d)"Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);(e)words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

Chapter II

[Composition Levy] [Substituted 'Composition Rules' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

3. Intimation for composition levy.

(1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in FORM GST CMP-01, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf : Provided that where the intimation in FORM GST CMP-01 is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day. (2) Any person who applies for registration under sub-rule (1) of rule 8 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section. (3) Any registered person who opts to pay tax under section 10 shall electronically file an intimation in FORM GST CMP-02, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of sixty days from the commencement of the relevant financial year. (3A) [Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date: Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.] [Inserted by Punjab Notification No. G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017, dated 3.10.2017 (w.e.f. 29.6.2017).] (4) Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in FORM GST CMP-03, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of [ninety days] [Substituted 'sixty days' by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).] from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf. (5) Any intimation under sub-rule (1) or sub-rule (3) [or sub-rule-(3A)] [Inserted by Punjab Notification No. G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017,

dated 3.10.2017 (w.e.f. 29.6.2017).] in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

4. Effective date for composition levy.

(1)The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said rule.(2)The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.

5. Conditions and restrictions for composition levy.

(1)The person exercising the option to pay tax under section 10 shall comply with the following conditions, namely :-(a)he is neither a casual taxable person nor a non-resident taxable person;(b)the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State,where the option is exercised under sub-rule (1) of rule 3;(c)the goods held in stock by him have not been purchased from an-unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9;(d)he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;(e)he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;(f)he shall mention the words "composition taxable person, not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and(g)he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.(2)The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.

6. Validity of composition levy.

(1)The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and under these rules.(2)The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or the provisions of this Chapter and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in FORM GST CMP-04 within seven days of the occurrence of such event.(3)The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in FORM GST CMP-04, duly signed or verified through electronic verification code, electronically on the common portal.(4)Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to

such person in FORM GST CMP-05 to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under section 10 shall not be denied.(5)Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in FORM GST CMP-06, the proper officer shall issue an order in FORM GST CMP-07 within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.(6)Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in FORM GST CMP-07 under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by the Commissioner, a statement in FORM GST ITC-01 containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn or from the date of the order passed in FORM GST CMP-07, as the case may be.(7)Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

7. Rate of tax of the composition levy.

- The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table :-

Sl. No.	Category of registered persons	Rate of tax
(1)	(2)	(3)
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one per cent.
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.
3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent.

Chapter III Registration

8. Application for registration.

(1)Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a

non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:[***] [Omitted 'Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone :'] by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).][[Provided] [Substituted 'Provided further' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.(2)(a)The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.(b)The mobile number declared under sub-rule (1) shall be verified through a onetime password sent to the said mobile number; and(c)The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.(3)On successful verification of the Permanent Account Number, mobile number and email address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.(4)Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in Part B of FORM GST REG-01, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.(5)On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.(6)A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

9. Verification of the application and approval.

(1)The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of three working days from the date of submission of the application.(2)Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within a period of three working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within a period of seven working days from the date of the receipt of such notice.Explanation. - For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other

than Permanent Account Number, State, mobile number and e-mail address declared in Part A of FORM GST REG-01.(3)Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.(4)Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.(5)If the proper officer fails to take any action, -(a)within a period of three working days from the date of submission of the application; or(b)within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),the application for grant of registration shall be deemed to have been approved.

10. Issue of registration certificate.

(1)Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 9, a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely :-(a)two characters for the State code;(b)ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;(c)two characters for the entity code; and(d)one checksum character.(2)The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.(3)Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.(4)Every certificate of registration shall be duly signed or verified through electronic verification code by the proper officer under the Act.(5)Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.

11. [Separate registration for multiple places of business within a State or a Union territory. [Substituted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

(1)Any person having multiple places of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely : -(a)such person has more than one place of business as defined in clause (85) of section 2;(b)such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;(c)all separately registered places of

business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply. Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section. (2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in FORM GST REG-01 in respect of such place of business. (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule].

12. Grant of registration to persons required to deduct tax at source or to collect tax at source.

(1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed or verified through electronic verification code, in FORM GST REG-07 for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner. (2) The proper officer may grant registration after due verification and issue a certificate of registration in FORM GST REG-06 within a period of three working days from the date of submission of the application. (3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in FORM GST REG-06 has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in FORM GST REG-08: Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

13. Grant of registration to non-resident taxable person.

(1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in FORM GST REG-09, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner: Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available. (2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger. (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule. (4) The application for registration made by a non-resident taxable person shall be duly signed or verified

through electronic verification code by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.

14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.

(1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in FORM GST REG-10, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner. (2) The applicant referred to in sub-rule (1) shall be granted registration, in FORM GST REG-06, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.

15. Extension in period of operation by casual taxable person and non-resident taxable person.

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in FORM GST REG-11 shall be submitted electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him. (2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

16. Suo moto registration.

(1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in FORM GST REG-12. (2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration. (3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12: Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority. (4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, mutatis mutandis, apply to an application submitted under sub-rule (3). (5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

17. Assignment of Unique Identity Number to certain special entities.

(1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in FORM GST REG-13, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner. (1A) [The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.] [Inserted by Punjab Notification No. G.S.R.9/P.A.5/2017/S.164/Amd.(10)/2018, dated 23.10.2017 (w.e.f. 29.6.2017).] (2) The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form, [or after receiving a recommendation from the Ministry of External Affairs, Government of India] [Inserted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).] assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within a period of three working days from the date of the submission of the application.

18. Display of registration certificate and Goods and Services Tax Identification Number on the name board.

(1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business. (2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

19. Amendment of registration.

(1) Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or FORM GST REG-07 or FORM GST REG-09 or FORM GST REG-10 or for Unique Identity Number in FORM GST-REG-13, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner: Provided that - (a) where the change relates to, - (i) legal name of business; (ii) address of the principal place of business or any additional place(s) of business; or (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business, - which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in FORM GST REG-14 and issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment; (b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the

provisions of this Chapter on the same Permanent Account Number;(c)where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in FORM GST REG- 14 on the common portal;(d)where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in FORM GST REG-01 :Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under sub rule (2) of rule 8.(1A)The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.] [Inserted by Punjab Notification No. G.S.R.9/P.A.5/2017/S.164/Amd.(10)/2018, dated 23.10.2017 (w.e.f. 29.6.2017).](2)Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in FORM GST REG-14, serve a notice in FORM GST REG-03, requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.(3)The registered person shall furnish a reply to the notice to show cause,issued under sub-rule (2), in FORM GST REG-04, within a period of seven working days from the date of the service of the said notice.(4)Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in FORM GST REG -05.(5)If the proper officer fails to take any action, -(a)within a period of fifteen working days from the date of submission of the application, or(b)within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

20. Application for cancellation of registration.

- A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in FORM GST REG-16, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner :Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

21. Registration to be cancelled in certain cases.

- The registration granted to a person is liable to be cancelled, if the said person, -(a)does not conduct any business from the declared place of business; or(b)issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or(c)violates the provisions of section 171 of the Act or the rules made thereunder.

21A. [Suspension of registration. [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

(1)Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the dated of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.(2)Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.(3)A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.(4)The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date which the suspension had come into effect.]

22. Cancellation of registration.

(1)Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.(2)The reply to the show cause notice issued under sub-rule (1) shall be furnished in FORM GST REG-18 within the period specified in the said sub-rule.(3)Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.(4)Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG -20.[Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order

in FORM GST-REG 20.] [Inserted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).](5)The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

23. Revocation of cancellation of registration.

(1)A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner :Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.(2)(a)Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.(b)The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.(3)The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORMGSTREG-24.(4)Upon receipt of the information or clarification in FORM GST REG-24, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

24. Migration of persons registered under the existing law.

(1)(a)Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his email address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.(b)Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG-25, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal :Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act :(2)(a)Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in FORM GST REG-26, duly signed or verified through electronic verification code, along with the information and

documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.(b)The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.(c)If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in FORM GST REG-06 shall be made available to the registered person electronically on the common portal.(3)Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in FORM GST REG-27 and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in FORM GST REG-28 :Provided that the show cause notice issued in FORM GST REG- 27 can be withdrawn by issuing an order in FORM GST REG- 20, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.(3A)Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.(4)Every person registered under any of the existing laws, who is not liable to be registered under the Act may, [on or before 30th September, 2017] [Substituted 'within a period of thirty days from the appointed day' by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).], at his option, submit an application electronically in FORM GST REG-29 at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

25. Physical verification of business premises in certain cases.

- Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.

26. Method of authentication.

(1)All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf :Provided that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate.(2)Each document including the return furnished online shall be signed or verified

through electronic verification code -(a)in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;(b)in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;(c)in the case of a company, by the chief executive officer or authorised signatory thereof;(d)in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;(e)in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;(f)in the case of any other association, by any member of the association or persons or authorised signatory thereof;(g)in the case of a trust, by any trustee or authorised signatory thereof; or(h)in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.(3)All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.[Chapter IV] [Added by Punjab Notification No. GSR.

22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Determination of Value of Supply

27. Value of supply of goods or services where the consideration is not wholly in money.

- Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,-(a)be the open market value of such supply;(b)if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;(c)if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;(d)if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.Illustration:(1)Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty four thousand rupees, the open market value of the new phone is twenty four thousand rupees.(2)Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.

28. Value of supply of goods or services or both between distinct or related persons, other than through an agent.

- The value of the supply of goods or services or both between distinct persons as specified in sub-sections (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall-(a)be the open market value of such supply;(b)if the open market value is not available, be the value of supply of goods or services of like kind and quality;(c)if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:Provided that where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person:Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.

29. Value of supply of goods made or received through an agent.

- The value of supply of goods between the principal and his agent shall-(a)be the open market value of the goods being supplied, or at the option of the supplier, be ninety per cent. of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.Illustration: A principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of five thousand rupees per quintal on the day of the supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price of four thousand five hundred and fifty rupees per quintal. The value of the supply made by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 90 per cent. of five thousand rupees i.e., four thousand five hundred rupees per quintal.(b)where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.

30. Value of supply of goods or services or both based on cost.

- Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.

31. Residual method for determination of value of supply of goods or services or both.

- Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter:Provided that in the case of supply of services, the supplier may opt for this rule, ignoring rule 30.

32. Determination of value in respect of certain supplies.

(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter. (2) The value of supply of services in relation to the purchase or sale of foreign currency, including money changing, shall be determined by the supplier of services in the following manner, namely:-(a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency: Provided that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by the person changing the money: Provided further that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one per cent. of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India. Provided also that a person supplying the services may exercise the option to ascertain the value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year. (b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be-(i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees; (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and (iii) five thousand and five hundred rupees and one tenth of a per cent of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to a maximum amount of sixty thousand rupees. (3) The value of the supply of services in relation to booking of tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated at the rate of five per cent. of the basic fare in the case of domestic bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air. Explanation. - For the purposes of this sub-rule, the expression "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines. (4) The value of supply of services in relation to life insurance business shall be, -(a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service; (b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or (c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years: Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance. (5) Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored: Provided that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the

purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.(6)The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.(7)The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.

33. Value of supply of services in case of pure agent.

- Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely,-(i)the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;(ii)the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and(iii)the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.Explanation. - For the purposes of this rule, the expression "pure agent" means a person who-(a)enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;(b)neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;(c)does not use for his own interest such goods or services so procured; and(d)receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.Illustration. - Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, As recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

34. [Rate of exchange of currency, other than Indian rupees, for determination of value. [Substituted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).]

(1)The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 on the date at the time of supply of such goods in terms of section 12 of the Act.(2)The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles on the date at the time of supply of such services in terms of section 13 of the Act.]

35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax.

- Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner, namely,-Tax amount = (Value inclusive of taxes X tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) ÷ (100+ sum of tax rates, as applicable, in %)Explanation. - For the purposes of the provisions of this Chapter, the expressions-(a)"open market value" of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;(b)"supply of goods or services or both of like kind and quality" means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.[Chapter V] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Input Tax Credit

36. Documentary requirements and conditions for claiming input tax credit.

(1)The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-(a)an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;(b)an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;(c)a debit note issued by a supplier in accordance with the provisions of section 34;(d)a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;(e)an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.(2)Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person.[Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.] [Inserted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).](3)No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.

37. Reversal of input tax credit in the case of non-payment of consideration.

(1)A registered person, who has availed of input tax credit on any inward supply of goods or services

or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section (2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in FORM GSTR-2 for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice: Provided that the value of supplies made without consideration as specified in Schedule I of the Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16. (2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished. (3) The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid. (4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier.

38. Claim of credit by a banking company or a financial institution.

- A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure, namely, - (a) the said company or institution shall not avail the credit of, - (i) the tax paid on inputs and input services that are used for non-business purposes; and (ii) the credit attributable to the supplies specified in sub-section (5) of section 17, in FORM GSTR-2; (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to subsection (4) of section 17 and not covered under clause (a); (c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in FORM GSTR-2; (d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.

39. Procedure for distribution of input tax credit by Input Service Distributor.

(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely, - (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in FORM GSTR-6 in accordance with the provisions of Chapter VIII of these rules; (b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit; (c) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d); (d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients 'R1', whether registered

or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula - $C1 = (t1 \div T) \times C$ where, "C" is the amount of credit to be distributed, "t1" is the turnover, as referred to in section 20, of person R1 during the relevant period, and "T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of section 20; (e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient; (f) the input tax credit on account of central tax and State tax or Union territory tax shall - (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively; (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d); (g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit; (h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason; (i) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credit shall be distributed in the month in which the debit note is included in the return in FORM GSTR-6; (j) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d), and the amount so apportioned shall be - (i) reduced from the amount to be distributed in the month in which the credit note is included in the return in FORM GSTR-6; or (ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted. (2) If the amount of input tax credit distributed by an Input Service Distributor is reduced later on for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process specified in clause (j) of sub-rule (1) shall apply, mutatis mutandis, for reduction of credit. (3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service Distributor invoice to the recipient entitled to such credit and include the Input Service Distributor credit note and the Input Service Distributor invoice in the return in FORM GSTR-6 for the month in which such credit note and invoice was issued.

40. Manner of claiming credit in special circumstances.

(1) The input tax credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said

sub-section, shall be subject to the following conditions, namely, -(a) the input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of section 18, shall be claimed after reducing the tax paid on such capital goods by five percentage points per quarter of a year or part thereof from the date of the invoice or such other documents on which the capital goods were received by the taxable person. (b) [the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid: [Substituted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).] Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.] (c) the declaration under clause (b) shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or as the case may be, capital goods-(i) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18; (ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of subsection (1) of section 18; (iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18; (iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of section 18; (d) the details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees; (e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in FORM GSTR-1 or as the case may be, in FORM GSTR- 4, on the common portal. (2) The amount of credit in the case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of section 18, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of the issue of the invoice for such goods.

41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business.

(1) A registered person shall, in the event of sale, merger, demerger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in FORM GST ITC-02, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee: Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme. (2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, merger, demerger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities. (3) The transferee shall, on the common portal, accept the details so furnished by the transferor and, upon

such acceptance, the un-utilized credit specified in FORM GST ITC-o2 shall be credited to his electronic credit ledger.(4)The inputs and capital goods so transferred shall be duly accounted for by the transferee in his books of account.

41A. [Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory. [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

(1)A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in FORM GST ITC-o2A electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.Explanation. - For the purposes of this sub-rule, it is hereby clarified that the 'value of assets' means the value of the entire assets of the business whether or not input tax credit has been availed thereon.(2)The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in Form GST ITC-o2A shall be credited to his electronic credit ledger.]

42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.

(1)The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-(a)the total input tax involved on inputs and input services in a tax period, be denoted as 'T';(b)the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T1';(c)the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T2';(d)the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T3';(e)the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C1' and calculated as $C1 = T - (T1 + T2 + T3)$;(f)the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T4';(g)'T1', 'T2', 'T3' and 'T4' shall be determined and declared by the registered person at the invoice level in FORM GSTR-2;(h)input tax credit left after attribution of input tax credit under clause (g) shall be called common credit, be denoted as 'C2' and calculated as $C2 = C1 - T4$;(i)the amount of input tax credit attributable towards exempt supplies, be denoted as 'D1' and

calculated as $D_1 = (E \div F) \times C_2$ where, 'E' is the aggregate value of exempt supplies during the tax period, and 'F' is the total turnover in the State of the registered person during the tax period: Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated; Explanation. - For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule; (j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D₂', and shall be equal to five per cent. of C₂; and (k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C₃', where, $C_3 = C_2 - (D_1 + D_2)$; (l) the amount 'C₃' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax; (m) the amount equal to aggregate of 'D₁' and 'D₂' shall be added to the output tax liability of the registered person: Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in 'T₁' and 'T₂' respectively, and the remaining amount of credit on such inputs or input services shall be included in 'T₄'. (2) The input tax credit determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner specified in the said sub-rule and - (a) where the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂', such excess shall be added to the output tax liability of the registered person in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or (b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.

(1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely, - (a) the amount of input tax in respect of capital goods used or intended to be used exclusively for

non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in FORM GSTR-2 and shall not be credited to his electronic credit ledger;(b)the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in FORM GSTR-2 and shall be credited to the electronic credit ledger;(c)the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of the invoice for such goods:Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger;Explanation. - An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause.(d)the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'Tc', shall be the common credit in respect of capital goods for a tax period:Provided that where any capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'Tc';(e)the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'Tm' and calculated as $Tm = Tc \div 60$ (f)the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose useful life remains during the tax period, be denoted as 'Tr' and shall be the aggregate of 'Tm' for all such capital goods;(g)the amount of common credit attributable towards exempted supplies, be denoted as 'Te', and calculated as $Te = (E \div F) \times Tr$ where, 'E' is the aggregate value of exempt supplies, made, during the tax period, and 'F' is the total turnover of the registered person during the tax period:Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;Explanation. - For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 [and entry 92A] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;(h)the amount Te along with the applicable interest shall, during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.(2)The amount Te shall be computed separately for central tax, State tax, Union territory tax and integrated tax.

44. Manner of reversal of credit under special circumstances.

(1)The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of sub-section (4) of section 18 or sub-section (5) of section 29, be determined in the following manner, namely,-(a)for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of the corresponding

invoices on which credit had been availed by the registered taxable person on such inputs;(b)for capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.Illustration:Capital goods have been in use for 4 years, 6 month and 15 days. The useful remaining life in months= 5 months ignoring a part of the monthInput tax credit taken on such capital goods= CInput tax credit attributable to remaining useful life= C multiplied by 5/60(2)[The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.] [Substituted by Punjab Notification No.

G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).](3)Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.(4)The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in FORM GST ITC-03, where such amount relates to any event specified in sub-section (4) of section 18 and in FORM GSTR-10, where such amount relates to the cancellation of registration.(5)The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.(6)The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of [central tax, State tax, Union territory tax and integrated tax] [Substituted 'IGST and CGST' by Punjab Notification No. G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).]:Provided that where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in FORM GSTR-1.

44A. [Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar. [Inserted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).]

- The credit of Central tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the Cenvat Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), paid at the time of importation of gold dore bar, on the stock of gold dore bar held on the 1st day of July, 2017 or contained in gold or gold jewellery held in stock on the 1st day of July, 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold dore bar or the gold or the gold jewellery made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.]

45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker.

(1)The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.(2)The challan issued by the principal to the job worker shall contain the details specified in rule 55.(3)The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.(4)Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.Explanation. - For the purposes of this Chapter,-(1)the expressions "capital goods" shall include "plant and machinery" as defined in the Explanation to section 17;(2)for determining the value of an exempt supply as referred to in sub-section (3) of section 17-(a)the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and(b)the value of security shall be taken as one per cent. of the sale value of such security.[Chapter VI] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Tax Invoice, Credit and Debit Notes

46. Tax invoice.

- Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-(a)name, address and Goods and Services Tax Identification Number of the supplier;(b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;(c)date of its issue;(d)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;(e)name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is unregistered and where the value of the taxable supply is fifty thousand rupees or more;(f)name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is unregistered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;(g)Harmonised System of Nomenclature code for goods or services;(h)description of goods or services;(i)quantity in case of goods and unit or Unique Quantity Code thereof;(j)total value of supply of goods or services or both;(k)taxable value of the supply of goods or services or both taking into account discount or abatement, if any;(l)rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);(m)amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);(n)place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;(o)address of delivery where the same is different from the place of supply;(p)whether the tax is payable on reverse charge

basis; and (q) signature or digital signature of the supplier or his authorised representative: Provided that the Government may, on the recommendations of the Council, by notification, specify- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and (ii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification: Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers: [Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "Supply Meant For Export/supply to Sez Unit or Sez Developer For Authorised Operations on Payment of Integrated Tax" or "Supply Meant for Export/supply to Sez Unit or Sez Developer For Authorised Operations Under Bond or Letter of Undertaking Without Payment of Integrated Tax", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely, - (i) name and address of the recipient; (ii) address of delivery; and (iii) name of the country of destination:] Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of subsection (3) of section 31 subject to the following conditions, namely, - (a) the recipient is not a registered person; and (b) the recipient does not require such invoice, and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

47. Time limit for issuing tax invoice.

- The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service: Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service: Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

48. Manner of issuing invoice.

(1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely, - (a) the original copy being marked as ORIGINAL FOR RECIPIENT; (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER. (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely, - (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER. (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in FORM GSTR-1.

49. Bill of supply.

- A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-(a)name, address and Goods and Services Tax Identification Number of the supplier;(b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;(c)date of its issue;(d)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;(e)Harmonised System of Nomenclature Code for goods or services;(f)description of goods or services or both;(g)value of supply of goods or services or both taking into account discount or abatement, if any; and(h)signature or digital signature of the supplier or his authorised representative:Provided that the provisos to rule 46 shall, mutatis mutandis, apply to the bill of supply issued under this rule:Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

50. Receipt voucher.

- A receipt voucher referred to in clause (d) of subsection (3) of section 31 shall contain the following particulars, namely,-(a)name, address and Goods and Services Tax Identification Number of the supplier;(b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;(c)date of its issue;(d)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;(e)description of goods or services;(f)amount of advance taken;(g)rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);(h)amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);(i)place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;(j)whether the tax is payable on reverse charge basis; and(k)signature or digital signature of the supplier or his authorised representative:Provided that where at the time of receipt of advance,-(i)the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;(ii)the nature of supply is not determinable, the same shall be treated as inter-State supply.

51. Refund voucher.

- A refund voucher referred to in clause (e) of subsection (3) of section 31 shall contain the following particulars, namely:-(a)name, address and Goods and Services Tax Identification Number of the supplier;(b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;(c)date of its issue;(d)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;(e)number and date of receipt voucher issued in accordance

with the provisions of rule 50;(f)description of goods or services in respect of which refund is made;(g)amount of refund made;(h)rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);(i)amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);(j)whether the tax is payable on reverse charge basis; and(k)signature or digital signature of the supplier or his authorised representative.

52. Payment voucher.

- A payment voucher referred to in clause (g) of subsection (3) of section 31 shall contain the following particulars, namely:-(a)name, address and Goods and Services Tax Identification Number of the supplier if registered;(b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;(c)date of its issue;(d)name, address and Goods and Services Tax Identification Number of the recipient;(e)description of goods or services;(f)amount paid;(g)rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);(h)amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);(i)place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and(j)signature or digital signature of the supplier or his authorised representative.

53. Revised tax invoice and credit or debit notes.

(1)A revised tax invoice referred to in section 31 [***] [Omitted 'and credit or debit notes referred to in section 34' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] shall contain the following particulars, namely: -(a)the word "Revised Invoice", wherever applicable, indicated prominently;(b)name, address and Goods and Services Tax Identification Number of the supplier;[***] [Omitted '(c) nature of the document;' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).](d)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;(e)date of issue of the document;(f)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;(g)name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;(h)serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;[***] [Omitted '(i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).](j)signature or digital signature of the supplier or his authorised representative.(1A)[A credit or debit note referred to in section 34 shall contain the following particulars, namely: -(a)name, address and Goods and Services Tax Identification Number of supplier;(b)nature of the document;(c)a consecutive serial number not exceeding sixteen characters, in one multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;(d)date of issue of the document;(e)name, address

and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;(f)name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;(g)serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;(h)value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and(i)signature or digital signature of the supplier or his authorised representative.](2)Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:Provided further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.(3)Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words "input Tax Credit Not Admissible".

54. Tax invoice in special cases.

(1)An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-(a)name, address and Goods and Services Tax Identification Number of the Input Service Distributor;(b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as- "-", "/" respectively, and any combination thereof, unique for a financial year;(c)date of its issue;(d)name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed;(e)amount of the credit distributed; and(f)signature or digital signature of the Input Service Distributor or his authorised representative:Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a nonbanking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.(2)Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.(3)Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under rule 46.(4)Where the supplier of

taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.(5)The provisions of sub-rule (2) or sub-rule (4) shall apply, mutatis mutandis, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.

55. Transportation of goods without issue of invoice.

(1)For the purposes of-(a)supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,(b)transportation of goods for job work,(c)transportation of goods for reasons other than by way of supply, or(d)such other supplies as may be notified by the Government,the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-(i)date and number of the delivery challan;(ii)name, address and Goods and Services Tax Identification Number of the consigner, if registered;(iii)name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;(iv)Harmonised System of Nomenclature code and description of goods;(v)quantity (provisional, where the exact quantity being supplied is not known);(vi)taxable value;(vii)tax rate and tax amount - central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;(viii)place of supply, in case of inter-State movement; and(ix)signature.(2)The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:-(a)the original copy being marked as ORIGINAL FOR CONSIGNEE;(b)the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and(c)the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.(3)Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138.(4)Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.(5)Where the goods are being transported in a semi knocked down or completely knocked down condition [or in batches or lots] [Inserted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).]-(a)the supplier shall issue the complete invoice before dispatch of the first consignment;(b)the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;(c)each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and(d)the original copy of the invoice shall be sent along with the last consignment.[Chapter VII] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Accounts and Records

56. Maintenance of accounts by registered persons.

(1)Every registered person shall keep and maintain, in addition to the particulars mentioned in subsection (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers,

payment vouchers and refund vouchers.(2)Every registered person, other than a person paying tax under section 10, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.(3)Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.(4)Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.(5)Every registered person shall keep the particulars of -(a)names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;(b)names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;(c)the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.(6)If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.(7)Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.(8)Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.(9)Each volume of books of account maintained manually by the registered person shall be serially numbered.(10)Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.(11)Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,-(a)particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;(b)particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;(c)particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;(d)details of accounts furnished to every principal; and(e)tax paid on receipts or on supply of goods or services effected on behalf of every principal.(12)Every registered person manufacturing goods shall maintain monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.(13)Every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied.(14)Every registered person executing works contract shall keep separate accounts for works contract showing -(a)the names and addresses of the persons on whose behalf the works contract is executed;(b)description, value and quantity (wherever applicable) of goods or

services received for the execution of works contract;(c)description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;(d)the details of payment received in respect of each works contract; and(e)the names and addresses of suppliers from whom he received goods or services.(15)The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.(16)Accounts maintained by the registered person together with all the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.(17)Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.(18)Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

57. Generation and maintenance of electronic records.

(1)Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.(2)The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.(3)Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

58. Records to be maintained by owner or operator of godown or warehouse and transporters.

(1)Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in FORM GST ENR-01, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.(2)The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union territory.(3)Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in FORM GST ENR-01 electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.(4)Subject to the provisions of rule 56, -(a)any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in

transit by him alongwith the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.(b)every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods.(5)The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.[Chapter VIII] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).]
Returns

59. Form and manner of furnishing details of outward supplies.

(1)Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.(2)The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include the -
(a)invoice wise details of all -
(i)inter-State and intra-State supplies made to the registered persons; and
(ii)inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
(b)consolidated details of all -
(i)intra-State supplies made to unregistered persons for each rate of tax; and
(ii)State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
(c)debit and credit notes, if any, issued during the month for invoices issued previously.(3)The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal after the due date of filing of FORM GSTR-1.(4)The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the common portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.

60. Form and manner of furnishing details of inward supplies.

(1)Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under subsection (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details as specified in subsection (1) of the said section and furnish the same in FORM GSTR-2 electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.(2)Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.(3)The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input

tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.(4)The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2.(4A)The details of invoices furnished by an non-resident taxable person in his return in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.(5)The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.(6)The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal and the said deductee may include the same in FORM GSTR-2.(7)The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR 2A electronically through the common portal and such person may include the same in FORM GSTR-2.(8)The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include the -(a)invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;(b)import of goods and services made; and(c)debit and credit notes, if any, received from supplier.

61. Form and manner of submission of monthly return.

(1)Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a nonresident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3 electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.(2)Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods.(3)Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in Part B of the return in FORM GSTR-3.(4)A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in Part B of the return in FORM GSTR-3 and such return shall be deemed to be an application filed under section 54.(5)[Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.(6)Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2 -(a)Part A of the return in FORM GSTR-3 shall be electronically generated on the basis of information furnished through

FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period;(b)the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any;(c)where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.]

62. Form and manner of submission of quarterly return by the composition supplier.

(1)Every registered person paying tax under section 10 shall, on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.(2)Every registered person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.(3)The return furnished under sub-rule (1) shall include the -(a)invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and(b)consolidated details of outward supplies made.(4)A registered person who has opted to pay tax under section 10 from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.Explanation. - For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail of input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme.(5)A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish the details relating to the period prior to his opting for payment of tax under section 9 in FORM GSTR- 4 till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

63. Form and manner of submission of return by non-resident taxable person.

- Every registered non-resident taxable person shall furnish a return in FORM GSTR-5 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

64. Form and manner of submission of return by persons providing online information and database access or retrieval services.

- Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.

65. Form and manner of submission of return by an Input Service Distributor.

- Every Input Service Distributor shall, on the basis of details contained in FORM GSTR-6A, and where required, after adding, correcting or deleting the details, furnish electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

66. Form and manner of submission of return by a person required to deduct tax at source.

(1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in FORM GSTR-7 electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner. (2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A and FORM-GSTR-4A on the common portal after the due date of filing of FORM GSTR-7. (3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in FORM GSTR-7A on the basis of the return furnished under sub-rule (1).

67. Form and manner of submission of statement of supplies through an e-commerce operator.

(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52. (2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A on the common portal after the due date of filing of FORM GSTR-8.

68. Notice to non-filers of returns.

- A notice in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

69. Matching of claim of input tax credit.

- The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in FORM GSTR-3-(a)Goods and Services Tax Identification Number of the supplier;(b)Goods and Services Tax Identification Number of the recipient;(c)invoice or debit note number;(d)invoice or debit note date; and(e)tax amount:Provided that where the time limit for furnishing FORM GSTR-1 specified under section 37 and FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.Explanation. - For the purposes of this rule, it is hereby declared that -(i)The claim of input tax credit in respect of invoices and debit notes in FORM GSTR-2 that were accepted by the recipient on the basis of FORM GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;(ii)The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.

70. Final acceptance of input tax credit and communication thereof.

(1)The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in FORM GST MIS-1 through the common portal.(2)The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.

71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit.

(1)Any discrepancy in the claim of input tax credit in respect of any tax period, specified in subsection (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in FORM GST MIS-1 and to the supplier electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.(2)A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.(3)A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.(4)Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made

available. Explanation. - For the purposes of this rule, it is hereby declared that -(i) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient; (ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

72. Claim of input tax credit on the same invoice more than once.

- Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal.

73. Matching of claim of reduction in the output tax liability.

- The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in FORM GSTR-3, namely:-(a) Goods and Services Tax Identification Number of the supplier; (b) Goods and Services Tax Identification Number of the recipient; (c) credit note number; (d) credit note date; and (e) tax amount: Provided that where the time limit for furnishing FORM GSTR-1 under section 37 and FORM GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly: Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein. Explanation. - For the purposes of this rule, it is hereby declared that -(i) the claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the corresponding recipient in FORM GSTR-2 without amendment shall be treated as matched if the said recipient has furnished a valid return. (ii) the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.

74. Final acceptance of reduction in output tax liability and communication thereof.

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in FORM GST MIS-1 through the common portal. (2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.

75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.

(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in FORM GST MIS-1 and the recipient electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out. (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available. (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available. (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available. Explanation. - For the purposes of this rule, it is hereby declared that -(i) rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient; (ii) rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

76. Claim of reduction in output tax liability more than once.

- The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal.

77. Refund of interest paid on reclaim of reversals.

- The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-05 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.

78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier.

- The following details relating to the supplies made through an e-Commerce operator, as declared in FORM GSTR-8, shall be matched with the corresponding details declared by the supplier in FORM GSTR-1, (a) State of place of supply; and (b) net taxable value: Provided that where the time limit for furnishing FORM GSTR-1 under section 37 has been extended, the date of matching of the

above mentioned details shall be extended accordingly: Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

79. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier.

(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in FORM GST MIS-3 and to the e-commerce operator electronically in FORM GST MIS-4 on the common portal on or before the last date of the month in which the matching has been carried out. (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available. (3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available. (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in FORM GSTR-3 for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the common portal in FORM GST MIS-3.

80. Annual return.

(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner: Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A. (2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR-9B. (3) Every registered person [other than those referred to in the proviso to sub-section (5) of section 35] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under subsection (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

81. Final return.

- Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

82. Details of inward supplies of persons having Unique Identity Number.

(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in FORM GSTR-11, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner. (2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in FORM GSTR-11.

83. Provisions relating to a goods and services tax practitioner.

(1) An application in FORM GST PCT-01 may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who, (i) is a citizen of India; (ii) is a person of sound mind; (iii) is not adjudicated as insolvent; (iv) has not been convicted by a competent court; and satisfies any of the following conditions, namely: - (a) that he is a retired officer of the Commercial Tax Department of any State Government or of the [Central Board of Indirect Taxes] [Substituted 'Central Board of Excise' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or (b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years; (c) he has passed, (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or (ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or (iv) has passed any of the following examinations, namely: - (a) final examination of the Institute of Chartered Accountants of India; or (b) final examination of the Institute of Cost Accountants of India; or (c) final examination of the Institute of Company Secretaries of India. (2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT-02 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner. (3) The enrolment made under sub-rule (2) shall be valid until it is cancelled: Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council: Provided further that no person to whom the provisions of clause (b) of [sub-rule] [Substituted 'sub-section' by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).] (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year from the appointed date. (4) If any goods and services tax practitioner is found guilty of misconduct in

connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT -04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.(5)Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.(6)Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in FORM GST PCT-05 or, at any time, withdraw such authorisation in FORM GST PCT-05 and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.(7)Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.(8)[A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-(a)furnish the details of outward and inward supplies;(b)furnish monthly, quarterly, annual or final return;(c)make deposit for credit into the electronic cash ledger;(d)file a claim for refund;(e)file an application for amendment or cancellation of registration;(f)Furnish information for generation of e-way bill;(g)furnish details of challan in Form GST ITC - 04;(h)file an application for amendment or cancellation of enrolment under rule 58; and(i)file and intimation to pay tax under the composition scheme or withdraw from the said scheme:Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.] [Substituted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).](9)Any registered person opting to furnish his return through a goods and services tax practitioner shall-(a)give his consent in FORM GST PCT-05 to any goods and services tax practitioner to prepare and furnish his return; and(b)before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.(10)The goods and services tax practitioner shall-(a)prepare the statements with due diligence; and(b)affix his digital signature on the statements prepared by him or electronically verify using his credentials.(11)A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).

84. Conditions for purposes of appearance.

(1)No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered

person unless he has been enrolled under rule 83.(2)A goods and services tax practitioner attending on behalf of a registered or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in FORM GST PCT-05.[Chapter IX] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Payment of Tax

85. Electronic Liability Register.

(1)The electronic liability register specified under sub-section (7) of section 49 shall be maintained in FORM GST PMT-01 for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.(2)The electronic liability register of the person shall be debited by-(a)the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;(b)the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;(c)the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or(d)any amount of interest that may accrue from time to time.(3)Subject to the provisions of section 49 [section 49A and section 49B] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).], payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.(4)The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.(5)Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.(6)The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.(7)A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.

86. Electronic Credit Ledger.

(1)The electronic credit ledger shall be maintained in FORM GST PMT-02 for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.(2)The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49 [or section 49A and section 49B] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).].(3)Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance

with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.(4)If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03.(5)Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.(6)A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.Explanation. - For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

87. Electronic Cash Ledger.

(1)The electronic cash ledger under subsection (1) of section 49 shall be maintained in FORM GST PMT-05 for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.(2)Any person, or a person on his behalf, shall generate a challan in FORM GST PMT-06 on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.[Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days:Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.] [Inserted by Punjab Notification No.

G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).](3)The deposit under sub-rule (2) shall be made through any of the following modes, namely:-(i)Internet Banking through authorised banks;(ii)Credit card or Debit card through the authorised bank;(iii)National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or(iv)Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:[Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.] [Substituted by Punjab Notification No.

G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).]Explanation. - For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.(4)Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.(5)Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from

where the payment is to be made: Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan. (6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan. (7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect. (8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in FORM GST PMT-07 through the common portal to the bank or electronic gateway through which the deposit was initiated. (9) Any amount deducted under section 51 or collected under section 52 and claimed in FORM GSTR-02 by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger in accordance with the provisions of rule 87. (10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger. (11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in FORM GST PMT-03. (12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04. Explanation 1. - The refund shall be deemed to be rejected if the appeal is finally rejected. Explanation 2. - For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

88. Identification number for each transaction.

(1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be. (2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register. (3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2). [Chapter X] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Refund

89. Application for refund of tax, interest, penalty, fees or any other amount.

(1) Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner: Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in FORM GSTR-3 or FORM GSTR-4 or FORM GSTR-7,

as the case may be: Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the - (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone; (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone: Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies: Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him. (2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in FORM GST RFD-01, as applicable, to establish that a refund is due to the applicant, namely: - (a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and subsection (8) of section 112 claimed as refund; (b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods; (c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services; (d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer; (e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer; (f) [a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;] [Substituted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] (g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports; (h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies; (i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment; (j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply; (k) a statement showing the details of the amount of claim on account of excess payment of tax; (l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees: Provided that a declaration is not required to be

furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;(m) a Certificate in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees: Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54; Explanation. - For the purposes of this rule-(i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression "invoice" means invoice conforming to the provisions contained in section 31; (ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer. (3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed. (4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula - $\text{Refund Amount} = (\text{Turnover of zero-rated supply of goods} + \text{Turnover of zero-rated supply of services}) \times \text{Net ITC} \div \text{Adjusted Total Turnover}$ Where, - (A) "Refund amount" means the maximum refund that is admissible; (B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period; (C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking; (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely: - Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period; (E) ["Adjusted Total turnover" means the sum total of the value of - [Substituted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).] (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding - (i) the value of exempt supplies other than zero-rated supplies; and (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.] [Substituted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).] (F) "Relevant period" means the period for which the claim has been filed. (5) [In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula: - $\text{Maximum Refund Amount} = \{(\text{Turnover of inverted rated supply of goods and services}) \times \text{Net ITC} \div \text{Adjusted Total Turnover}\} - \text{tax payable on such inverted rated supply of goods and services.}$ Explanation. - For the purposes of this sub-rule, the expressions - (a) "Net ITC" shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and (b) "Adjusted Total turnover" shall have the same meaning as assigned to it in sub-rule (4).]

90. Acknowledgement.

(1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing. (2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rules (2), (3) and (4) of rule 89, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing. (3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in FORM GST RFD-03 through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies. (4) Where deficiencies have been communicated in FORM GST RFD-03 under the Punjab Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

91. Grant of provisional refund.

(1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees. (2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being prima facie satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in FORM GST RFD-04, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90. [Provided that the order issued in Form GST RFD-04 shall not be required to be revalidated by the proper officer.] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] (3) The proper officer shall issue a payment advice in FORM GST RFD-05 for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund. [Provided that the payment advice in Form GST RFD-05 shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

92. Order sanctioning refund.

(1)Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in FORM GST RFD-06 sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of FORM GST RFD-07.(2)Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in Part B of FORM GST RFD-07 informing him the reasons for withholding of such refund.(3)Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in FORM GST RFD- 08 to the applicant, requiring him to furnish a reply in FORM GST RFD-09 within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in FORM GST RFD-06 sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.(4)Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue a payment advice in FORM GST RFD-05 for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.[Provided that the order issued in Form GST RFD - 06 shall not be required to be revalidated by the proper officer:Provided further that the payment advice in Form GST RFD-05 shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).](5)Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue an advice in FORM GST RFD-05, for the amount of refund to be credited to the Consumer Welfare Fund.

93. Credit of the amount of rejected refund claim.

(1)Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.(2)Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in FORM GST PMT-03.Explanation. - For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer

that he shall not file an appeal.

94. Order sanctioning interest on delayed refunds.

- Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in FORM GST RFD-05, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

95. Refund of tax to certain persons.

(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in FORM GST RFD-10 once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in FORM GSTR-11, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in FORM GSTR-1. (2) An acknowledgement for the receipt of the application for refund shall be issued in FORM GST RFD-02. (3) The refund of tax paid by the applicant shall be available if-(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any; (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and (c) such other restrictions or conditions as may be specified in the notification are satisfied. (4) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule. (5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

96. Refund of integrated tax paid on goods [or service] [Inserted by Punjab Notification No. G.S.R.9/P.A.5/2017/S.164/Amd.(10)/2018, dated 23.10.2017 (w.e.f. 29.6.2017).] exported out of India.

(1) The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:- (a) the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and (b) the applicant has furnished a valid return in FORM GSTR-3; (2) The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India. (3) Upon the receipt of the information regarding the furnishing of a valid return in [FORM GSTR-3B] [Substituted 'FORM GSTR-3' by Punjab Notification No.

G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).] from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.(4)The claim for refund shall be withheld where,-(a)a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or(b)the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.(5)Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.(6)Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in Part B of FORM GST RFD-07.(7)Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in FORM GST RFD-06.(8)The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.(9)[The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017- Integrated Tax (Rate) dated 23rd October, 2017.] [Inserted by Punjab Notification No. G.S.R.9/P.A.5/2017/S.164/Amd.(10)/2018, dated 23.10.2017 (w.e.f. 29.6.2017).](10)[The persons claiming refund of integrated tax paid on exports of goods or services should not have -(a)received supplies on which the benefit of the Government of Punjab, Department of Excise and Taxation Notification No. S.O.86/P.A.5/2017/S.147/2017, dated the 14thNovember, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 21st November, 2017 or Notification No. S.O.88/P.A.5/2017/S.11/2017, dated the 14th November, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 21st November, 2017 or Government of India, Ministry of Finance, notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India,Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or(b)availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017.]

96A. [[Export] [Inserted by Punjab Notification No. G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).] of goods or services under bond or Letter of Undertaking.

(1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in FORM GST RFD-11 to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of-(a)fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or(b)fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange [or in Indian rupees, wherever permitted by the Reserve Bank of India] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).](2) The details of the export invoices contained in FORM GSTR-1 furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.(5) The Government, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.(6) The provisions of sub rule (1) shall apply, mutatis mutandis, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.] [Substituted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).]

97. [Consumer Welfare Fund. [Substituted by Punjab Notification No. G.S.R.38/P.A.5/2017/S.164/Amd.(14)/2018, dated 4.6.2018 (w.e.f. 29.6.2017).]

(1) All amounts of state tax and income from investment along with other monies specified in section 57 of the Punjab Goods and Services Tax Act, 2017 shall be credited to the Fund: Provided that an amount equivalent to fifty per cent. of the amount of integrated tax determined under sub-section (5) of section 54 of the Central Goods and Services Tax Act, 2017, read with section 20 of the Integrated Goods and Services Tax Act, 2017, shall be deposited in the Fund.(2) Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.(3) Accounts of the Fund maintained by the Central Government shall be subject to audit by the Comptroller and Auditor General of India.(4) The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the 'Committee') with a Chairman, a Vice- Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for

proper utilization of the money credited to the Fund for welfare of the consumers.(5)(a)The Committee shall meet as and when necessary, generally four times in a year;(b)the Committee shall meet at such time and place as the Chairman, or in his absence, the Vice-Chairman of the Committee may deem fit;(c)the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;(d)the meeting of the Committee shall be called, after giving at least ten days' notice in writing to every member;(e)the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;(f)no proceeding of the Committee shall be valid unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum of three other members.(6)The Committee shall have powers -(a)to require any applicant to get registered with any authority as the State Government may specify;(b)to require any applicant to produce before it, or before a duly authorised officer of the State Government, as the case may be, such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;(c)to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the State Government, as the case may be;(d)to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;(e)to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;(f)to recover any sum due from any applicant in accordance with the provisions of the Act;(g)to require any applicant, or class of applicants to submit a periodical report, indicating proper utilization of the grant;(h)to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;(i)to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of the nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;(j)to identify beneficial and safe sectors, where investments out of Fund may be made, and make recommendations, accordingly;(k)to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;(l)to make guidelines for the management, and administration of the Fund.(7)The Committee shall not consider an application, unless it has been inquired into, in material details and recommended for consideration accordingly, by the Member Secretary.(8)The Committee shall make recommendations-(a)for making available grants to any applicant;(b)for investment of the money available in the Fund;(c)for making available grants (on selective basis) for reimbursing legal expenses incurred by a complainant, or class of complainants in a consumer dispute, after its final adjudication;(d)for making available grants for any other purpose recommended by the Central Consumer Protection Council (as may be considered appropriate by the Committee);(e)for making available up to 50% of the funds credited to the Fund each year, for publicity/ consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty five crore rupees per annum.Explanation. - For the purposes of this rule,(a)'applicant' means,(i)the Central Government or State Government;(ii)regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;(iii)any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;(iv)village or mandal or samiti or samiti level co-operatives of consumers especially Women,

Scheduled Castes and Scheduled Tribes;(v)an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and(vi)a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency;(b)'application' means an application in the form as specified by the Standing Committee from time to time;(c)'Central Consumer Protection Council' means the Central Consumer Protection Council, established under sub-section (1) of section 4 of the Consumer Protection Act, 1986 (68 of 1986), for promotion and protection of rights of consumers;(d)'Committee' means the Committee constituted under sub-rule (4);(e)'consumer' has the same meaning as assigned to it in clause (d) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), and includes consumer of goods on which central tax has been paid;(f)'Fund' means the Fund established by the State Government under section 57 of the Punjab Goods and Services Tax Act, 2017;(g)'proper officer' means the officer having the power under the Act to make an order that the whole or any part of the state tax is refundable.][Chapter XI] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Assessment And Audit

98. Provisional Assessment.

(1)Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of subsection (1) of section 60 shall furnish an application along with the documents in support of his request, electronically in FORM GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.(2)The proper officer may, on receipt of the application under sub-rule (1), issue a notice in FORM GST ASMT-02 requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in FORM GST ASMT-03, and may appear in person before the said officer if he so desires.(3)The proper officer shall issue an order in FORM GST ASMT-04 allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty five per cent. of the amount covered under the bond.(4)The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in FORM GST ASMT-05 along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):Provided that a bond furnished to the proper officer under the Punjab Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.Explanation. - For the purposes of this rule, the expression "amount" shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.(5)The proper officer shall issue a notice in FORM GST ASMT-06, calling for information and records required for finalization of assessment under subsection (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in FORM GST ASMT-07.(6)The applicant may file an application in

FORM GST ASMT- 08 for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5). (7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in FORM GST ASMT-09 within a period of seven working days from the date of the receipt of the application under sub-rule (6).

99. Scrutiny of returns.

(1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy. (2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer. (3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GST ASMT-12.

100. Assessment in certain cases.

(1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13. (2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15. (3) The order of summary assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16. (4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in FORM GST ASMT-17. (5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18.

101. Audit.

(1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or multiples thereof. (2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in FORM GST ADT-01 in accordance with the provisions of sub-section (3) of the said section. (3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover,

exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.(4)The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.(5)On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in FORM GST ADT-02.

102. Special Audit.

(1)Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in FORM GST ADT-03 to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.(2)On conclusion of the special audit, the registered person shall be informed of the findings of the special audit in FORM GST ADT-04.[Chapter - XII] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).]
Advance Ruling

103. [Qualification and appointment of members of the Authority for Advance Ruling. [Substituted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).]

- The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.] [Substituted by Punjab Notification No. G.S.R.38/P.A.5/2017/S.164/Amd.(14)/2018, dated 4.6.2018 (w.e.f. 29.6.2017).]

104. Form and manner of application to the Authority for Advance Ruling.

(1)An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in FORM GST ARA-01 and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.(2)The application referred to in sub-rule (1), the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in rule 26.

105. Certification of copies of advance rulings pronounced by the Authority.

- A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

106. Form and manner of appeal to the Appellate Authority for Advance Ruling.

(1)An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in section 49.(2)An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal.(3)The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,-(a)in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and(b)in the case of an applicant, in the manner specified in rule 26.

107. Certification of copies of the advance rulings pronounced by the Appellate Authority.

- A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-(a)the applicant and the appellant;(b)the concerned officer of central tax and State or Union territory tax;(c)the jurisdictional officer of central tax and State or Union territory tax; and(d)the Authority, in accordance with the provisions of sub-section (4) of section 101 of the Act.[Chapter-XIII] [Added by Punjab Notification No. GSR.

22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Appeals and Revision

108. Appeal to the Appellate Authority.

(1)An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in FORM GST APL-01, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.(2)The grounds of appeal and the form of verification as contained in FORM GST APL-01 shall be signed in the manner specified in rule 26.(3)A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf:Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-01, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.Explanation. - For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

109. Application to the Appellate Authority.

(1)An application to the Appellate Authority under sub-section (2) of section 107 shall be made in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.(2)A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.

109A. [Appointment of Appellate Authority. [Substituted by Notification No. G.S.R. 8/P.A.5/2017/S.164/Amd.(26)/2019, dated 12.2.2019 (w.e.f. 29.6.2017).]

(1)Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act, or the Union Territory Goods and Services Tax Act may appeal to -(a)the Additional Commissioner where such decision or order is passed by the Joint Commissioner;(b)the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner of State Tax;(c)the Deputy Commissioner (Appeals) where such decision or order is passed by Assistant Commissioner of State Tax or State Tax Officer;within three months from the date on which the said decision or order is communicated to such person.(2)An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act, or the Centre Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, may appeal to -(a)the Additional Commissioner where such decision or order is passed by the Joint Commissioner;(b)the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner of State Tax;(c)the Deputy Commissioner (Appeals) where such decision or order is passed by Assistant Commissioner of State Tax or State Tax Officer;within six months from the date of communication of the said decision or order.]

110. Appeal to the Appellate Tribunal.

(1)An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in FORM GST APL-05, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.(2)A memorandum of cross-objections to the Appellate Tribunal under subsection (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in FORM GST APL-06.(3)The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.(4)A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of the filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in FORM GST APL- 02 by the Registrar:Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-05, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.Explanation. - For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the

appeal number is issued.(5)The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees.(6)There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

111. Application to the Appellate Tribunal.

(1)An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in FORM GST APL-07, along with the relevant documents on the common portal.(2)A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.

(1)The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-(a)where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or(b)where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority;or(c)where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or(d)where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.(2)No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.(3)The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -(a)to examine the evidence or document or to cross-examine any witness produced by the appellant; or(b)to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).(4)Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

113. Order of Appellate Authority or Appellate Tribunal.

(1)The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a

summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed.(2)The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

114. Appeal to the High Court.

(1)An appeal to the High Court under subsection (1) of section 117 shall be filed in FORM GST APL-o8.(2)The grounds of appeal and the form of verification as contained in FORM GST APL-o8 shall be signed in the manner specified in rule 26.

115. Demand confirmed by the Court.

- The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

116. Disqualification for misconduct of an authorised representative.

- Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.[Chapter XIV] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Transitional Provisions

117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.

(1)Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, duly signed, on the common portal specifying therein, separately, the amount of input tax credit [of eligible duties and taxes, as defined in Explanation to section 140 of the Act,] [Inserted by Punjab Notification No. G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).] to which he is entitled under the provisions of the said section:Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.Provided further that where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in sub-rule (7) of rule 3 of the CENVAT Credit Rules, 2004.(1A)[Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.] [Inserted by Punjab Notification No.

G.S.R.76/P.A.5/2017/S.164/Amd.(22)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).](2)Every declaration under sub-rule (1) shall-(a)in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-(i)the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and(ii)the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;(b)in the case of a claim under sub-section (3) or clause (b) of subsection (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;(c)in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:-(i)the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;(ii)the description and value of the goods or services;(iii)the quantity in case of goods and the unit or unit quantity code thereof;(iv)the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and(v)the date on which the receipt of goods or services is entered in the books of account of the recipient.(3)The amount of credit specified in the application in FORM GST TRAN-1 shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the common portal.(4)(3) (a) (i) A registered person, holding stock of goods which have suffered tax at the first point of their sale in the State and the subsequent sales of which are not subject to tax in the State availing credit in accordance with the proviso to sub-section (3) of section 140 shall be allowed to avail input tax credit on goods held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of value added tax.(ii)Such credit shall be allowed at the rate of sixty per cent on such goods which attract state tax at the rate of nine percent or more and forty percent for other goods of the State tax applicable on supply of such goods after the appointed date and shall be credited after the State tax payable on such supply has been paid.Provided that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax;(iii)[The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in FORM GST TRAN 2 by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period;] [Substituted by Punjab Notification No. G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).](b)The credit of state tax shall be availed subject to satisfying the following conditions, namely:-(i)Such goods were not wholly exempt from tax under the Punjab Value Added Tax Act, 2005.(ii)Document for procurement of such goods is available with the registered person.(iii)Registered person availing this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2) of rule 1, submits a statement in FORM GST TRAN 2 at the end of each of the six tax periods during which the scheme is in operation indicating therein the details of supplies of such goods effected during the tax period.[Provided that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A), may submit the statement in FORM GST TRAN-2 by 30th April, 2019.] [Inserted by Punjab Notification No. G.S.R.76/P.A.5/2017/S.164/Amd.(22)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).](iv)The amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in FORM

GST PMT-2 on the Common Portal.(v)The stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

118. Declaration to be made under clause (c) of sub-section (11) of section 142.

- Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within a period of ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1 furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.

119. [Declaration of stock held by a principal and [job-worker or agent] [Substituted by Punjab Notification No.

G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017)].

- Every person to whom the provisions of section 141 or sub-section (12) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.] [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

120. Details of goods sent on approval basis.

- Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in FORM GST TRAN-1.

120A. [[Inserted by Punjab Notification No.

G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017, dated 3.10.2017 (w.e.f. 29.6.2017)].

Every registered person who has submitted a declaration electronically in FORM GST TRAN-1 within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in FORM GST TRAN-1 electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.] [Substituted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).]

121. Recovery of credit wrongly availed.

- The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed,

whether wholly or partly.[Chapter XV] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] Anti-Profiteering

122. [Constitution of the Authority. [Substituted by Punjab Notification No. G.S.R.2/P.A.5/2017/S.164/Amd.(8)/2017, dated 29.12.2017 (w.e.f. 29.6.2017).]

- The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017.

123. Constitution of the Standing Committee and Screening Committees.

- The Constitution of the Standing Committee and Screening Committees shall be accordance with provisions of rule 123 of the Central Goods and Services Tax Rules, 2017.

124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.

- The Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be accordance with provisions of rule 124 of the Central Goods and Services Tax Rules, 2017.]

125. Secretary to the Authority.

- The Secretary to the Authority shall be accordance with provisions of rule 125 of the Central Goods and Services Tax Rules, 2017.

126. Power to determine the methodology and procedure.

- The power to determine the methodology and procedure of the Authority shall be accordance with provisions of rule 126 of the Central Goods and Services Tax Rules, 2017.]

127. Duties of the Authority.

- It shall be the duty of the Authority, -(i)to determine whether any reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices;(ii)to identify the registered person who has not passed on the benefit of reduction in rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;(iii)to order,(a)reduction in prices;(b)return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;(c)imposition of

penalty as specified in the Act; and(d)cancellation of registration under the Act.(iv)[to furnish a performance report to the Council by the tenth of the close of each quarter.] [Inserted by Punjab Notification No. G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017, dated 3.10.2017 (w.e.f. 29.6.2017).]

128. Examination of application by the Standing Committee and Screening Committee.

(1)The Standing Committee shall, within a period of two months from the date of receipt of a written application, in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is prima-facie evidence to support the claim of the applicant that the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.(2)All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee and the Screening Committee shall, upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

129. Initiation and conduct of proceedings.

(1)Where the Standing Committee is satisfied that there is a prima-facie evidence to show that the supplier has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to Director General of Safeguards for a detailed investigation.(2)The Director General of Safeguards shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices.(3)The Director General of Safeguards shall, before initiation of investigation, issue a notice to the interested parties containing, inter alia, information on the following, namely:-(a)the description of the goods or services in respect of which the proceedings have been initiated;(b)summary of statement of facts on which the allegations are based; and(c)the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.(4)The Director General of Safeguards may also issue notices to such other persons as deemed fit for fair enquiry into the matter.(5)The Director General of Safeguards shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.(6)The Director General of Safeguards shall complete the investigation within a period of three months of receipt of reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing as allowed by the Standing Committee and, upon completion of the investigation, furnish to the Authority a report of its findings, along with the relevant records.

130. Confidentiality of information.

(1) Notwithstanding anything contained in sub-rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply mutatis mutandis to the disclosure of any information which is provided on a confidential basis. (2) The Director General of Safeguards may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the Director General of Safeguards a statement of reasons as to why summarisation is not possible.

131. Cooperation with other agencies or statutory authorities.

- Where the Director General of Safeguards deems fit, he may seek opinion of any other agency or statutory authorities in discharge of his duties.

132. Power to summon persons to give evidence and produce documents.

(1) The Director General of Safeguards, or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908). (2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 (45 of 1860).

133. Order of the Authority.

(1) The Authority shall, within a period of three months from the date of receipt of the report from the Director General of Safeguards determine whether a registered person has passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices. (2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties. (3) Where the Authority determines that a registered person has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order - (a) reduction in prices; (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57; (c) imposition of penalty as specified under the Act; and (d) cancellation of registration under the Act.

134. Decision to be taken by the majority.

- If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.

135. Compliance by the registered person.

- Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union territory Goods and Services Tax Act or the Punjab Goods and Services Tax Act of the respective States, as the case may be.

136. Monitoring of the order.

- The Authority may require any authority of central tax, State tax or Union territory tax to monitor implementation of the order passed by it.

137. [Tenure of Authority. [Substituted by Punjab Notification No. G.S.R.2/P.A.5/2017/S.164/Amd.(8)/2017, dated 29.12.2017 (w.e.f. 29.6.2017).]

- The tenure of the Authority shall be in accordance with the provisions of the rule 137 of the Central Goods and Services Tax Rules, 2017.[Chapter XVI] [Added by Punjab Notification No. GSR. 22/P.A.5/2017/S.164/Amd.(1)/2017, dated 30.6.2017 (w.e.f. 29.6.2017).] E-way Rules

138. [Information to be furnished prior to commencement of movement of goods and generation of e-way bill. [Substituted by Punjab Notification No. G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]

(1)Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees,-(i)in relation to a supply; or(ii)for reasons other than supply; or(iii)due to inward supply from an unregistered person,shall, before commencement of such movement, furnish information relating to the said goods as specified in PART-A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:Provided that the transporter, on an authorization received from the registered person, may furnish information in PART-A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in PART-A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal.Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory,

the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment. Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment. Explanation 1. - For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the notification number, F. 12(46) FD/ Tax/ 2017-Pt-II-86 dated the 15th September, 2017, as amended from time to time. Explanation 2. - For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods. (2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in PART-B of FORM GST EWB-01. (2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in PART-B of FORM GST EWB-01: Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery. (3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in PART-A of FORM GST EWB-01: Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees. Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule. Provided also that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in PART-B of FORM GST EWB-01. Explanation 1. - For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods. Explanation 2. - The e-way bill shall not be valid for movement of goods by road unless the information in PART-B of FORM GST EWB-01 has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5). (4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal. (5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in PART-A of FORM GST EWB-01, or the

transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in PART-B of FORM GST EWB-01: Provided that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill. (5A) The consignor or the recipient, who has furnished the information in PART-A of FORM GST EWB-01, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in PART-B of FORM GST EWB-01 for further movement of the consignment: Provided that after the details of the conveyance have been updated by the transporter in PART-B of FORM GST EWB-01, the consignor or recipient, as the case may be, who has furnished the information in PART-A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter. (6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM GST EWB-02 may be generated by him on the said common portal prior to the movement of goods. (7) Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods: Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in PART-A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency. (8) The information furnished in PART-A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in Form GSTR-1: Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the e-mail is available. (9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation of the e-way bill; Provided that an e-way bill can not be cancelled if it has been verified in transit in accordance with the provisions of rule 138B, Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of PART-B of FORM GST EWB-01. (10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-Table

S. No.	Distance	Validity period
(1)	(2)	(3)
1	Upto 100 km.	One day in cases other than Over Dimensional Cargo

2	For every 100 Inn. or part thereof thereafter	One additional day other than Over Dimensional Cargo
3	Upto 20 km	One day in case of Over Dimensional Cargo
4	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo;

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein. Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods can not be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in PART-B of FORM GST EWB-01, if required.

Explanation 1. - For the purposes of this rule, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2. - For the purposes of this rule, the expression "Over Dimensional Cargo" shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).

(11) The details of the e-way bill generated under this rule shall be made available to the, - (a) supplier, if registered, where the information in PART-A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or (b) recipient, if registered, where the information in PART-A of FORM GST EWB-01 has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Central Goods and Services Tax Rules or the Goods and Services Tax Rules of any State or Union territory shall be valid in the State.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be, - (a) where the goods being transported are specified in Annexure; (b) where the goods are being transported by a non-motorised conveyance; (c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; (d) in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner of State tax, in consultation with the Principal Chief Commissioner/Chief Commissioner of Central tax, may, subject to conditions that may be specified, notify; (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification number F. 12(56) FD/ Tax/ 2017-Pt.-I-41 dated the 29th June, 2017, as amended from time to time; (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act; (h) where the goods are being transported, - (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station

or customs port, or(ii)under customs supervision or under customs seal;(i)where the goods being transported are transit cargo from or to Nepal or Bhutan;(j)where the goods being transported are exempt from tax under notification number F.12(56)FD/Tax/2017-Pt. I-57, dated 30th June 2017 and notification number. F.12(56)FD/Tax/2017-92 dated 21st September, 2017, as amended from time to time;(k)any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;(l)where the consignor of goods is the Central Government, Government of, any State or a local authority for transport of goods by rail;(m)where empty cargo containers are being transported; and(n)where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.Explanation. - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.Annexure[(See rule 138 (14)]

S.
No. Description of Goods

- | | |
|-----|---|
| (1) | (2) |
| 1 | Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers |
| 2 | Kerosene oil sold under PDS |
| 3 | Postal baggage transported by Department of Posts |
| 4 | Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71) |
| 5 | Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) |
| 6 | Currency |
| 7 | Used personal and household effects |
| 8 | Coral, unworked (0508) and worked coral (9601)] |

138A. [Documents and devices to be carried by a person-in-charge of a conveyance. [Substituted by Punjab Notification No. G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]

- The person in charge of a conveyance shall carry-(a)the invoice or bill of supply or delivery challan, as the case may be; and(b)a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:Provided that nothing contained in this sub-rule shall apply in case of movement of goods by rail.

138B. Verification of documents and conveyances.

- The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.

138C. Inspection and verification of goods.

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection. (2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

138D. Facility for uploading information regarding detention of vehicle.

- Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal. [Chapter XVII] [Added by Punjab Notification No. G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).] Inspection, Search and Seizure

139. Inspection, search and seizure.

(1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in FORM GST INS-01 authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation. (2) Where any goods, documents, books or things are liable for seizure under sub-section (2) of section 67, the proper officer or an authorised officer shall make an order of seizure in FORM GST INS-02. (3) The proper officer or an authorised officer may entrust upon the owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer. (4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in FORM GST INS-03 that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer. (5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, inter alia, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods or documents or books or things are seized.

140. Bond and security for release of seized goods.

(1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in FORM GST INS-04 and furnishing of a security in the form of a bank guarantee

equivalent to the amount of applicable tax, interest and penalty payable. Explanation. - For the purposes of the rules under the provisions of this Chapter, the "applicable tax" shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017). (2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

141. Procedure in respect of seized goods.

(1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in FORM GST INS-05, on proof of payment. (2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things. [Chapter XVIII] [Added by Punjab Notification No. G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).] Demands And Recovery

142. Notice and order for demand of amounts payable under the Act.

(1) The proper officer shall serve, along with the (a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in FORM GST DRC-01, (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in FORM GST DRC-02, specifying therein the details of the amount payable. (2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC-04. (3) Where the person chargeable with tax makes payment of tax and interest under subsection (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice. (4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in FORM GST DRC-06. (5) A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 [or section 125] [Inserted by Punjab Notification No. G.S.R.76/P.A.5/2017/S.164/Amd.(22)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).] shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax. (6) The order referred to in sub-rule (5) shall be treated as the notice for recovery. (7) Any

rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in FORM GST DRC-o8.

143. Recovery by deduction from any money owed.

- Where any amount payable by a person (hereafter referred to in this rule as "the defaulter") to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in FORM GST DRC-09, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79. Explanation. - For the purposes of this rule, "specified officer" shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

144. Recovery by sale of goods under the control of proper officer.

(1) Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process. (2) The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in FORM GST DRC-10 clearly indicating the goods to be sold and the purpose of sale. (3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2): Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith. (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be. (5) The proper officer shall issue a notice to the successful bidder in FORM GST DRC-11 requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in FORM GST DRC-12. (6) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods. (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

145. Recovery from a third person.

(1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as "the third person"), a notice in FORM GST DRC-13 directing

him to deposit the amount specified in the notice.(2)Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in FORM GST DRC-14 to the third person clearly indicating the details of the liability so discharged.

146. Recovery through execution of a decree, etc.

- Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in FORM GST DRC- 15 to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.

147. Recovery by sale of movable or immovable property.

(1)The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in FORM GST DRC- 16 prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151.(2)The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.(3)Where the property subject to the attachment or distraint under sub-rule (1) is-(a)an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;(b)a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.(4)The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in FORM GST DRC- 17 clearly indicating the property to be sold and the purpose of sale.(5)Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.(6)The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.(7)The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):Provided that where the goods are of perishable or hazardous nature or where the expenses of

keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.(8)Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.(9)The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.(10)Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.(11)Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.(12)The proper officer shall issue a notice to the successful bidder in FORM GST DRC-11 requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in FORM GST DRC-12 specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder: Provided that where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.(13)Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.(14)Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.(15)The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

148. Prohibition against bidding or purchase by officer.

- No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

149. Prohibition against sale on holidays.

- No sale under the rules in this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

150. Assistance by police.

- The proper officer may seek such assistance from the officer in- charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.

151. Attachment of debts and shares, etc.

(1)A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in FORM GST DRC-16 prohibiting.-(a)in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;(b)in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;(c)in the case of any other movable property, the person in possession of the same from giving it to the defaulter.(2)A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.(3)A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.

152. Attachment of property in custody of courts or Public Officer.

- Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

153. Attachment of interest in partnership.

(1)Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.(2)The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

154. Disposal of proceeds of sale of goods and movable or immovable property.

- The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall, -(a) first, be appropriated against the administrative cost of the recovery process; (b) next, be appropriated against the amount to be recovered; (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and (d) any balance, be paid to the defaulter.

155. Recovery through land revenue authority.

- Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in FORM GST DRC- 18 to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

156. Recovery through court.

- Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in FORM GST DRC- 19 to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.

157. Recovery from surety.

- Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.

158. Payment of tax and other amounts in instalments.

(1) On an application filed electronically by a taxable person, in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount. (2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit. (3) The facility referred to in sub-rule (2) shall not be allowed where -(a) the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the

Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;(b)the taxable person has not been allowed to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;(c)the amount for which instalment facility is sought is less than twenty-five thousand rupees.

159. Provisional attachment of property.

(1)Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in FORM GST DRC-22 to that effect mentioning therein, the details of property which is attached.(2)The Commissioner shall send a copy of the order of attachment to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect.(3)Where the property attached is of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such property or the amount that is or may become payable by the taxable person, whichever is lower, then such property shall be released forthwith, by an order in FORM GST DRC-23, on proof of payment.(4)Where the taxable person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by the taxable person.(5)Any person whose property is attached may, within seven days of the attachment under sub-rule (1), file an objection to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in FORM GST DRC-23.(6)The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in FORM GST DRC- 23.

160. Recovery from company in liquidation.

- Where the company is under liquidation as specified in section 88, the Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in FORM GST DRC -24.

161. Continuation of certain recovery proceedings.

- The order for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC- 25.[Chapter XIX] [Added by Punjab Notification No. G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).] Offences And Penalties

162. Procedure for compounding of offences.

(1)An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of section 138 in FORM GST CPD-01 to the Commissioner for compounding of an offence.(2)On receipt of the application, the Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.(3)The Commissioner, after taking into account the contents of the said application, may, by order in FORM GST CPD-02, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.(4)The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.(5)The application shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.(6)The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Commissioner and shall furnish the proof of such payment to him.(7)In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.(8)Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if no such immunity had been granted. Form GST CMP -01[See rule 3(1)]Intimation to pay tax under section 10 (composition levy)(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN
2. Legal name
3. Trade name, if any
4. Address of Principal Place of Business
5. Category of Registered Person < Select from drop down>
 - (i) Manufacturers, other than manufacturers of such goods as may benotified by the Government
 - (ii) Suppliers making supplies referred to in clause (b) ofparagraph 6 of Schedule II
 - (iii) Any other supplier eligible for composition levy
6. Financial Year from which composition scheme is opted 2017-2018
7. Jurisdiction Centre State
8. Declaration -I hereby declare that the aforesaid business shall abide bythe conditions and restrictions specified for payment for taxunder section 10.
9. VerificationI..... hereby solemnly affirmand declare that the information given hereinabove is true

and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Place. Date. Designation/Status
Form GST CMP -02[See rule 3(2)] Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)

1. GSTIN
2. Legal name
3. Trade name, if any
4. Address of Principal Place of Business
5. Category of Registered Person < Select from drop down >
 - (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government
 - (ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
 - (iii) Any other supplier eligible for composition levy
6. Financial Year from which composition scheme is opted
7. Jurisdiction Centre State
8. Declaration - I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment for tax under section 10.

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. Signature of Authorised Signatory Name Designation/Status Place. Date.

Form GST-CMP-03[See rule 3(4)] Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN
2. Legal name
3. Trade name, if any
4. Address of Principal Place of Business
5. Details of application filed to pay tax under section 10
 - (i) Application reference number (ARN)
 - (ii) Date of filing
6. Jurisdiction Centre State
7. Stock of purchases made from registered person under the existing law

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

Total

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

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

1

2

Total

{|

9. Details of tax
paid

Description	Central Tax	State Tax/UT Tax
-------------	----------------	---------------------

Amount

Debit entry no.

|-|

10. Verification

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

|-|

Signature of Authorised Signatory

Place Name

Date Designation/Status

|}Form GST - CMP-04[See rule 6(2)]Intimation/Application for Withdrawal from Composition
Levy

1. GSTIN

2. Legal name

3. Trade name, if any

4. Address of Principal Place of Business

5. Category of Registered Person

(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government

(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

(iii) Any other supplier eligible for composition levy.

6. Nature of Business

7. Date from which withdrawal from composition scheme is sought DD-MM-YYYY
8. Jurisdiction Centre State
9. Reasons for withdrawal from composition scheme

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

Signature of Authorised Signatory

Place Name

Date Designation/Status

Note - Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in FORM GST ITC-01 Form GST CMP-05 [See rule 6(4)]

Reference No. << -. >> << Date >>

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

1.

2.

3.

....You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice. You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits. Signature Name of Proper Officer Designation Jurisdiction Place Date Form GST CMP - 06 [See rule 6(5)] Reply to the notice to show cause

1. GSTIN
2. Details of the show cause notice Reference no.
- Date
3. Legal name
4. Trade name, if any
Address of the
5. Principal Place of Business
6. Reply to the notice

7. List of documents
uploaded

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

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

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

Form GST CMP-07[See rule 6(5)]

Reference No. << -. >> Date-

ToGSTINNameAddress

Application Reference No. (ARN) Date -

Order for acceptance/rejection of reply to show cause noticeThis has reference to your reply dated
..... filed in response to the show cause notice issued vide reference no. dated

Your reply has been examined and the same has been found to be satisfactory and, therefore, your
option to pay tax under composition scheme shall continue. The said show cause notice stands
vacated.orThis has reference to your reply dated filed in response to the show cause notice
issued vide reference no. dated Your reply has been examined and the same has
not been found to be satisfactory and, therefore, your option to pay tax under composition scheme is
hereby denied with effect from << >> for the following reasons:<< text >>orYou have not filed any
reply to the show cause notice; orYou did not appear on the day fixed for hearing.Therefore, your
option to pay tax under composition scheme is hereby denied with effect from << date >> for the
following reasons:<< Text >>

Signature

Date Name of Proper Officer

Place Designation

Jurisdiction

Form GST REG-01[See rule 8(1)]Application for Registration(Other than a non-resident taxable
person, a person required to deduct tax at source under section 51 and a person required to collect
tax at source under section 52 and a person supplying online information and database access or
retrieval services from a place outside India to a non-taxable online recipient referred to in section
14 of the Integrated Goods and Services Tax Act, 2017)Part-A State/UT ☐ District - ☐

- (i) Legal Name of the Business:(As mentioned
in Permanent Account Number)
Permanent Account Number :(Enter
Permanent Account Number of theBusiness;
(ii) Permanent Account Number of Individual in
case ofProprietorship concern)

- (iii) Email Address :
(iv) Mobile Number :

Note.- Information submitted above is subject to online verification before proceeding to fill up Part-B. Authorised signatory filing the application shall provide his mobile number and email address.

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

Part-B { || - | 1. | Trade Name, if any || }

2. Constitution of Business (Please Select the Appropriate)

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

3. Name of the State District

4. Jurisdiction State Centre
Sector, Circle, Ward, Unit, etc. others (specify)

5. Option for Composition Yes No

6. Composition Declaration

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.

6.1 Category of Registered Person < tick in check box >

- | | |
|-------|--|
| (i) | Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available |
| (ii) | Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II |
| (iii) | Any other supplier eligible for composition levy. |

7. Date of commencement of business DD/MM/YYYY

8. Date on which liability to register arises DD/MM/YYYY

9. Are you applying for registration as a casual taxable person? Yes No

10. If selected "Yes" in Sr. No. 9, period for which registration is required From DD/MM/YYYY To DD/MM/YYYY

11. If selected "Yes" in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration

Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	Integrated Tax		
(ii)	Central Tax		
(iii)	State Tax		
(iv)	UT Tax		
(v)	Cess		
	Total		

Challan Identification Number	Date	Amount
12.		Are you applying for registration as a SEZ Unit? Yes No

(i) Select name of SEZ

(ii) Approval order number and date of order

(iii) Designation of approving authority

13.	Are you applying for registration as a SEZ Developer?	Yes No
-----	---	--------

(i) Select name of SEZ Developer

(ii) Approval order number and date of order

(iii) Designation of approving authority

14. Reason to obtain registration :

(i) Crossing the threshold

(viii) Merger/amalgamation of two or more registered persons

(ii) Inter-State supply

(ix) Input Service Distributor

(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)

(x) Person liable to pay tax u/s 9(5)

(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)

(xi) Taxable person supplying through e-Commerce portal

(v) Death of the proprietor (if the successor is not a registered entity)

(xii) Voluntary Basis

(vi) De-merger

(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)

(vii) Change in constitution of business

(xiv) Others (Not covered above) - Specify

15. Indicate existing registrations wherever applicable

Registration number under Value Added Tax

Central Sales Tax Registration Number

Entry Tax Registration Number

Entertainment Tax Registration Number

Hotel and Luxury Tax Registration Number

Central Excise Registration Number

Service Tax Registration Number

Corporate Identify Number/Foreign Company Registration Number

Limited Liability Partnership IdentificationNumber/Foreign Limited Liability Partnership IdentificationNumber

Importer/Exporter Code Number

Registration number under Medicinal and ToiletPreparations (Excise Duties) Act

Registration number under Shops and Establishment Act

Temporary ID, if any

Others (Please specify)

16. [[Substituted by Punjab Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).]

(a) Government departments applying for registrationas suppliers may not furnish Bank Account details.]

Building No./Flat No. Floor No.

Name of the Premises/Building Road/Street

City/Town/Locality/Village District

Taluka/Block

State PIN Code

Latitude Longitude

(b) Contact Information

Office Email Address Office Telephone number STD

Mobile Number Office Fax Number STD

(c) Nature of premises

Own Leased Rented Consent Shared Others (specify)

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

Factory/Manufacturing Wholesale Business Retail Business

Warehouse/Depot Bonded Warehouse Supplier of services

Office/Sale Office Leasing Business Recipient of goods or services

EOU/STP/EHTP Works Contract Export

Import Others (Specify)

17. Details of Bank Accounts (s)

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

Details of Bank Account 1

Account Number

Type of Account

IFSC

Bank Name

Branch Address To be auto-populated (Edit mode)

18. Details of the Goods supplied by the Business

Please specify top 5 Goods

Sr. No.	Description of Goods	HSN Code (Four digit)
---------	----------------------	-----------------------

(i)

(ii)

(iii)

(iv)

19. Details of the Services supplied by the Business

Please specify top 5 Services

Sr. No.	Description of Services	HSN Code (Four digit)
---------	-------------------------	-----------------------

(i)

(ii)

(iii)

(iv)

20. Details of Additional Place(s) of Business

Number of additional places

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No

Floor No

Name of the Premises/Building

Road/Street

City/Town/Locality/Village

District

Block/Taluka

State

PIN Code

Latitude

Longitude

(b) Contact Information

Office Email Address Office Telephone number STD

Mobile Number Office Fax Number STD

(c) Nature of premises

Own Leased Rented Consent Shared Others (specify)

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

applicable)

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

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

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	< Male, Female, Other >
Mobile Number		Email address	
Telephone No. with STD			
Designation/Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22. Details of Authorised Signatory ☐ for Primary Authorised Signatory ☐ Details of Signatory No. 1

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

Telephone No. with STD

Designation/Status

Director Identification Number (if any)

Permanent Account Number

Aadhaar Number

Are you a citizen of India? Yes/No

Passport No. (in case of foreigners)

Residential Address in India

Building No/Flat No

Floor No

Name of the Premises/Building

Road/Street

Block/Taluka

City/Town/Locality/Village

District

State

PIN Code

23. Details of Authorised Representative

Enrolment ID, if available

Provide following details, if enrolment ID is not available

Permanent Account Number

Aadhaar, if Permanent Account Number is not available

First Name Middle Name Last Name

Name of Person

Designation/Status

Mobile Number

Email address

Telephone No. with STD FAX No. with STD

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

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

(a)

Field
1

(b)

Field
2

(c)

Field
3

(d)

Field
4

(e)

Field
5

25. Document Upload

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

26. Consent

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

27. Verification (by authorised signatory)

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

Signature

Place : Name of Authorised Signatory.....

Date : Designation/Status.....

List of documents to be uploaded :-

1. Photographs (wherever specified in the Application Form)

(a) Proprietary Concern - Proprietor (b) Partnership Firm / Limited Liability Partnership - Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted) (c) Hindu Undivided Family - Karta (d) Company - Managing Director or the Authorised Person (e) Trust - Managing Trustee (f) Association of Persons or Body of Individuals - Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted) (g) Local Authority - Chief Executive Officer or his equivalent (h) Statutory Body - Chief Executive Officer or his equivalent (i) Others - Person in Charge

2. Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.

3. Proof of Principal Place of Business :

(a) For Own premises - Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises - A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above - A copy of the Consent

Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.(d)For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.(e)If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.

4. Bank Account Related Proof : Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.

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

Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/ all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/ Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person) hereby solemnly affirm and declare that <> is hereby authorised, vide resolution no... dated..... (copy submitted herewith), to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business >> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us. Signature of the person competent to sign Name: Designation/Status: (Name of the proprietor/Business Entity) Acceptance as an authorised signatory I << (Name of the authorised signatory) >> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory (Name) Designation/Status: Place: Date: Instructions for submission of Application for Registration.

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

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

application.

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

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

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

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

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

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

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited CompanyPublic Limited CompanyPublic	Digital Signature

Sector Undertaking
Unlimited Company
Limited Liability Partnership
Foreign Company
Foreign Limited Liability Partnership

Certificate (DSC)- Class-2 and above.

Digital Signature
Certificate class2 and above
Signature or any other mode as may be notified

2. Other than above

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

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

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

11. Authorised signatory shall not be a minor.

12. Any person having multiple [places of business] [Substituted 'business verticals' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] within a State, requiring a separate registration for any of its [places of business] [Substituted 'business verticals' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] shall need to apply separately in respect of each of the vertical.

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

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

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

Form GST REG-02[See rule 8(5)]Acknowledgment

Application Reference Number (ARN) -

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

Date of filing	:
Time of filing	:
Goods and Services Tax Identification Number, if available :	
Legal Name	:
Trade Name (if applicable)	:
Form No.	:
Form Description	:
Center Jurisdiction	:
State Jurisdiction	:
Filed by	:
Temporary reference number (TRN), if any :	
Payment details *	: Challan Identification Number
	: Date
	: Amount

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

* Applicable only in case of Casual taxable person and NonResident taxable person

Form GST REG-03[See rule 9(2)]

Reference No. : Date -

ToName of the Applicant :Address :GSTIN (if available) :Application Reference No. (ARN) :Date :Notice for Seeking Additional Information/Clarification/Documents relating to Application for << Registration/Amendment/Cancellation >>This is with reference to your << registration/amendment/cancellation>> application filed vide ARN < > Dated -DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

1.

2.

3.

You are directed to submit your reply by (DD/MM/YYYY)*You are hereby directed to appear before the undersigned on (DD/MM/YYYY) at (HH:MM)If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice/reminder will be issued in this matterSignatureName of the Proper Officer:Designation:Jurisdiction:* Not applicable for New Registration ApplicationForm GST REG-04[See rule 9(2)]Clarification/additional information/document for << Registration/Amendment/Cancellation >>

1. Notice details Reference No. Date

2. Application details Reference No. Date

3. GSTIN, if applicable

4. Name of Business (Legal)

5. Trade name, if any

6. Address

7. Whether any modification in the application for registration or fields is required. - YesNo(Tick one)

8. Additional Information

9. List of Documents uploaded

10. Verification

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

Signature of Authorised Signatory

Name

Designation/Status :

Place :

Date :

Note :- 1. For new registration, original registration application will be available in editable mode if option "Yes" is selected in item 7.

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

Form GST REG-05[See rule 9(4)]

Reference No. : Date -

ToName of the ApplicantAddress -GSTIN (if available)Order of Rejection of Application for < Registration/Amendment/Cancellation/>This has reference to your reply filed vide ARN dated..... The reply has been examined and the same has not been found to be satisfactory for the following reasons:

1.

2.

3.

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

Therefore, your application is hereby rejected in accordance with the provisions of the Act.SignatureNameDesignationJurisdictionForm GST REG-06[See rule 10(1)]Registration CertificateRegistration Number : GSTIN/UIN

1. Legal Name

2. Trade Name, if any

3. Constitution of Business

4. Address of Principal Place of Business

5. Date of Liability DD/MM/YYYY

6. Period of Validity(Applicable only in case of non-Resident taxable person orCasual taxable person) From DD/MM/YYYY To DD/MM/YYYY

7. Type of Registration

8. Particulars of Approving Authority

Centre

State

Signature

Name

Designation

Office

9. Date of issue of Certificate

Note: The registration certificate is required to be prominently displayed at all places of business in the State.

Annexure A

Details of Additional Places of Business

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No. Address

1

2

3

Annexure B

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

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

1. {

Photo

| Name|-| Designation/Status|-| Resident of State|-| 2.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 3.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 4.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 5.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 6.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 7.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 8.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 9.|

Photo

| Name|-| Designation/Status|-| Resident of State|-| 10.|

Photo

| Name|-| Designation/Status|-| Resident of State|}Form GST REG-07[See rule 12(1)]Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)State/UT - District -Part-A {||-| (i)| Legal Name of the Tax Deductor or Tax Collector(As mentioned in Permanent Account Number/Tax Deduction and Collection Account Number)||-| (ii)| Permanent Account Number(Enter PermanentAccount Number of the Business; Permanent Account Number ofIndividual in case of Proprietorship concern)||-| (iii)| Tax Deduction and Collection Account Number(Enter Tax Deduction and Collection Account Number, if PermanentAccount Number is not available)||-| (iv)| Email Address||-| (v)| Mobile Number||-| Note- Information submitted above is subject toonline verification before proceeding to fill up Part-B.}Part-B {||-| 1| Trade Name, if any||-| 2| Constitution of Business (Please Select the Appropriate)|}

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

3 Name of the State District

4 Jurisdiction - State Centre
Sector/Circle/Ward/Charge/Unit etc.

5 Type of registration Tax DeductorTax Collector

6 Government (Centre/State/Union Territory) CenterState/UT

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

8 (a) Address of principal place of business

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

(b) Contact Information

Office Email Address	Office Telephone number
Mobile Number	Office Fax Number

(c) Nature of possession of premises

Own Leased Rented Consent Shared Others (specify)

9 Have you obtained any other registrations under Goods and Services Tax in the same State? YesNo

10 If Yes, mention Goods and Services Tax Identification Number

11 IEC (Importer Exporter Code), if applicable

12 Details of DDO (Drawing and Disbursing Officer)/Person responsible for deducting tax/collecting tax

Particulars

Name First Name Middle Name Last Name

Father's Name

Photo

Date of Birth DD/MM/YYYY Gender < Male, Female, Other >

Mobile Number Email
address

Telephone No. with STD

Designation/Status

Director Identification Number (if any)

Permanent Account Number

Aadhaar Number

Are you a citizen of India? Yes/No Passport No. (in case of Foreigners)

Residential Address

Building No./Flat No.

Floor No.

Name of the Premise/Building

Locality/Village

State

PIN Code

13

Details of Authorised
Signatory

Checkbox for Primary Authorised
Signatory

Details of Signatory No. 1

{|

Particulars

First Name

Middle
Name

Last Name

Name

Photo

Name of Father

Date of Birth

DD/MM/YYYY

Gender

< Male, Female,
Other>

Mobile Number

Email
address

Telephone No. with STD

Designation/Status

Director Identification Number (if any)

Permanent A/c Number

Aadhaar Number

Are you a citizen of India? Yes/No Passport No. (in case of foreigners)

|}

Residential Address (Within the Country)

Building No./Flat No.

Floor No.

Name of the Premises/Building

Road/Street

City/Town/Locality/Village

District

State

PIN Code

Block/Taluka

Note - Add more -.

14 ConsentI on behalf of the holder of Aadhar number <pre-filled based on Aadhar number

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

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

(Signature)

Place: Name of DDO/Person responsible for deducting tax/collecting tax/Authorised Signatory

Date: Designation

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

Proof of Principal Place of Business:

(a) For Own premises -

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

(b) For Rented or Leased premises -

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

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

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

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

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

Instructions for submission of application for registration as Tax Deductor/Tax Collector.

1. Enter name of Tax Deductor/Tax Collector as recorded on Tax Deduction and Collection Account Number/Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.

2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer)/Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.

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

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

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

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

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

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

8. Authorised shall not be a minor.

Form GST REG-08[See rule 12(3)]

Reference No. Date
 :

ToName:Address:

Application Reference No. (ARN)(Reply) Date :

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source This has reference to the show-cause notice issued vide Reference Number dated for cancellation of registration under the Act. Whereas no reply to show cause notice has been filed; or Whereas on the day fixed for hearing you did not appear; or Whereas your reply to the notice to show cause and

submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

1.

2.

The effective date of cancellation of registration is << DD/MM/YYYY >>. You are directed to pay the amounts mentioned below on or before (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder. (This order is also available on your dashboard).

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

SignatureNameDesignationJurisdictionForm GST REG-09[See rule 13(1)]Application for
Registration of Non Resident Taxable PersonPart -A State/UT - District -

- | | |
|--------|---|
| (i) | Legal Name of the non-Resident Taxable Person |
| (ii) | Permanent Account Number of the non-Resident Taxable person, if any |
| (iii) | Passport number, if Permanent Account Number is not available |
| (iv) | Tax identification number or unique number on the basis of which the entity is identified by the Government of that country |
| (v) | Name of the Authorised Signatory (as per Permanent Account Number) |
| (vi) | Permanent Account Number of the Authorised Signatory |
| (vii) | Email Address of the Authorised Signatory |
| (viii) | Mobile Number of the Authorised Signatory (+91) |

Note- Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.

Part-B { || -| 1. | Details of Authorised Signatory (should be a resident of India) | -| First Name | Middle Name | Last Name | -| Photo | | -| Gender | Male/Female/Others | -| Designation | | -| Date of Birth | DD/MM/YYYY | -| Father's Name | | -| Nationality | | -| Aadhaar | | | }

Address of the Authorised signatory. Address line 1

Address Line 2

Address line 3

2. Period for which registration is required From To
DD/MM/YYYY DD/MM/YYYY

3. Turnover Estimated Estimated Tax Liability
Details Turnover (Rs.) (Net) (Rs.)

intra-State	Inter-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess Tax
-------------	-------------	-------------	-----------	-----------	-------------------	-------------

4. Address of non-Resident taxable person in the Country
ofOrigin

(In case of business entity - Address of the
Office)

Address Line 1

Address Line 2

Address Line 3

Country (Drop Down)

Zip Code

E mail Address

Telephone Number

5. Address of Principal Place of Business in India

Building No./Flat No. Floor No.

Name of the Premises/Building Road/Street

City/Town/Village/Locality District

Block/Taluka

Latitude Longitude

State PIN Code

Mobile Number Telephone Number

E mail Address Fax Number with STD

6. Details of Bank Account in India

Account Number Type of account

Bank Name Branch Address IFSC

7. Documents UploadedA customized list of documents required to be uploaded(refer Instruction)
as per the field values in the form

8. DeclarationI hereby solemnly affirm anddeclare that the information given herein above is
true andcorrect to the best of my knowledge and belief and nothing hasbeen concealed
therefrom.{|

Signature

Place Name of Authorised Signatory

:

Date : Designation:

[}Note. - non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph. List of documents to be uploaded as evidence are as follows :-

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

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

{|

Place : Signature of Authorised Signatory

Date : Designation/Status :

|}} Instructions for submission of application for registration as non-Resident Taxable Person.

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

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

Partnership Foreign Company Foreign Limited Liability
Partnership

Digital Signature Certificate
class2 and
above-Signature or as may be
notified

2. Other than above

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

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

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

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

[Form GST REG-10[See rule 14(1)]Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person. Part - A State/UT - District -

- | | |
|-------|---|
| (i) | Legal name of the person |
| (ii) | Permanent Account Number of the person, if any |
| (iii) | Tax identification number or unique number on the basis of which the entity is identified by the Government of that country |
| (iv) | Name of the Authorised Signatory |
| (v) | Permanent Account Number of the Authority Signatory |
| (vi) | Email Address of the Authorised Signatory |
| (vii) | Mobile Number of the Authorised Signatory (+91) |

Note-Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part - B

Part - B

- | | | | |
|------------|--|-----------|--|
| 1. | Details of Authorised Signatory (shall be resident of India) | | |
| First Name | Name Middle | Last Name | |
| Photo | | | |
| Gender | Male/Female/Others | | |

Designation

Date of Birth DD/MM/YYYY

Father's

Name

Nationality

Aadhaar, if
any

Address of
the

Authorised Address line 1
Signatory

Address line
2

Address line
3

2. Date of commencement of the online service in India. DD/MM/YYYY

3. Uniform Resource Locators (URLs) of the website through
which taxable services are provided: 1. 2. 3.

4. Jurisdiction Center

5. Details of Bank Account

Account Type of
Number Account

Bank Name Branch IFSC
Address

6. Documents Uploaded A customized list of documents
required to be uploaded (refer Instruction) as per the field
values in the form

7. Declaration I hereby solemnly affirm and declare that the
information given herein above is true and correct to the best
of my knowledge and belief and nothing has been concealed
therefrom. I, -. hereby declare that I am
authorised to sign on behalf of the Registrant. I would charge
and collect tax liable from the non-assessee online recipient
located in taxable territory and deposit the same with
Government of India. Signature Name of
Authorised Designation: Place: Date:

Note: Applicant will require to upload declaration (as per under mentioned format) along with
scanned copy of the passport and photograph. List of documents to be uploaded as evidence are as
follows :-

1. Proof of Place of Business in India: (a) For own premises—Any document in support of the
ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of

Electricity Bill.(b) For Rented or Leased premises –A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.(c) For premises not covered in (a) and (b) above –A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

Proof of : Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/etc. person who is holding power of attorney with authorisation
2. letter. Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India Scanned copy of License is issued by origin country Scanned copy of Clearance certificate issued by Government of India

Bank Account Related Proof: Scanned copy of the first page of Bank passbook/one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor/Business
3 Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.

4. Authorisation Form
:-

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

Declaration for Authorised Signatory (Separate for each signatory)

I(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Name of the Business>> for which application for registration is being filed/is registered under the Goods and Service Tax Act, 20.....

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

Signatures of the persons who is in charge.

S. No.	Full Name	Designation/Status Signature
--------	-----------	---------------------------------

1. Acceptance as an authorised signatory

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

Signature of Authorised Signatory Place

Date: (Name)

Designation/Status

Form GST REG-11[See rule 15(1)]Application for extension of registration period by casual/non-resident taxable person

1. GSTIN

2. Name (Legal)

3. Trade Name, if any

4. Address

5. Period of Validity (original) From To

DD/MM/YYYY DD/MM/YYYY

6. Period for which extension is requested. From To

DD/MM/YYYY DD/MM/YYYY

7. Turnover Details for the extended period (Rs.) Estimated Tax Liability (Net) for the extended period (Rs.)

Inter- State	intra-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
--------------	-------------	-------------	-----------	--------	----------------	------

8. Payment details

Date CIN BRN Amount

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

{|

Signature

Place : Name of Authorised Signatory :

Date : Designation/Status :

|}]Instructions for submission of application for extension of validity

1. The application can be filed online before the expiry of the period of validity.

2. The application can only be filed when advance payment is made.

3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

Form GST REG-12[See rule 16(1)]

Reference No. : Date :

To(Name):(Address):Temporary Registration NumberOrder of Grant of Temporary Registration/Suo Motu RegistrationWhereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted

- | | | |
|-----|---|-----------------------|
| 1. | Name and Legal Name, if applicable | |
| 2. | Gender | Male/Female/Other |
| 3. | Father's Name | |
| 4. | Date of Birth | DD/MM/YYYY |
| 5. | Address of the Person | Building No./Flat No. |
| | Floor No. | |
| | Name of Premises/Building | |
| | Road/Street | |
| | Town/City/Locality/Village | |
| | Block/Taluka | |
| | District | |
| | State | |
| | PIN Code | |
| 6. | Permanent Account Number of the person, if available | |
| 7. | Mobile No. | |
| 8. | Email Address | |
| 9. | Other ID, if any(Voter ID No./Passport No./Driving License No./Aadhaar No./Other) | |
| 10. | Reasons for temporary registration | |
| 11. | Effective date of registration/temporary ID | |
| 12. | | |

Registration No./Temporary
ID

(Upload of Seizure
Memo/DetentionMemo/Any other
supporting documents)<< You are hereby
directed tofile application for proper
registration within 90 days of theissue of
this order >>{|

Signature

Place

<< Name of the Officer >> :

Date :

Designation/Jurisdiction :

Note : A copy of the order will be sent to thecorresponding Central/State Jurisdictional
Authority.}|[Form GST REG-13 [Substituted by Punjab Notification No.
G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017, dated 20.9.2017 (w.e.f. 29.6.2017).]] [See rule
17(1)]Application/Form for grant of Unique Identity Number to UN
Bodies/Embassies/othersState/Union Territory - District -

Part A – {|

|-| (i)| Name of the Entity||-| (ii)| Permanent Account Number of entity, if any (applicable in case of
any other person notified)||-| (iii)| Name of the Authorised Signatory||-| (iv)| Permanent Account
Number of Authorised Signatory||-| (v)| Email Address of the Authorised Signatory||-| (vi)| Mobile
Number of the Authorised Signatory (+91)||}

Part B – {|

|-| 1.| Type of Entity (Choose one)| UN BodyEmbassyOther Person|}

2. Country

3. Notification Details Notification No. Date

4. Address of the entity in State

Building No./Flat No. Floor No.

Name of the Premises/Building Road/Street

City/Town/Village District

Block/Taluka

Latitude Longitude

State PIN Code

Contact Information

Email Address

Telephone
number

Fax Number		Mobile Number	
5. Details of Authorised Signatory, if applicable			
Particulars	First Name	Middle Name	Last name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	< Male, Female, Other >
Mobile Number		Email address	
Telephone No.			
Designation/Status		Director Identification Number (if any)	
PAN (Not application for eateries specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not application for eateries specified in clause (a) of sub-section (9) of section 25 of the Act)	
Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Town/City/Village		District	
Block/Taluka			
State		PIN Code	
6. Bank Account Details (add more if required)			
Account Number		Type of Account	
IFSC		Bank Name	
Branch Address			
7. Documents Uploaded The authorized person who is in possession of the documentary evidence (other than UN Body/Embassy etc) shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorising the applicant to represent the entity. Or The proper officer who has collected the documentary evidence from the applicant (UN Body/Embassy etc.) shall upload the scanned copy of such documents including the copy of			

resolution/power of attorney,authorizing the applicant to represent the UN Body/Embassy etc. in India andlink it along with the Unique Identify Number generated and allotted torespective UN Body/Embassy etc.

8. VerificationI hereby solemnly affirm and declare that the informationgiven herein above is true and correct to the best of my knowledge and belief andnothing has been concealed therefrom.

Place : (Signature)

Date : Name of Authorised Person:

Or

(Signature)

Place : Name of Proper Officer :

Date : Designation:

Jurisdiction :

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government. Every person required to obtain a unique identity number shall submit the application electronically. Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer. The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government. The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application. PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act. Form GST REG-14[See rule 19]Application for Amendment in Registration Particulars(For all types of registered persons)

1. GSTIN/UIN

2. Name of Business

3. Type of registration

4. Amendment summary

Sr. No Field Name Effective Date(DD/MM/YYYY) Reasons(s)

5. List of documents uploaded

(a)

(b)

(c)

-.

6. Declaration

I hereby solemnly affirm anddeclare that the information given herein above is true andcorrect to the best of my knowledge and belief and nothing hasbeen concealed therefrom{|

Signature

Place:

Name of
Authorised
Signatory
Designation/Status
:

Date:

[}Instructions for submission of application for amendment

1. Application for amendment shall be submitted online.

2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.

3. For amendment in non-Core fields, approval of the Proper Officer is not required.

4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.

5. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.

6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.

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

8. No fee is payable for submitting application for amendment.

9. Authorised signatory shall not be a minor.

Form GST REG-15[See rule 19(1)]

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

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

Application Reference No. (ARN) Date - DD/MM/YYYY

Order of AmendmentThis has reference to your application number dated regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.SignatureNameDesignationJurisdictionDatePlaceForm GST REG-16[See rule

20]Application for Cancellation of Registration

1. GSTIN

2. Legal name

3. Trade name, if any

4. Address of Principal Place of Business

5.	Address for future correspondence (includingemail, mobile, telephone, fax)	Building No./Flat No.	Floor No.
----	--	--------------------------	--------------

Name of Premises/Building	Road/Street
------------------------------	-------------

City/Town/Village	District
-------------------	----------

Block/Taluka

Latitude	Longitude
----------	-----------

State	PIN Code
-------	----------

Mobile (with country code)	Telephone
-------------------------------	-----------

email	Fax Number
-------	------------

6. Reasons for Cancellation (Select one)	Discontinuance/Closure of business
--	---------------------------------------

Ceased to be liable to pay tax

Transfer of business on account of
amalgamation,merger/demerger, sale, lease or otherwise
disposed of etc.

Change in constitution of business leading tochange in
Permanent Account Number

Death of Sole Proprietor

Others (specify)

7.	In case of transfer, merger of business,particulars of registration of entity in which merged,amalgamated, transferred, etc.
----	---

(i)	Goods and Services Tax Identification Number
-----	--

(ii)	(a) Name (Legal)
------	------------------

(b) Trade name,
if any

(iii)	Floor No.
-------	-----------

Address of Principal Place of Business		Building No./Flat No.				
Name of Premises/Building		Road/Street				
City/Town/Village		District				
Block/Taluka						
Latitude		Longitude				
State		PIN Code				
Mobile (with country code)		Telephone				
email		Fax Number				
8. Date from which registration is to be cancelled. < DD/MM/YYYY>						
9. Particulars of last Return Filed						
(i) Tax period						
(ii) Application Reference Number						
(iii) Date						
10. Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.						
	Description	Value of Stock (Rs.)	Input Tax Credit/Tax Payable (whichever is higher) (Rs.)			
Central Tax	State Tax	UT Tax	Integrated Tax			Cess
Inputs						
Inputs contained in semi-finished goods						
Inputs contained in finished goods						
Capital Goods/Plant and machinery						
Total						
11. Details of tax paid, if any						
Payment from Cash Ledger						
Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1.						
2.						
sub-Total						
Payment from ITC Ledger						
Sr. No.	Debit Entry No.					Cess

Central Tax	State Tax	UT Tax	Integrated Tax
----------------	--------------	-----------	-------------------

1.

2.

sub-Total

Total Amount of Tax

Paid

12. Documents uploaded

13. Verification

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

Signature of Authorised Signatory

Place Name of the Authorised Signatory

Date Designation/Status

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

Constitution of Business

Person who can digitally sign the application

Proprietorship

Proprietor

Partnership

Managing/Authorised Partners

Hindu Undivided Family

Karta

Private Limited Company

Managing/Whole-time Directors/Chief Executive Officer

Public Limited Company

Managing/Whole-time Directors/Chief Executive Officer

Society/Club/Trust/AOP

Members of Managing Committee

Government Department

Person In charge

Public Sector Undertaking

Managing/Whole-time Directors/Chief Executive Officer

Unlimited Company

Managing/Whole-time Directors/Chief Executive Officer

Limited Liability Partnership

Designated Partners

Local Authority

Chief Executive Officer or Equivalent

Statutory Body

Chief Executive Officer or Equivalent

Foreign Company

Authorised Person in India

Foreign Limited Liability Partnership

Authorised Person in India

Others

Person In charge

In case of death of sole proprietor, application shall be made by the legal heir/successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered. Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls. • Status of the Application may be tracked on the common portal. • No fee is payable for filing application for cancellation. • After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act. • The registered person may also update his contact address and update his mobile number and e mail address. Form GST REG -17[See rule 22(1)]

Reference No. : << Date >>

To Registration Number (GSTIN/UIN)(Name)(Address) Show Cause Notice for Cancellation of Registration Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

- 1.
- 2.
- 3.

....You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits Place: Date: Signature < Name of the Officer > Designation Jurisdiction [Note. [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] - Your registration stands suspended with effect from -----(date).] Form GST REG-18[See rule 22(2)] Reply to the Show Cause Notice issued for cancellation for registration

- | | |
|---|---------------------|
| <ol style="list-style-type: none"> 1. Reference No. of Notice 2. GSTIN/UIN 3. Name of business (Legal) 4. Trade name, if any 5. Reply to the notice 6. List of documents uploaded 7. Verification I..... hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best | Date
of
issue |
|---|---------------------|

of my knowledge and belief and nothing has been concealed therefrom. Signature of
Authorised Signatory Name Designation/Status Place Date

Form GST REG-19 [See rule 22(3)]

Reference No. : Date

To Name Address GSTIN/UIN

Application Reference No. (ARN) Date

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

1.

2.

The effective date of cancellation of your registration is << DD/MM/YYYY >>. Determination of amount payable pursuant to cancellation: Accordingly, the amount payable by you and the computation and basis thereof is as follows: The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you. You are required to pay the following amounts on or before (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head Central Tax State Tax UT Tax Integrated Tax Cess

Tax

Interest

Penalty

Others

Total

Place: Date: Signature < Name of the Officer > Designation Jurisdiction [Form GST REG-20
[Substituted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018
(w.e.f. 29.6.2017).]] [See rule 22(4)]

Reference Number Date

To Name Address GSTIN/UIN

Show Cause Notice No. Date

Order for dropping the proceedings for cancellation of registration This has reference to your reply filed vide ARN ----- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons: << text >> Or The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Punjab Goods Services Tax Act, 2017. As you have

filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped. Signature< Name of the Officer
>DesignationJurisdictionPlace:Date:[Note. [Inserted by Notification No. G.S.R.
20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] - Your registration stands suspended with effect from -----(date).]Form GST REG-21[See rule 23(1)]Application for
Revocation of Cancellation of Registration

1. GSTIN (cancelled)
2. Legal Name
3. Trade Name, if any
4. Address(Principal place of business)
5. Cancellation Order No. Date -
6. Reason for cancellation
7. Details of last return filed

Period of Return	Application Reference Number	Date of filing	DD/MM/YYYY
------------------	------------------------------	----------------	------------

- | | |
|---|--|
| 8. Reasons for revocation of cancellation | Reasons in brief. (Detailed reasoning can be filed as an attachment) |
|---|--|

- ## 9. Upload Documents

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

10. and correct to the best of my knowledge and belief and nothing has
therefrom. Signature of Authorised Signatory Full Name (first name,
middle, surname) Designation/Status Place Date

Instructions for submission of application for revocation of cancellation of registration• A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the common portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns. • Any change in the mobile number or the e-mail address of authorised signatory submitted as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided • Status of the application can be tracked on the common portal. • No fee is payable for filing application for revocation of cancellation. Form GST REG-22[See rule 23(2)]

Reference No. Date -

ToGSTIN/UIN(Name of Taxpayer)(Address)

Application Reference No. (ARN) Date

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

restored. Signature Name of Proper officer (Designation) Jurisdiction - Date Place Form GST
REG-23 [See rule 23(3)]

Reference Number : Date -

ToName of the Applicant/TaxpayerAddress of the Applicant/TaxpayerGSTIN

Application Reference No. (ARN) : Dated

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

1.

2.

3.

...You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM. If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on meritsSignatureName of the Proper OfficerDesignationJurisdictionForm GST REG-24[See rule 23(3)]Reply to the notice for rejection of application for revocation of cancellation of registration

1.	Reference No. of Notice	Date
2.	Application Reference No. (ARN)	Date
3.	GSTIN, if applicable	
4.	Information/reasons	
5.	List of documents filed	
6.	Verification	

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

Signature of
Authorised SignatoryNamePlaceDesignation/StatusDate

Form GST REG-25[See rule 24(1)]Certificate of Provisional Registration

1. GSIN
2. Permanent Account Number
3. Legal Name
4. Trade Name
5. Registration Details under Existing Law

Act

Registration Number

(a)

(b)

(c)

Date Date of creation of Certificate

This is a Certificate of Provisional Registration issued under the provisions of the Ordinance. Form GST REG-26[See rule 24(2)]

Application for Enrolment of
Existing Taxpayer

Taxpayer Details

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

Registration under
earlier law

9. Existing Registrations

Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration Limited Liability Partnership Identification		
9	Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11			

Registration Under Duty Of Excise On Medicinal And Toiletry Act

12 Others (Please specify)

10. Details of Principal Place of Business

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

Contact Information

Office Email Address	Office Telephone Number
Mobile Number	Office Fax No

10A. Nature of Possession of Premises (Own; Leased; Rented; Consent; Shared)

10B. Nature of Business Activities being carried out

Factory/Manufacturing	Wholesale Business	Retail Business	Warehouse/Depot
Bonded Warehouse	Service Provision	Office/Sale Office	Leasing Business
Service Recipient	EOU/STP/EHTP	SEZ	Input Service Distributor (ISD)
Works Contract	Others (Specify)		

11. Details of Additional Place of Business

Building No./Flat No.	Floor No.
Name of the Premises/Building	Road/Street
Locality/Village	District
State	PIN Code
Latitude (Optional)	Longitude (Optional)

Contact Information

Office Email Address	Office Telephone Number
Mobile Number	Office Fax No

11A. Nature of Possession of Premises (Own; Leased; Rented; Consent; Shared)

11B. Nature of Business Activities being carried out

Factory/Manufacturing	Wholesale Business	Retail Business	Warehouse/Depot
Bonded Warehouse	Service Provision	Office/Sale Office	Leasing Business
Service Recipient	EOU/STP/EHTP	SEZ	Input Service Distributor (ISD)
Works Contract	Others (Specify)		

Add More

12. Details of Goods/Services supplied by the Business

Sr. No.	Description of Goods	HSN Code
---------	----------------------	----------

Sr. No. Description of Services HSN Code

13. Total Bank Accounts maintained by you for conducting Business

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

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

Name < First Name> < Middle Name> < Last Name> < Photo>

Name of Father/Husband < First Name> < Middle Name> < Last Name>

Date of Birth DD/MM/YYYY Gender < Male, Female, Other >

Mobile Number Email Address

Telephone Number

Identity Information

Designation Director Identification Number

Permanent Account Number Aadhaar Number

Are you a citizen of India? < Yes/No > Passport Number

Residential Address

Building No/Flat No Floor No

Name of the Premises/Building Road/Street

Locality/Village District

State PIN Code

15. Details of Primary Authorised Signatory

Name < First Name > < Middle Name > < Last Name > < Photo >

Name of Father/Husband < First Name > < Middle Name > < Last Name >

Date of Birth DD/MM/YYYY Gender < Male, Female, Other >

Mobile Number Email Address

Telephone Number

Identity Information

Designation Director Identification Number

Permanent Account Number Aadhaar Number

Are you a citizen of India? < Yes/No > Passport Number

Residential Address

Building No/Flat No Floor No

Name of the Premises/Building Road/Street
 Locality/Village District
 State PIN Code

Add More

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

16. Aadhaar
Verification

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

17. Declaration

I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Digital Signature/E-Sign

Name of the Authorised Signatory Place
 Designation of Authorised Signatory Date
 Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.

2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG-25, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

3. Authorisation Form :-

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) I (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing

Committee of Associations/Board of Trustees etc)

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

2.

3.

hereby solemnly affirm and declare that << name of the authorised signatory >> to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business >> for which application for registration is being filed/is registered under the Central Goods and Service Tax Act, 2017. All his actions in relation to this business will be binding on me/us. Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. S. No. Full Name Designation/Status Signature

1.

2.

Acceptance as an authorised signatory

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

Signature of Authorised Signatory

Designation/Status

Date

Place

Instruction for filing online form • Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal. • Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided, The Email address and Mobile Number would be filled as contract information of the Primary Authorised. • e-mail and Mobile number to be verified by separate One Time Password. Taxpayer shall change his user id and password after first login. • Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partner/Karta/Managing Directors and whole time Director/Members of Managing Committee of Association/Board of Trustee, Principal Place of Business and details in respect of Authorised signatories. • Information related to additional place of business, Bank account, commodity in respect of goods and service dealt in (top five) are also required to be filed • Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of

Managing Committee of Association/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Document required to be uploaded as evidence are as follow:-

- Photographs whereverspecified in the Application Form (maximum 10)Proprietary Concern -ProprietorPartnership Firm/Limited Liability Partnership - Managing/AuthorisedPartners (personaldetails of all partners is to be submitted but photos of only tenpartners including that of Managing Partner is to be submitted)Hindu UndividedFamily - KartaCompany -
1. ManagingDirector or the Authorised PersonTrust - ManagingTrusteeAssociation of Personor Body of Individual - Members of Managing Committee (personaldetails of all members is to be submitted but photos of only tenmembers including that of Chairman is to be submitted)Local Body - ChiefExecutive Officer or his equivalentStatutory Body -Chief Executive Officer or his equivalentOthers - Person in Charge
- Constitution ofbusiness : Partnership Deed in case of Partnership Firm,Registration
2. Certificate/Proof of Constitution in case ofSociety, Trust, Club, Government Department, Association ofPerson or Body of Individual, Local Authority, Statutory Body andOthers etc.
- Proof of Principal/Additional Place of Business :(a) For Own premises-Any document insupport of the ownership of the premises like Latest Property TaxReceipt or Municipal Khata copy or copy of Electricity Bill.(b) For Rented orLeased premises -A copy of the validRent/Lease Agreement with any document in support of theownership of the premises of the Lessor like
3. Latest Property TaxReceipt or Municipal Khata copy or copy of Electricity Bill.(c) For premises notcovered in (a) and (b) above -A copy of the Consent Letter with any documentin support of the ownership of the premises of the Consenter likeMunicipal Khata copy or Electricity Bill copy. For sharedproperties also, the same documents may be uploaded.
- Bank Account RelatedProof :Scanned copy of thefirst page of Bank passbook/one page of Bank StatementOpening page of the Bank Passbook held in the name of the Proprietor/Business
4. Concern - containing the AccountNo., Name of the Account Holder, MICR and IFSC and Branchdetails.
- For each Authorised Signatory : Letter ofAuthorisation or copy of Resolution of the Managing
5. Committee orBoard of Directors to that effect as specified.

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

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

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

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

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

Note. - 1. Applicant shall require to register their DSC on common portal.

2. e-Signature facility will be available on the common portal for Aadhar holders.

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

1. Authorised signatory should not be minor.

2. No fee is applicable for filing application for enrolment.

Acknowledgment

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

Form Number :

< = >

Form Description :

Date of Filing : < Application for Enrolment of Existing Taxpayers >
 Taxpayer Trade Name : < DD/MM/YYYY >
 Taxpayer Legal Name : < Trade Name >
 Provisional ID Number : < Legal Name as shared by State/Center >
 It is a system generated acknowledgment and does not require any signature
 Form GST REG-27[See rule - 24(3)]
 Reference No. << Date-DD/MM/YYYY >>
 To Provisional ID Name Address
 Application Reference Number (ARN) < > < Date-DD/MM/YYYY >
 Show Cause Notice for cancellation of provisional registration This has reference to your application dated The application has been examined and the same has not been found to be satisfactory for the following reasons :-

1.

2.

...You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled. Signature Name of the Proper Officer Designation Jurisdiction Date Place Form GST REG-28[See rule 24(3)]

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

To Name Address GSTIN/Provisional ID

Application Reference Number (ARN) Date-DD/MM/YYYY

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

1.

2.

Determination of amount payable pursuant to cancellation of provisional registration: Accordingly, the amount payable by you and the computation and basis thereof is as follows: You are required to pay the following amounts on or before (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head Central Tax State Tax UT Tax Integrated Tax Cess

Tax

Interest

Penalty

Others

Total

Place:

Date: Signature

< Name of the Officer >

Designation

Jurisdiction

Form GST REG-29[See rule 24(4)]Application for cancellation of provisional registration

Part A – { |

| - | (i) Provisional ID || - | (ii) Email ID || - | (iii) Mobile Number || }

Part B – { |

| - | 1. Legal Name (As per Permanent Account Number) || }

2. Address for correspondence

Building No./Flat No. Floor No.

Name of Premises/Building Road/Street

City/Town/Village/Locality District

Block/Taluka

State PIN

3. Reason for Cancellation

4. Have you issued any tax invoice during GST regime? YES/NO

5. Declaration

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

6. Verification

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

Aadhaar Number Permanent Account Number

Signature of Authorised Signatory

Full Name

Designation/Status

Place

Date DD/MM/YYYY

Form GST REG-30[See rule 25]

Form for Field Visit Report

Center Jurisdiction (Ward/Circle/Zone)

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

Date of Submission of Report : -

Name of the taxable person

GSTIN/UIN -

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

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

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	
	Longitude	
	North -Bounded By	
	South - Bounded By	
	West -Bounded By	
	East - Bounded By	
4.	Whether address is same as mentioned in application.	Y/N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation/Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning – Y/N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.		

Upload photograph of the place with the person who is present at the place where site verification is conducted.

10. Comments (not more than < 1000 characters >{|

Signature

Place : Name of the Officer :

Date : Designation :

Jurisdiction :

]Form GST ITC - 01[See rule 40(1)]Declaration for claim of input tax credit under sub-section (1) of section 18

Claim made under

Section 18 (1) (a)

Section 18 (1) (b)

Section 18 (1) (c)

Section 18 (1) (d)

1. GSTIN
2. Legal name
3. Trade name, if any
4. Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4)[For claim under section 18 (1)(a) and section 18 (1)(c)]
5. Date of grant of voluntary registration[For claim made under section 18 (1)(b)]
6. Date on which goods or services become taxable[For claim made under section 18 (1)(d)]
7. Claim under section 18 (1) (a) or section 18 (1) (b)[Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

Sr. No.	GSTIN/ Registration under CX/ VAT of supplier	Invoice *	Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock		Unit Quantity Code (UQC)	Quantity	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)

No.	Date	Central Tax	State Tax	UT Tax	Integrated Tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7 (a) Inputs held in stock														
7 (b) Inputs contained in semi-finished or finished goods held in stock														

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

8. Claim under section 18 (1) (c) or section 18 (1)(d)

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

Sr. No.	GSTIN/ Registration under CX/ VAT of supplier	Invoice */ Bill of entry	Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods		Unit Quantity Code (UQC)	Quantity	Value ** (As adjusted by debit note/credit note)		Amount of ITC claimed (Rs.)					
No.	Date	Central Tax	State Tax	UT Tax	Integrated Tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8 (a) Inputs held in stock														
8 (b) Inputs contained in														

semi-finished
or finished
goods held in
stock

8 (c) Capital
goods in stock

* In case it is not feasible to identify invoice, principle of first in and first out may be followed. ** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

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

a) Name of the Firm issuing certificate b) Name of the certifying Chartered Accountant/Cost Accountant c) Membership number d) Date of issuance of certificate e) Attachment (option for uploading certificate)

10. Verification

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

Name

Date --- dd/mm/yyyy Form GST ITC - 02 [See rule - 41(1)] Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

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

7. Details of ITC to be transferred

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

8. Particulars of certifying Chartered Accountant or Cost Accountant

a) Name of the Firm issuing certificate b) Name of the certifying Chartered Accountant/Cost Accountant c) Membership number d) Date of issuance of certificate to the transferor e) Attachment (option for uploading certificate)

9. Verification

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

Name _____

Date --- dd/mm/yyyy [Form GST ITC - 02A] [Inserted by
Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f.
29.6.2017).][See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 251.	GSTIN of transferor
2	Legal name of transferor
3	Trade name of transferor, if any
4	GSTIN of transferee
5	Legal name of transferee
6	

Trade name
of
transferee,
if any

7. Details of ITC to be transferred

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

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

Name _____ Designation/Status _____

---dd/mm/yyyy Instructions: 1. Transferor refers to the registered person
who has an existing registration in a State or Union territory. 2.
Transferee refers to the place of business for which a separate
registration has been obtained under rule 11.

Form GST ITC - 03 [See rule 44(4)] Declaration for intimation of ITC reversal/ payment of tax on
inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital
goods under sub-section (4) of section 18

1. GSTIN
2. Legal name
3. Trade name, if any

4(a). Details of application filed to opt for composition scheme [applicable
only for section 18 (4)]

(i) Application
reference no.
(ARN)

(ii) Date of filing

4(b). Date from which exemption is effective [applicable only for section 18
(4)]

**5. Details of stock of inputs held in stock, inputs contained in semi-finished
or finished goods held in stock, and capital goods on which input tax credit
is required to be paid under section 18(4).**

Sr. No.	GSTIN/ Registration under CX/ VAT of supplier	Invoice */ Bill of entry	Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods			Unit Quantity Code (UQC)		Qty		Value ** (As adjusted by debit note/credit note)		Amount of ITC claimed (Rs.)	
			Central Tax	State Tax	UT Tax	Integrated Tax	Cess						
No.	Date	3	4	5	6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5 (a) Inputs held in stock (where invoice is available)													
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice is available)													
5 (c) Capital goods held in stock (where invoice is available)													
5 (d) Inputs held in stock and as contained in semi-finished/ finished goods													

held in stock
(where invoice
not available)

5 (e) Capital
goods held in
stock (where
invoice is
available)

*(1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed. (2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price. [** The value of capital goods shall be the invoice value reduced by 1/60th per month or part thereof from the date of invoice.] [Substituted by Punjab Notification No. G.S.R.38/P.A.5/2017/S.164/Amd.(14)/2018, dated 4.6.2018 (w.e.f. 29.6.2017).]

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

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

Ledger

7. Verification

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

Name
Status _____ Date - dd/mm/yyyy [Form GST ITC-04 [Substituted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).]] [See rule - 45(3)] Details of goods/capital goods sent to job worker and received back

1. GSTIN -**2. (a) Legal name -**

(b) Trade name, if any -

3. Period : Quarter - Year -**4. Details of inputs/ capital goods sent for job-work (includes inputs/capital goods directly sent to place of business/premises of job worker)**

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

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

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

GSTIN/State of Job worker if unregistered	Challan No. issued by job	Date of challan issued by job	Description of goods	UQC	Quantity	Original challan No. under	Original challan date under	Nature of job work done by	Losses & Wastes
--	------------------------------------	--	-------------------------	-----	----------	-------------------------------------	--------------------------------------	-------------------------------------	-----------------------

	worker	worker					which	which	job		
	under	under					goods	goods	worker		
	which	goods	which	goods			have	have	been		
	have	have					been	sent	sent	for	
	been	been					for	job	job		
	received	received					work	work			
	back	back									
UQC	Quantity										
1	2*	3*	4	5	6		7*	8*	9	10	11

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

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

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

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

Instructions:

1. Multiple entry of items for single challan may be filled.

2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.

3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

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

Place Signatory Signature Name of Authorised

Date/Status Designation

Form GST ENR - 01[See rule 58(1)]Application for Enrolment u/s 35 (2)[only for un-registered persons]

1. (a) Legal name

(b) Trade Name, if any

(c) PAN

(d) Aadhaar (applicable in case of proprietorship concern only)

2. Type of enrolment

Transporter Godown owner/operator Warehouse owner/operator Cold Storage owner/operator

3. Constitution of Business (Please Select the Appropriate)

(i) Proprietorship

(ii) Partnership

(iii) Hindu Undivided Family

(iv) Private Limited Company

4. Name of the State District

5. Jurisdiction

Centre State

6. Date of commencement of business

7. Particulars of Principal Place of Business

(a) Address

Building No./ Flat No.

Floor No.

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

(b) Contact Information

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

(c) Nature of premises

Own Leased Rented Consent Shared Others (specify)

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

Warehouse/Depot Godown Retail Business

Details of additional place of business Add for Add for additional place(s) of business, if
 8. additional place(s) of business, if any (Fill up the same any (Fill up the same information as in
 information as in item 7 [(a), (b), (c) &(d)] item 7 [(a), (b), (c) &(d)]

9. Details of Bank Accounts (s)

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

Details of Bank Account 1

Account Number

Type of Account IFSC

Bank Name

Branch Address To be auto-populated (Edit mode)

Note -Add more accounts -----

10. Details of Proprietor/allPartners/Karta/Managing Directors and whole time
 Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars First Name Middle Name Last Name

Name

Photo

Name of Father

Date of Birth DD/MM/YYYY Gender <Male, Female,
 Other>

Mobile Number Email address

Telephone No. with STD

Designation /Status Director Identification
 Number (if any)

PAN Aadhaar Number

Are you a citizen of India? Yes / No

Residential Address	Passport No. (in case of foreigners)
Building No/Flat No	Floor No
Name of the Premises/Building	Road/Street
City/Town/Locality/Village	District
Block/Taluka	
State	PIN Code
Country (in case of foreigner only)	ZIP code

11. Details of Authorized Signatory

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

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

12.

Consent

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

13. List of documents uploaded

(Identity and address proof)

14. Verification

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

Signature

Place Name of Authorised Signatory.....

Date Designation/ Status.....

For office use :

Enrolment No. Date -

[Form GST EWB-01 [Substituted by Punjab Notification No.

G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]](See rule 138)E-Way Bill

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :

Part-A

A.1 GSTIN of Supplier

A.2 GSTIN of Recipient

A.3 Place of Delivery

A.4 Document Number

A.5 Document Date

A.6 Value of Goods

A.7 HSN Code

A.8 Reason for Transportation

Part-B

B.1 Vehicle Number for Road

B.2 Transport Document Number

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.

- 2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.**
- 3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.**
- 4. Place of Delivery shall indicate the PIN Code of place of delivery.**
- 5. Place of dispatch shall indicate the PIN Code of place of dispatch.**
- 6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3**
- 7. Reason for Transportation shall be chosen from one of the following:-**

Code Description

- | | |
|---|---|
| 1 | Supply |
| 2 | Export or Import |
| 3 | Job Work |
| 4 | [SKD or CKD or supply in batches or lots] [Substituted 'SKD or CKD' by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).] |
| 5 | Recipient not known |
| 6 | Line Sales |
| 7 | Sales Return |
| 8 | Exhibition or fairs |
| 9 | or own use |
| 0 | Others |

[Form GST EWB-02 [Substituted by Punjab Notification No. G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]](See rule 138)

Consolidated E-Way Bill :

Consolidated E-Way Bill No. :

Consolidated .E-Way Bill Date :

Generator :

Vehicle Number :

Number of E-Way Bills

E-Way Bill Number

[Form GST EWB-03 [Substituted by Punjab Notification No. G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]](See rule138C)Verification Report

Part A

Name of the Officer

Place of inspection

Time of inspection

Vehicle Number

E-Way Bill Number

Invoice or Challan or Bill Date

Invoice or Challan or Bill Number

Name of person In-charge of vehicle

Description of goods

Declared quantity of goods

Declared value of goods

Brief description of the discrepancy

Whether goods were detained?

If not, date and time of release of vehicle

Part B

Actual quantity of goods

Actual value of the Goods

Tax payable

Integrated tax

Central tax

State or UT tax

Cess

Penalty payable

Integrated tax

Central tax

State or UT tax

Cess

Details of Notice

Date

Number

Summary of findings

[Form GST EWB-04 [Substituted by Punjab Notification No. G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]](See rule 138D)Report of detention

E-Way Bill Number

Approximate Location of detention

Period of detention

Name of Officer in- charge (if known)

Date

Time

[Form GST INV-1 [Substituted by Punjab Notification No.

G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]](See rule 138A)Generation of Invoice Reference Number

IRN:

Date:

Details of Supplier

GSTIN

Legal Name

Trade name, if any

Address

Serial No. of Invoice

Date of Invoice

Details of Recipient (Billed to) Details of Consignee (Shipped to)

GSTIN or UIN, if available

Name

Address

State (name and code)

Type of supply -

B to B supply

B to C supply

Attracts Reverse Charge

Attracts TCS

GSTIN of operator

Attracts TDS

GSTIN of TDS Authority

Export

Supplies made to SEZ

Deemed export

Sr. No.	Description of Goods	HSN	Qty.	Unit	Price (per unit)	Total value	Discount, if any	Taxable value
---------	----------------------	-----	------	------	---------------------	----------------	---------------------	------------------

Freight
Insurance
Packing and
Forwarding Charges
etc.

Total

Total Invoice

Value (In figure)

Total Invoice

Value (In Words)

Central tax State or UT tax Integrated tax Cess

Rate Amt. Rate Amt. Rate Amt. Rate Amt.

Form GSTR - 1[See rule (59(1)]

Details of outward supplies of goods or services

{|

Year

Month

||}

1. GSTIN

2. (a) Legal name of the registered person

(b) Trade name, if any

3. (a) Aggregate Turnover in the preceding Financial Year

(b) Aggregate Turnover - April to June, 2017

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

(Amount in Rs. for all Tables)

GSTIN/ UIN

Rate

Amount

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

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

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

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details	Shipping bill/Bill of export	Bill Integrated Tax						
No.	Date	Value	No.	Date	Rate	Taxable value	Amt.		
1	2	3	4	5	6	7	8	9	

6A. Exports

6B. Supplies made to SEZ unit or SEZ Developer

6C. Deemed exports

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

Rate of tax	Total Taxable value	Amount			
Integrated	Central	State Tax/ UT Tax	Cess		
1	2	3	4	5	6

7A. Intra-State supplies

7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]

7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)

GSTIN of e-commerce operator

7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]

7B (1). Place of Supply (Name of State)

7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)

GSTIN of e-commerce operator

8. Nil rated, exempted and non-GST outward supplies

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

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

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

9B. Debit Notes/
Credit Notes/Refund
voucher [original]

9C. Debit Notes/
Credit Notes/Refund
voucher
[amendmentsthereof]

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

Rate of tax	Total Taxable value	Amount			
Integrated	Central	State/ UT Tax	Cess		
1	2	3	4	5	6
Tax period for which the details are being revised	< Month >				

10A. Intra-State Supplies [including supplies made
through e-commerce operator attracting TCS] [Rate wise]

10A (1). Out of supplies mentioned at 10A, value of supplies made
through e-Commerce Operators attracting TCS (operator
wise, Rate Wise)

GSTIN of e-commerce operator

10B. Inter-State Supplies [including supplies made
through e-commerce operator attracting TCS] [Rate wise]

Place of Supply (Name of State)

10B (1). Out of supplies mentioned at 10B, value of supplies made
through e-Commerce Operators attracting TCS (operator
wise, rate wise)

GSTIN of e-commerce operator

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

Rate	Gross Advance Received/adjusted	Place of supply	Amount		
Integrated	Central	State/UT	Cess		
1	2	3	4	5	6 7

I Information
for the current
tax period

11A. Advance
amount
received in the
tax period for
which invoice
has not been
issued (tax
amount to be
added to output
tax liability)

11A (1).
Intra-State
supplies (Rate
Wise)

11A (2).
Inter-State
Supplies (Rate
Wise)

11B. Advance
amount
received in
earlier tax
period
and adjusted
against the
supplies being
shown in this
tax period
in Table Nos. 4,
5, 6 and 7

11B (1).
Intra-State
Supplies (Rate
Wise)

11B (2).
Inter-State
Supplies (Rate
Wise)

II Amendment
of
information furnished
in Table No.
11[1] in GSTR-1
statement for
earlier
tax periods [Furnish
revised
information]

Month

Amendment
relating to
information 11A(1) 11A(2) 11B(1) 11B(2)
furnished in
S.No.(select)

12. HSN-wise summary of outward supplies

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

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.	Total number	Cancelled	Net issued
From	To				

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

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

Place of Authorised Signatory..... Signature Name

Date Designation/ Status.....

Instructions -

1. Terms used:

a. GSTIN: Goods and Services Tax Identification Number
 b. UIN: Unique Identity Number
 c. UQC: Unit Quantity Coded
 d. HSN: Harmonized System of Nomenclature
 e. POS: Place of Supply (Respective State)
 f. B to B: From one registered person to another registered person
 g. B to C: From registered person to unregistered person

2. The details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.

3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.

4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:

(i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table. (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- Statewise summary of supplies, rate-wise, should be uploaded in Table 7.

5. Table 4 capturing information relating to B to B supplies should:

(i) be captured in: a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise; b. Table 4B for supplies attracting reverse charge, rate-wise; and c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise. (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.

6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.

7. Table 6 to capture information related to:

(i) Exports out of India (ii) Supplies to SEZ unit/ and SEZ developer (iii) Deemed Exports

8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund/ rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.

9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table.

10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.

11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B.

12. Table 7 to capture information in respect of taxable supply of:

(i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000; (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required; (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise; (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1); (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and (vi) Table 7B to capture information State wise and rate wise.

13. Table 9 to capture information of:

(i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6; (ii) Information to be captured rate-wise; (iii) It also captures original information of debit/ credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table; (iv) Place of Supply (PoS) only if the same is different from the location of the recipient; (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and (vi) Shipping bill to be provided only in case of exports transactions amendment.

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

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

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

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

Form GSTR - 1A[See rule 59(4)]Details of auto drafted supplies(From GSTR 2, GSTR 4 or GSTR 6)

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person

(b) Trade name, if any

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

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

3A. Supplies other than those attracting reverse charge
(From table 3 of GSTR-2)

3B. Supplies attracting reverse charge (From table 4A of GSTR-2)

4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient		Invoice details	Integrated Tax		Taxable value		Tax amount	
No.		Date	Value	Rate				
1		2	3	4	5		6	7
4A. Supplies made to SEZ unit or SEZ Developer								

4B. Deemed exports

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

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

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

case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signature

Place Name of Authorised Signatory

Date Designation/ Status

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

{|

Year

Month

||}

Details of inward supplies of goods or services

1 GSTIN

2 (a) Legal name of the registered person

(b) Trade name, if any

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

(Amount in Rs. for all Tables)

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

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

GSTIN of supplier	Invoice details	Rate	Taxable value	Amount of Tax	Place of supply (Name of State/ UT)	Whether input or input service/	Amount of ITC available
-------------------	-----------------	------	---------------	---------------	-------------------------------------	---------------------------------	-------------------------

of State/ UT) Capital goods(incl. plant and machinery)/ Ineligible for ITC											
No	Date	Value	Integrated tax	Central Tax	State/ UT Tax	CESS	Integrated Tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12 13
4A. Inward supplies received from a registered supplier(attracting reverse charge)											
4B. Inward supplies received from an unregistered supplier											
4C. Import of service											

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

GSTIN of supplier	Details of bill of entry	Rate	Taxable value	Amount	Whether input/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available					
No.	Date	Value	Integrated Tax	Cess	Integrated Tax	Cess	8	9	10	11	
1	2	3	4	5	6	7					
5A. Imports											

5B. Received
from SEZ

Port code +
No of BE = Assessable
13 digits Value

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

Details of original invoice/ Bill of entry No	Revised details of invoice	Rate	Taxable value	Amount	Place of supply	Whether input or input service/ Capital goods/Ineligible for ITC)	Amount of ITC available						
GSTIN	No.	Date	GSTIN	No.	Date	Value	Integrated Tax	Central Tax	State/ UT Tax	Cess	Integrated C	T	
1	2	3	4	5	6	7	8	9	10	11	12	13	

6A. Supplies other than import of goods or goods received from SEZ
[Information furnished in Table 3 and 4 of earlier returns] -If details furnished earlier were incorrect

6B. Supplies
by way of
import of
goods or
goods
received
from SEZ
[Information
furnished in
Table 5 of
earlier
returns] -
If details
furnished
earlier were
incorrect

6C. Debit
Notes/ Credit
Notes
[original]

6D. Debit
Notes/ Credit
Notes
[amendment
of debit
notes/credit
notes
furnished in
earlier tax
periods]

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

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

7B. Intra-state supplies

8. ISD credit received

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

8A. ISD
Invoice

8B. ISD
Credit
Note

9. TDS and TCS Credit received

GSTIN of Deductor/ Operator	GSTIN of e-Commerce Operator	Gross Value	Sales Return	Net Value	Amount	
Integrated Tax		Central Tax	State Tax/ UT Tax			
1		2	3	4	5	6 7

9A. TDS

9B. TCS

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

Rate	Gross Advance Paid	Place of supply (Name of State/ UT)	Amount			
Integrated Tax	Central Tax	State/ UT Tax	Cess			
1	2	3	4	5	6	7

(I) Information for
the current month

10A. Advance amount
paid for reverse
charge supplies in
the tax period (tax
amount to be added
to output tax liability)

10A (1). Intra-State
supplies (Rate Wise)

10A (2). Inter -State
Supplies (Rate Wise)

10B. Advance amount
on which tax was paid
in earlier period but
invoice has been
received in the
current period
[reflected in Table 4
above]

10B (1). Intra-State
Supplies (Rate Wise)

10B (2). Intra-State
Supplies (Rate Wise)

II Amendments of
information
furnished in Table
No. 10 (I) in an earlier
month [Furnish
revised information]

Month

Amendment
relating to
information
furnished
in S.No.(select)

10A 10A 10B 10B
(1) (2) (1) (2)

11. Input Tax Credit Reversal/ Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		State/ UT Tax	CESS		
1	2	3	4	5	6
A. Information for the current tax period					
(a) Amount in terms of rule 37(2)	To be added				
(b) Amount in terms of rule 39(1)(j)(ii)	To be added				
(c) Amount in terms of rule 42 (1) (m)	To be added				
(d) Amount in terms of rule 43(1) (h)	To be added				
(e) Amount in terms of rule 42 (2)(a)	To be added				
(f) Amount in terms of rule 42(2)(b)	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)				
B. Amendment of information furnished in Table No 11 at S.No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Dropdown)					

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

Description	Add to or reduce from output liability	Amount			
		State/ UT Tax	CESS		
1	2	3	4	5	6
(a)	ITC claimed on mismatched/ duplication of invoices/ debit notes	Add			
(b)	Tax liability on mismatched credit notes	Add			
(c)	Reclaim on account of rectification of mismatched invoices/ debit notes	Reduce			
(d)	Reclaim on account of rectification of mismatched credit note	Reduce			
(e)	Negative tax liability from previous tax periods	Reduce			
(f)		Reduce			

Tax paid on advance in earlier tax periods and adjusted with
tax on supplies made in current tax period

13. HSN summary of inward supplies

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

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

Signature

Place Name of Authorised Signatory.....

Date Designation/ Status.....

Instructions -

1. Terms used:

a. GSTIN: Goods and Services Tax Identification Numberb. UIN: Unique Identity Numberc. UQC: Unit Quantity Coded. HSN: Harmonized System of Nomenclaturee. POS: Place of Supply (Respective State)f. B to B: From one registered person to another registered persong. B to C: From registered person to unregistered person

2. Table 3 & 4 to capture information of:

(i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;(ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;(iii) The recipient taxpayer has the following option to act on the auto populated information:a. Accept,b. Reject,c. Modify (if information provided by supplier is incorrect), ord. Keep the transaction pending for action (if goods or services have not been received)(iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;(v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;(vi) Table 4A to be auto populated;(vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;(viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section

12 or 13 of the Act; and (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).

3. Details relating to import of Goods/ Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.

4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.

5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.

6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.

7. Table 7 captures information on a gross value level.

8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.

9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.

10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.

11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.

12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.

13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.

14. Reporting criteria of HSN will be same as reported in GSTR-1.

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

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

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person

(b) Trade name, if any

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

(Amount in Rs. for all Tables)

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

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

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

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

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

Part B – 6. ISD credit (including amendments thereof) received

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

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

GSTIN of Deductor/ GSTIN of e-Commerce Operator	Amount received/ Gross Value	Sales Return	Net Value	Amount		
Integrated Tax	Central Tax	State Tax/ UT Tax				
1	2	3	4	5	6	7

7A. TDS

7B. TCS

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

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person Auto Populated

(b) Trade name, if any Auto Populated

Part-A (To be auto populated) (Amount in Rs. for all Tables)

3. Turnover

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

4. Outward supplies

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

Rate	Taxable Value	Amount of Tax	
Integrated Tax	CESS		
1	2	3	4
A. Taxable supplies (other than reverse charge and zero ratedsupply) [Tax Rate Wise]			

B. Supplies attracting reverse charge-Tax payable by recipientof supply

C. Zero rated supply made with payment of Integrated Tax

D. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise]

GSTIN of e-commerce operator

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

Rate	Taxable Value	Amount of Tax	
Central Tax	State/ UT Tax	Cess	
1	2	3	4 5

A. Taxable supplies (other than reverse charge) [Tax Rate wise]

B. Supplies attracting reverse charge-Tax payable by the recipient of supply

C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise]

GSTIN of e-commerce operator

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax	
Integrated tax	Central Tax	State/ UT Tax	Cess
1	2	3	4 5 6

(I) Inter-State supplies

A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]

B Zero rated supply made with payment of Integrated Tax [Rate wise]

C Out of the Supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS

(II) Intra-state supplies

A Taxable supplies (other than reverse charge) [Rate wise]

B Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS

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

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

Rate of tax	Taxable Value	Amount of tax			
Integrated Tax	Central Tax	State/ UT tax	CESS		
1	2	3	4	5	6

(I) Inter-State inward supplies [Rate Wise]

(II) Intra-State inward supplies [Rate Wise]

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

Rate of tax	Differential Taxable Value	Amount of tax			
Integrated Tax	Central Tax	State/ UT Tax	CESS		
1	2	3	4	5	6

(I) Inter-State inward supplies (Rate Wise)

(II) Intra-State inward supplies (Rate Wise)

6. Input tax credit

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

Description	Taxable value	Amount of tax	Amount of ITC	
Integrated Tax			CESS	CESS

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

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

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

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax		
Integrated tax	Central tax	State/ UT Tax	CESS	
1	2	3	4	5 6

8A. On outward supplies

8B. On inward supplies attracting reverse charge

8C. On account of Input Tax Credit Reversal/ reclaim

8D. On account of mismatch/ rectification/ other reasons

9. Credit of TDS and TCS

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

10. Interest liability (Interest as on)

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
1	2	3	4	5	6	7	8	9

(a)
Integrated
Tax

(b) Central
Tax

(c) State/
UT Tax

(d) Cess

11. Late Fee

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

Part B – 12. Tax payable and paid

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

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

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/ UT Tax		
(d) Cess		
II Late fee		
(a) Central tax		
(b) State/ UT tax		

14. Refund claimed from Electronic cash ledger

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

Bank Account Details (Drop Down)

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

Description	Tax paid in cash	Tax paid through ITC	Interest	Late fee	
Integrated tax	Central Tax	State/ UT Tax	Cess		
1	2	3	4	5	6 7 8
(a) Integrated tax					
(b) Central Tax					

(c) State/ UT Tax

(d) Cess

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...../Status.....
Signature of Authorised Signatory
Name of Authorised Signatory
Designation/Status

Instructions:-

1. Terms Used :-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Form GSTR - 3A[See rule 68]

Reference No. : Date :

To _____ GSTIN _____ Name _____ Address _____
Notice to return defaulter u/s 46 for not filing return

Tax Period - Type of Return -

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

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

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

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

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

Cancellation order No. -

Date -

Application Reference Number, if any - Date -

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

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

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

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

SignatureNameDesignationForm GSTR - 3B[See rule 61(5)]

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person Auto Populated

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

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6

(a) Outward taxable supplies (other than zero-rated, nil rated and exempted)

(b) Outward taxable supplies (zero rated)

(c) Other outward supplies (Nil rated, exempted)

(d) Inward supplies (liable to reverse charge)

(e) Non-GST outward supplies

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

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

4. Eligible ITC

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

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

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC	Tax paid TDS./ TCS	Tax/ Cess paid in cash	Interest	Late Fee
		State/ UT Tax	Cess			

Integrated Tax	Central Tax								
1	2	3	4	5	6	7	8	9	10

Integrated
Tax

Central Tax

State/ UT Tax

Cess

6.2TDS/ TCS Credit

Details Integrated Tax Central Tax State/ UT Tax

1 2 3 4

TDS

TCS

Verification (by Authorised signatory)I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.Instructions :

1.

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

2.

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

3.

) Amendment in any details to be adjusted and not shown separately.Form GSTR - 4[See rule 62]Quarterly return for registered person opting for composition levy

{|

Year

Month

||}

1. GSTIN

2. (a) Legal name of the registered person

(b) Trade name, if any

3. (a) Aggregate Turnover in the preceding Financial Year

(b) Aggregate Turnover - April to June, 2017

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

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

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

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

4C. Inward supplies received from an unregistered supplier

4D. Import of service

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

Details of original invoice	Revised details of invoice	Rate	Taxable value	Amount	Place of supply (Name of State/ UT)					
GSTIN	No.	Date	GSTIN	No.	Date	Value	Integrated Tax	Central Tax	State/ UT	Cess

										Tax				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
5A. Supplies [Information furnished in Table 4 of earlier returns]-If details furnished earlier were incorrect														
5B. Debit Notes/ Credit Notes [original]														
5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]														

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

[Rate of tax [Substituted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]	Total Turnover	Out of turnover reported in(2), turnover of services	Composition tax amount	
Central Tax	State/UT Tax			
1	2	3	4	5]

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

[Quarter [Substituted by Notification

No. G.S.R.

20/P.A.5/2017/S.164/Amd.(27)/2019,
dated 8.4.2019 (w.e.f. 29.6.2017).]

No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]	Rate	Original details	Revised details			
		TotalTurnover	Out of turnover reported in (3), turnover ofservices	CentralTax	State/Ut Tax	TotalTurnover
1	2	3	4	5	6	7

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

Rate	Gross Advance Paid	Place of supply (Name of State/ UT)	Amount	Central Tax	State/ UT Tax	Cess
Integrated Tax	Central Tax	State/ UT Tax	Cess			
1	2	3	4	5	6	7

(I) Information for the current quarter

8A. Advance amount paid for reverse
charges supplies in the tax period (tax
amount to be added to output tax liability)

8A (1) Intra-State supplies (Rate Wise)

8A (2)[Inter-State Supplies (Rate Wise)]

[Substituted 'Intra-State Supplies' by

Punjab Notification No.

G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017,
dated 3.10.2017 (w.e.f. 29.6.2017).]

8B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above] (tax amount to be reduced from output tax liability)

8B (1) Inter-State Supplies (Rate Wise)

8B (2) Inter-State Supplies (Rate Wise)

II Amendments of information furnished in Table No. 8 (I) for an earlier quarter

Year	Quarter	Amendment relating to information furnished in S. No. (select)			
		8A(1)	8A(2)	8B (1)	8B (2)

9. TDS Credit received

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

10. Tax payable and paid

Description	Tax amount payable	Pay tax amount
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/ UT Tax		
(d) Cess		

11. Interest, Late Fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		

- (b) CentralTax
- (c) State/UT Tax
- (d) Cess
- (II) Late fee
- (a) Centraltax
- (b) State/UT tax

12. Refund claimed from Electronic cash ledger

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

Bank Account Details (Drop Down)

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

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

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

Signature of Authorised Signatory

Place Name of Authorised Signatory.....

Date Designation/ Status.....

Instructions:-

1. Terms used :

(a)GSTIN : Goods and Services Tax Identification Number(b)TDS : Tax Deducted at Source

2. The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant tax period.

3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year and should be auto-populated in subsequent years.

4. Table 4 to capture information related to inward supplies, rate-wise:

(i)Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR- 1and GSTR-5;(ii)Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;(iii)Table 4C to capture supplies from unregistered supplier;(iv)Table 4D to capture import of service;(v)Tax recipient to have the option to accept invoices auto populated/ add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and(vi)Place of Supply (PoS) only if the same is different from the location of the recipient.

5. Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (PoS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit/ credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/ credit note, the details of original debit /credit note shall be mentioned in the first three columns of this Table,

6. Table 6 to capture details of outward supplies including advance and net of goods returned during the current tax period.

7. Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.

8. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8.

9. TDS credit would be auto-populated in a Table 9.

Form GSTR - 4A[See rules 59(3) & 66(2)]Auto-drafted details for registered person opting for composition levy(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)

Year

Quarter

1 GSTIN

2 (a) Legal name of the registered person Auto Populated

(b) Trade name, if any Auto Populated

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

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

3A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

3B. Inward supplies received from a registered supplier (attracting reverse charge)

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

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

5. TDS Credit received

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

Form GSTR - 5[See rule 63]Return for Non-resident taxable person

{|

Year

Month

||}

1. GSTIN

2. (a) Legal name of the registered person Auto Populated

(b) Trade name, if any Auto Populated

(c) Validity period of registration Auto Populated

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

(Amount in Rs. for all Tables)

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

4. Amendment in the details furnished in any earlier returnOriginal Revised Differential
details details ITC (+/_)

Bill of entry	Bill of entry	Rate	Taxable value	Amount	Amount of ITC available							
No	Date	No	Date	Value	Integrated Tax	Cess	Integrated Tax	Cess	Integrated tax	Cess		
1	2	3	4	5	6	7	8	9	10	11	12	13

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

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

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

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

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

Rate of tax	Total Taxable value	Amount								
Integrated Tax	Central Tax	State/ UT Tax	Cess							
1	2	3	4	5	6	7	8			

7A. Intra-State supply (Consolidated, rate wise)

7B. Inter-State Supplies where the value of invoice is upto Rs
2.5 Lakh [Rate wise]

Place of Supply (Name of State)

8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/ credit notes and amendments thereof]

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

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

Rate of tax	Total Taxable value	Amount			
Integrated Tax	Central Tax	State/ UT Tax	Cess		
1	2	3	4	5	6

Tax period for which the details are being revised

9A. Intra-State Supplies [Rate wise]

9B. Inter-State Supplies [Rate wise]

Place of Supply (Name of State)

10. Total tax liability

Rate of tax	Total Taxable value Amount			
Integrated Tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5 6

10A. On account of outward supply

10B. On account of differential ITC being negative in
Table 4

11. Tax payable and paid

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

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

Description	Amount payable	Amount paid
1	2	3
I Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
II Late fee on account of		
(a) Central tax		
(b) State/UT tax		

13. Refund claimed from electronic cash ledger

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

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

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

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

Signature of Authorised Signatory

Place Name of Authorised Signatory.....

Date Designation/ Status.....

Instructions:-

1. Terms used :

(a) GSTIN : Goods and Services Tax Identification Number
 (b) UIN: Unique Identity Number
 (c) UQC: Unit Quantity Coded
 (d) HSN: Harmonized System of Nomenclature
 (e) POS: Place of Supply (Respective State)
 (f) B to B: From one registered person to another registered person
 (g) B to C: From registered person to unregistered person

2. GSTR-5 is applicable to non-resident taxable person and it is a monthly return.**3. The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.**

4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.

5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.

6. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.

7. Invoice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under:

i. For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5; ii. For all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and iii. For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies shall be filed in Table 7.

8. Table 8 consists of amendments in respect of -

i. B2B outward supplies declared in the previous tax period; ii. "B2C inter-State invoices where invoice value is more than 2.5 lakhs" reported in the previous tax period; and iii. Original Debit and credit note details and its amendments.

9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.

10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.

On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers. Form GSTR - 5A [See rule 64] Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India

1. GSTIN of the supplier-

2. (a) Legal name of the registered person -

(b) Trade name, if any -

3. Name of the Authorised representative in India filing the return -**4. Period : Month - Year -****5. Taxable outward supplies made to consumers in India**

(Amount in Rupees)

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

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

(Amount in Rupees)

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

6. Calculation of interest, penalty or any other amount

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

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

Sr. No.	Description	Amount payable	Debit entry no.	Amount paid
Integrated tax	CESS	Integrated tax	CESS	
1	2	3	4	5
1.				6 7

Tax Liability (based on Table 5 & 5A)

2. Interest (based on Table 6)
3. Others (Please Specify)

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

Signature

Place Name of Authorised Signatory.....

Date Designation/ Status.....

Form GSTR - 6[See rule 65]

Return for input service distributor

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person

(b) Trade name, if any

3. Input tax credit received for distribution

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

(Amount in Rs. for all Tables)

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

Description	Integrated tax	Central Tax	State/ UT Tax	CESS
1	2	3	4	5

(a) Total ITC available for distribution

(b) Amount of eligible ITC

(c) Amount of ineligible ITC

5. Distribution of input tax credit reported in Table 4

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

5A. Distribution of the amount of eligible ITC

5B. Distribution of the amount of ineligible ITC

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

Original details		Revised details								
GSTIN of supplier	No.	Date	GSTIN of supplier	Invoice/ debit note/ credit note details	Rate	Taxable value	Amount of Tax			
								Integrated tax	Central Tax	State/ UT CESS
No	Date	Value								
1	2	3	4	5	6	7	8	9	10	11 12 13

6A. Information furnished in Table 3 in an earlier period was incorrect

6B. Debit Notes/ Credit Notes received [Original]

6C. Debit Notes/ Credit Notes [Amendments]

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

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

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

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

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

Original input tax credit distribution	Re-distribution of input tax credit to thecorrect recipient									
GSTIN of original recipient	ISD invoice detail	ISD credit note	GSTIN of new recipient	ISD invoice	Input tax credit redistributed					
No.	Date	No	Date	No.	Date	Integrated Tax	Central Tax	State Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11 12
9A. Distribution of the										

amount of
eligible ITC

9B.
Distribution
of the
amount of
ineligible
ITC

10. Late Fee

On account of Central Tax State/ UT tax Debit Entry No.

1	2	3	4
---	---	---	---

Late fee

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
-------------	-----	-------	------------------

1	2	3	4
---	---	---	---

(a) Central Tax

(b) State/ UT Tax

Bank Account Details (Drop Down)

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 of Authorised Signatory Name of Authorised Signatory Designation/ Status

Instructions :-

1. Terms Used :-

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

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

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

- 4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.**
- 5. ISD will have late fee and any other liability only.**
- 6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.**
- 7. Ineligible ITC will be in respect of supplies made as per Section 17(5).**
- 8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.**
- 9. Table 7 in respect of mismatch liability will be populated by the system.**
- 10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.**

Form GSTR - 6A[See Rule 59(3) & 65]

Details of supplies auto-drafted form

(Auto-drafted from GSTR-1)

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person

(b) Trade name, if any

3. Input tax credit received for distribution

(Amount in Rs. for all Tables)

GSTIN of supplier Invoice details Rate Taxable value Amount of Tax

No	Date	Value	Integrated tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7 8 9 10

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

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

Form GSTR - 7[See rule 66 (1)]Return for Tax Deducted at Source

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the Deductor Auto Populated

(b) Trade name, if any Auto Populated

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

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

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

Original details Revised details

Month

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

5. Tax deduction at source and paid

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

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TDS in respect of		
(a) Integrated tax		
(b) Central Tax		
(c) State/ UT Tax		
(II) Late fee		
(a) Central tax		
(b) State/ UT tax		

7. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit	Entry	Nos.
1	2	3	4	5	6	7		
(a) Integrated Tax								
(b) Central Tax								
(c) State/ UT Tax								

Bank Account Details (Drop Down)

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

Description	Tax paid in cash	Interest	Late fee
1	2	3	4

- (a) Integrated Tax
- (b) Central Tax
- (c) State/ UT Tax

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

Place Date Signature of Authorised Signatory Name of Authorised Signatory Designation/ Status
Instructions -

1. Terms used :

a) GSTIN : Goods and Services Tax Identification Number b) TDS : Tax Deducted at Source

2. Table 3 to capture details of tax deducted.

3. Table 4 will contain amendment of information provided in earlier tax periods.

4. Return cannot be filed without full payment of liability.

Form GSTR - 7A [See rule 66(3)] Tax Deduction at Source Certificate

1. TDS Certificate No. -

2. GSTIN of deductor -

3. Name of deductor -

4. GSTIN of deductee -

5. (a) Legal name of the deductee -

(b) Trade name, if any -

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

7. Details of supplies Amount of tax deducted -

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

SignatureNameDesignationOffice -Form GSTR - 8[See rule 67(1)]Statement for tax collection at source

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person Auto Populated

(b) Trade name, if any Auto Populated

3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

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

3A. Supplies made to registered persons

3B. Supplies made to unregistered persons

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

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

4A. Supplies made to registered

persons

4B. Supplies made
to unregistered
persons

5. Details of interest

On account of	Amount in default	Amount of interest	
Integrated Tax	Central Tax	State/ UT Tax	
1	2	3	4 5
Late payment of TCS amount			

6. Tax payable and paid

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

7. Interest payable and paid

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

8. Refund claimed from electronic cash ledger

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

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

Description	Tax paid in cash	Interest
1	2	3

(a) Integrated Tax

(b) Central Tax

(c) State/ UT Tax

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

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

Instructions -

1. Terms Used :-

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

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

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

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

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

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

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

[Form GSTR-9 [Inserted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).]](See rule 80)Annual Return

Pt.I	Basic Details
1	Financial Year
2	GSTIN
3A	Legal Name

3B Trade Name (if any)

Pt.II Details of Outward and inward supplies
declared during the financial year
(Amount in Rs in all tables)

Nature of Supplies	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year				
A	Supplies made to un-registered persons (B2C)				
B	Supplies made to registered persons (B2B)				
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)				
D	Supply to SEZs on payment of tax				
E	Deemed Exports				
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (B) above)				
G	Inward supplies on which tax is to be paid on reverse charge basis				
H	Sub-total (A to G above)				
I	Credit Notes issued in respect of transaction specified in (B) to (E) above (-)				
J	Debit Notes issued in respect of transaction specified in (B) to (E) above (+)				
K	Supplies/tax declared through Amendments (-)				
L	Supplies/tax reduced through Amendments (+)				
M	Sub-total (I to L above)				
N	Supplies and advances on which tax is to be paid (H+M) above				

5 Details of Outward supplies on which tax is not payable as declared in returns filed during the
financial year

- A Zero rated supply (Export) without payment tax
- B Supply to SEZs without payment of tax
- C Supplies on which tax is to be paid by the recipient on reverse charges basis
- D Exempted

- E Nil Rated
- F Non-GST-supply
- G Sub-total (A to above)
- H Credit Notes issued in respect of transactionsspecified in (A) to (E) above(-)
- I Debit Notes issued in respect of transactionsspecified in (A) to (E) above(+)
- J Supplies/tax declared through Amendments(+)
- K Supplies/tax reduced through Amendments(-)
- L Sub-total (H to K above)
- M Turnover on which tax is to be paid (G+L) above
- N Total Turnover (Including advanced (4N+5M+4G)above

Pt.III Details of ITC as declared in returns filed during thefinancial year

Description	Type	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6
6	Details of ITC availed as declared in returnsfiled during the financial year				
A	Total amount of input tax credit availed throughFORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	< Auto>	< Auto>	< Auto>	< Auto>
B	Inward supplies (other thanimports and inwardsupplies liable toreverse charge but includesservices receivedfrom (SEZs)	Inputs			
	Capital Goods Input service				
C	Inward supplies received fromunregisteredpersons liableto reverse charge (other than Babove on which tax is paid& ITC availed	Inputs			
	Capital Goods Input service				
D	Inward supplies receivedfrom registered personsliableto reverse charge (other thanB above on which tax is paidand ITC availed	Inputs			

Capital
Goods
Input
service

E Import of goods (including supplies from SEZs) Inputs

Capital
Goods

F Import of services (excluding inward supplies from SEZs)

G Input Tax credit received from ISD

H Amount of ITC reclaimed (other than B above) under the provisions of the Act

I Sub-total B to H above)

J Difference (I-A above)

K Transition Credit through TRAN (including revision if any)

L Transition Credit through TRAN-II

M Any other ITC availed but not specified above

N Sub-total (K to M above)

O Total ITC availed (I+N above)

8 Other ITC related information

A ITC as per GSTR-2A (Table 3 & 5 thereof) < Auto> < Auto> < Auto> < Auto>

B ITC as per sum total of 6(B) and 6(H) above < Auto>

C ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018

D Difference [A-(B+C)]

E ITC available but not availed (out of D)

F ITC available but not ineligible (out of D)

G IGST paid on import of goods (including supplies from SEZ)

H IGST credit availed on import of goods (as per 6(E) above) < Auto>

I Defence (G-H)

J ITC Available but not availed on import of goods (Equal to I)

K Total ITC to be lapsed in current financial year (E+F+J) < < < <

Auto> Auto> Auto> Auto>

Pt.IV Details of tax paid as declared in returns filed during the financial year

9	Description	Tax Payable	Paid through cash	Paid through ITC	
	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	
1	2	3	4	5	6 7
Integrated Tax					
Central Tax					
State/UT Tax					
Interest					
Late fee					
Penalty					
Other					

Pt.V Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filling of annual return of previous FY whichever is earlier

	Description	Tax Payable	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	
10	Supplies/tax declared through Amendments (+)(net of debit notes)					
11	Supplies/tax declared through Amendments (-)(net of debit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous					
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description				Payable	Paid
1	2				3	
	Integrated Tax					
Central Tax						
State/UT Tax						
Cess						

| Interest

Pt.VI Other Information

Particulars of Demands and Refunds		Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/Others
1	Details	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis								
Details				Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1				2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
HSN Wise Summary of Outward Supplies								
HSN Code	UQC	Total Quantit	Taxable value	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

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

|

19 Late fee payable and paid

Description		Payable	Paid
1	2	3	

A Central Tax

B State Tax

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

Place Date Signature Name of Authorised Signatory Designation/Status

Instructions: -

1 Terms used:

- a. GSTDn: Goods and Services Tax Identification Number
- b. LQC: Unit Quantity Code
- c. MSN: Harmonized System of Nomenclature Code

2. The details for the period between July 2017 to March 2018 are to be provided in this return.

3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard, 'table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies

made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.

4C Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.

4D Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

4E Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.

4F Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.

4G Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.

4I Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4J Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4K&4L Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

5A Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.

5B Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

5C Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.

- 5D, 5E and 5F Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here, table 8 of FORM GSTR-1 may be used for filling up these details.
- 5H Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
- 5I Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
- 5J & 5K Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
- 5N Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.
- 4 Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:
- 6A Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
- 6B Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on 'inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
- 6C Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
- 6D Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
- 6E Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of

	FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7 A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the RGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the RGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-11 and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 711.
8A	The total credit available for inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR.-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I.
8B	The input tax credit as declared in Table 6B and 6PI shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8E&8F	

	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not available in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not available or the credit was not available as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6K shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.
5	Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
6	6. Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows: Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
10 & 11	Aggregate value of reversal of ITC which was available in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
12	Details of ITC for goods or services received in the previous financial year but ITC for the same was available in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.
13	Part VI consists of details of other information. The instructions to fill Part VI are as follows:
7	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds
15A, 15B, 15C and 15D	

	received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the RGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover up to Rs. 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but up to Rs. 5.00 Cr and at four digits' level for taxpayers having annual turnover above Rs. 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.
19	Late fee will be payable if annual return is filed after the due date.
[Form GSTR-9A [Inserted by Notification No. G.S.R.74/P.A.5/2017/S.164/Amd.(20)/2018, dated 3.10.2018 (w.e.f. 29.6.2017).]] (See Rule 80) Annual Return (For Composition Taxpayer)	
Pt. I	Basic Details
1	Financial Year
2	GSTIN
3A	Legal Name
3B	Trade Name (if any)
4	Period of composition scheme during the year (From ----- To -----)
5	Aggregate Turnover of Previous Financial Year
(Amount in Rs in all tables)	
Pt. II	

Details of outward and inward supplies declared in returns filed during the financial year						
Description	Turnover	Rate of Tax	Central Tax	State/UT Tax	Integrated tax	Cess
1	2	3	4	5	6	7
Details of outward supplies which tax is payable as declared in returns filed during the financial year						
A	Taxable					
B	Exempted, Nil-rated					
C	Total					
Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year						
Description	Taxable Value	Central Tax	State/UT Tax	Integrated Tax	Cess	tax
1	2	3	4	5	6	
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from un-registered persons					
C	Import of Services					
D	Net Tax Payable on (A), (B) and (C) above					
Details of other inward supplies as declared in returns filed during the financial year						
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III Details of tax paid as declared in returns filed during the financial year						
9	Description	Total tax Payable Paid				
1		2				3
	Integrated					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					

Late fee

Penalty

Pt.IV Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filling of annual return of previous FY whichever is earlier

Description	Turnover	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6
10	Supplies/tax (outward) declared through Amendments (+) (net of debit notes)				
11	Inward supplies liable to reverse charge declared through Amendments (-) (net of debit notes)				
12	Supplies/tax (outward) reduced through Amendments (-) (net of credit notes)				
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)				
14	Differential paid on account of declaration made in 10, 11, 12 & 13 above				

Description	Total tax Payable	Paid
1	2	3
Integrated		
Central Tax		
State/UT Tax		
Cess		
Interest		

Pt.V Other Information

15 Particulars of Demands and Refunds

Description	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/Others
1	2	3	4	5	6	7	8
A Total Refund claimed							
B Total refund sanctioned							
C Total refund Rejected							
D Total refund Pending							

E Total demand of taxes

F Total taxes paid in
respect of E above

G Total demands
pending out of E above

16 Details of credit reversed or availed

Description	Central Tax	State Tax UT Tax	Integrated Tax	Cess
1	2	3	4	5
A Credit reversed on opting in the compositionscheme(-)				
B Credit availed on opting out of the compositionscheme (+)				

17 Late fee payable and paid

Description	Payable	Paid
1	2	3

A Central Tax

B State Tax

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

Place Date Signature Name of Authorised Signatory Designation/Status

Instructions: -

1. The details for the period between July 2017 to March 2018 shall be provided in this return.

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

Table
No. Instructions

5 Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

3. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part 11 are as follows:

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

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

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

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

Table No.	Instructions
-----------	--------------

15 A, 15B, 15C and 15D Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received, these will not include details of non-GST refund claims.

15E, 15F and 15G Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.

16A Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.

16B Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.

17 Late fee will be payable if annual return is filed after the due date.

[FORM GSTR-9C [Inserted by Punjab Notification No. G.S.R.75/P.A.5/2017/S.164/Amd.(21)/2018, dated 3.9.2018 (w.e.f.29.6.2017).]] See rule 80(3) PART - A - Reconciliation Statement

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	< Auto >
3B	Trade Name (if any)	< Auto >
4	Are you liable to audit under any Act? <<Please specify>>	

(Amount in Rs. in all tables)

Pt. Reconciliation of turnover declared in audited Annual Financial Statement with
II turnover declared in Annual Return (GSTR9)

5 Reconciliation of Gross Turnover

Turnover (including exports) as per audited financial statements for the State / UT
A (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)

B	Unbilled revenue at the beginning of Financial Year	(+)
C	Unadjusted advances at the end of the Financial Year	(+)
D	Deemed Supply under Schedule I	(+)
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)
F	Trade Discounts accounted for in the audited Annual Financial Statement but are	(+)

	notpermissible under GST	
G	Turnover from April 2017 to June 2017	(-)
H	Unbilled revenue at the end of Financial Year	(-)
I	Unadjusted Advances at the beginning of theFinancial Year	(-)
J	Credit notes accounted for in the audited AnnualFinancial Statement but are notpermissible under GST	(-)
K	Adjustments on account of supply of goods by SEZunits to DTA Units	(-)
L	Turnover for the period under composition scheme	(-)
M	Adjustments in turnover under section 15 andrules thereunder	(+/-)
N	Adjustments in turnover due to foreign exchangefluctuations	(+/-)
O	Adjustments in turnover due to reasons notlisted above	(+/-)
P	Annual turnover after adjustments as above	<Auto>
Q	Turnover as declared in Annual Return (GSTR9)	
R	Un-Reconciled turnover (Q - P)	AT1
6	Reasons for Un - Reconciled difference inAnnual Gross Turnover	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5Pabove)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies,No-Supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by therecipient on reverse charge basis	
E	Taxable turnover as per adjustments above(A-B-C-D)	<Auto>
F	Taxable turnover as per liability declared inAnnual Return (GSTR9)	
G	Unreconciled taxable turnover (F-E)	AT 2
8	Reasons for Un - Reconciled difference intaxable turnover	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
Pt. III	Reconciliation of tax paid	
	Reconciliation of rate wise	
9	liability andamount payable thereon	

Tax
payable

Description

	Taxable Value	Central tax	State tax /UT tax	Integrated Tax	Cess, if applicable
1	2	3	4	5	6
A 5.00%					
B 5% (RC)					
C 12.00%					
D 12% (RC)					
E 18.00%					
F 18% (RC)					
G 28.00%					
H 28% (RC)					
I 3.00%					
J 0.25%					
K 0.10%					
L Interest					
M Late Fee					
N Penalty					
O Others					
P Total amount to be paid as per tables above	<Auto>	<Auto>	<Auto>	<Auto>	
Q Total amount paid as declared in Annual Return(GSTR 9)					
R Un-reconciled payment of amount	PT 1				
10 Reasons for un-reconciled payment of amount					
A Reasons 1		<<Text>>			
B Reason 2		<<Text>>			
C Reason 3		<<Text>>			
Additional amount payable but not 11 paid (due to reasons specified under Tables 6, 8 and 10 above)					
	To be paid through Cash				
Description	Taxable Value	Central tax	State tax /UT tax	Integrated tax	Cess, if applicable
1	2	3	4	5	6
5.00%					
12.00%					

18.00%

28.00%

3.00%

0.25%

0.10%

Interest

Late Fee

Penalty

Others (please specify)

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

Description	Value	Amount of Total ITC	Amount of eligible ITC availed
-------------	-------	---------------------	--------------------------------

1	2	3	4
A	Purchases		
B	Freight / Carriage		
C	Power and Fuel		
D	Imported goods (Includingreceived from SEZs)		
E	Rent and Insurance		
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples		
G	Royalties		
H	Employees' Cost (Salaries, wages, Bonus etc.)		
I	Conveyance charges		
J	Bank Charges		
K	Entertainment charges		
L	Stationery Expenses (includingpostage etc.)		
M	Repair and Maintenance		
N	Other Miscellaneous expenses		
O	Capital goods		
P	Any other expense 1		
Q	Any other expense 2		
R	Total amount of eligible ITC availed	<<Auto>>	
S	ITC claimed in Annual Return (GSTR9)		
T	Un-reconciled ITC	ITC 2	
15	Reasons for un-reconciled difference in ITC		
A	Reasons 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)		
	Description		Amount Payable
	Central Tax		
	State/UT Tax		
	Integrated Tax		
	Cess		
	Interest		
	Penalty		
Pt.	Auditor's recommendation on		
V	additional Liability due to		

non-reconciliation

Description	To be paid through Cash				
	Value	Central tax	State tax /UT tax	Integrated tax	Cess, if applicable
1	2	3	4	5	6
5.00%					
12.00%					
18.00%					
28.00%					
3.00%					
0.25%					
0.10%					
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual Return (GSTR 9)					
Erroneous refund to be paid back					
Outstanding demands to be settled					
Other (Pl. specify)					

Verification: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from. ** (Signature and stamp/Seal of the Auditor) Place: Name of the signatory Membership No. Date: Full address Instructions: -

8. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

9. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.

10. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.

11. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

Table
No. Instructions

- 5A The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
- 5B Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores shall be declared here)
- 5C Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
- 5D Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
- 5E Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
- 5F Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
- 5G Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.
- 5H Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
- 5I Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.

- 5J Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
- 5K Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
- 5L There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
- 5M There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
- 5N Any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
- 5O Any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
- 5Q Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
- 6 Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
- 7 The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
- 7A Annual turnover as derived in Table 5P above would be auto-populated here.
- 7B Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
- 7C Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
- 7D Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
- 7E The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
- 7F Taxable turnover as declared in Table 4N of the Annual Return (GSTR 9) shall be declared here.
- 8

Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

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

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled "RC", supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

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

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.

- 12D ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be autopopulated here.
- 12E Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
- 13 Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
- 14 This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
- 14R Total ITC declared in Table 14A to 14Q above shall be auto populated here.
- 14S Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
- 15 Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
- 16 Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.
- 14 Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
- 15 Towards the end of the reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.
- Part - B- Certification I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit: * I/we have examined the-(a) balance sheet as on(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and (c) the cash flow statement for the period beginning fromto ending on, - attached herewith, of M/s (Name), (Address),(GSTIN).

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

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

the rules/notifications made/issued thereunder:

1.

2.

3.

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

.....

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

(A)*I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.(B)In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.(C)I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

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

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

(a).....(b).....(c).....
and stamp/Seal of the Auditor)Place:Name of the signatoryMembership No.....Date:Full addressII. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the

.....Act, and *I/we annex hereto a copy of their audit report dated
 along with a copy of each of :- (a) balance sheet as on (b) the *profit and
 loss account/income and expenditure account for the period beginning from to ending on
, (c) the cash flow statement for the period beginning from to ending on,
 and (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss
 account/income and expenditure account and balance sheet.

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

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

1.

2.

3.

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

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

(a).....(b).....
 and stamp/Seal of the Auditor) Place: Name of the signatory Membership
 No. Date: Full address [FORM GSTR-10 [Inserted by Punjab
 Notification No. G.S.R.38/P.A.5/2017/S.164/Amd.(14)/2018, dated 4.6.2018 (w.e.f.
 29.6.2017).]] (See rule 81) Final Return

1 GSTIN

2 Legal name

3 Trade Name, if any

4 Address for future correspondence.

5

Effective date of cancellation of registration (Date of closure of business or the date from which registration is to be cancelled)

6 Reference number of cancellation order

7 Date of cancellation order

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

Sr. No.	GSTIN/ Registration under CX/ VAT of supplier	Invoice */ Bill of entry	Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
								Central Tax	State Tax	UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
8 (a) Inputs held in stock (where invoice is available)											
8 (b) Inputs held in semi-finished or finished goods held in stock (where invoice not available)											
8 (c) Capital goods/plant and machinery held in stock											
8 (d) Inputs held in stock or											

inputs as
contained in
semi-finished/finished
goods held in
stock (where
invoice not
available)

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

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

10. Interest, late fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated Tax		
(b) Central Tax		
(c) State/Union territory Tax		
(d) Cess		
(II) Late fee		
(a) Central Tax		
(b) State/Union territory tax		

11. Verification

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

_____ Designation/Status _____ Date - dd/mm/yyyy Instructions: Instructions:

1. This form is not required to be filed by taxpayers or persons who are registered as :-

(i) Input Service Distributors; (ii) Persons paying tax under section 10; (iii) Non-resident taxable person; (iv) Persons required to deduct tax at source under section 51; and (v) Persons required to collect tax at source under section 52.

2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machiner on which input tax credit has been availed.

3. Following points need to be taken care of while providing details of stock at Sl. No.8:

(i) where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods; (ii) in case of capital goods/plant and machinery, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years.

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

Form GSTR-11[See rule 82]

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

{|

Year

Tax period

||}

1. UIN

2. Name of the person having UIN Auto populated

3. Details of inward supplies received

(Amount in Rs. for all Tables)

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

3A. Invoices
received

3B. Debit/Credit
Note received

4. Refund amount

Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4

Bank details (drop down)

VerificationI 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.

PlaceDate SignatureName of Authorised SignatoryDesignation/Status

Instructions:-

1. Terms Used :-

a. GSTIN :- Goods and Services Tax Identification Numberb. UIN :- Unique Identity Number

2. UIN holder has to file GSTR 11 for claiming refund on quarterly basis or otherwise as and when required to file by proper officer.

3. Table 3 of GSTR-11 will be populated from GSTR-1.

4. UIN holder will not be allowed to add or modify any details in GSTR-11.

Form GST PCT - 1[See rule 83(1)]Application for Enrolment as Goods and Services Tax PractitionerPart-A {||-| State/ UT - □ District - □}

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

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

Part B – {

1. Enrolling Authority | Centre/State | 2. State/ UT | 3. Date of application | 4. Enrolment sought as : (1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials | 5. Membership Number | 5.1 Membership Type (drop down will change based on the institute selected) | 5.2 Date of Enrolment/ Membership | 5.3 Membership Valid upto | 6. Advocates registered with Bar (Name of Bar Council) | 6.1 Registration Number as given by Bar | 6.2 Date of Registration | 6.3 Valid up to | 7. Retired Government Officials | Retired from Centre/ State | 7.1 Date of Retirement | 7.2 Designation of the post held at the time of retirement | Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement | 8. Applicant Details | 8.1 Full name as per PAN | 8.2 Father's Name | 8.3 Date of Birth | 8.4 Photo | 8.5 Gender | 8.6 Aadhaar < optional > | 8.7 PAN < Pre filled from Part A > | 8.8 Mobile Number < Pre filled from Part A > | 8.9 Landline Number | 8.10 Email id < Pre filled from Part A > | 9. Professional Address (Any three will be mandatory) | 9.1 Building No./ Flat No./ Door No. | 9.2 Floor No. | 9.3 Name of the Premises/ Building | 9.4 Road/ Street Lane | 9.5 Locality/ Area/ Village | 9.6 District | 9.7 State | 9.8 PIN Code | 10. Qualification Details | 10.1 Qualifying Degree | 10.2 Affiliation University/ Institute | Consent I on behalf of the holder of Aadhaar number < pre-filled based on Aadhaar number provided in the form > give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication. Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. | Place < DSC/ E-sign of the Applicant/ EVC > | Date < Name of the Applicant > } Acknowledgment Application Reference Number (ARN) - You have filed the application successfully. GSTIN, if available: Legal Name: Form No. : Form Description : Date of Filing: Time of filing: Center Jurisdiction: State Jurisdiction : Filed by : Temporary reference number, (TRN) if any: Place: It is a system generated acknowledgment and does not require any signature. Note - The status of the application can be viewed through "Track Application Status" at dash board on the GST Portal. Form GST PCT - 2 [See rule 83(2)] Enrolment Certificate of Goods and Services Tax Practitioner

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

Date Enrolment Authority Signature of the Enrolment Authority

Name and Designation.

Centre/ State

Form GST PCT - 3[See rule 83(4)]

Reference No. : Date :

ToNameAddress of the ApplicantGST practitioner enrolment No.Show Cause Notice for disqualificationIt has come to my notice that you are guilty of misconduct, the details of which are given hereunder:

1.

2.

You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within <15> days to the undersigned from the date of receipt of this notice. Appear before the undersigned on ----- (date) (Time)If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on meritsSignatureName(Designation)Form GST PCT - 4[See rule 83(4)]

Reference No. : Date :

ToNameAddressEnrollment NumberOrder of rejection of enrolment as GST PractitionerThis has reference to your reply dated ---- in response to the notice to show cause dated -----.- Whereas no reply to notice to show cause has been submitted; or- Whereas on the day fixed for hearing you did not appear; or- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s).

1.

2.

The effective date of cancellation of your enrolment is << DD/MM/YYYY
>>.SignatureName(Designation)Form GST PCT - 5[See rule 83(6)]Authorisation/ withdrawal of authorisation for Goods and Services Tax PractitionerToThe Authorised OfficerCentral Tax/ State Tax.Part-ASir/ MadamI/ We < Name of the Proprietor/ all Partners/ Karta/ Managing Directors

and whole time Director/ Members of Managing Committee of Associations/ Board of Trustees etc.) do hereby

1. *solemnly authorise,

2. *withdraw authorisation of

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number ----- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of ----- (Legal Name) bearing << GSTIN - >>:

Sr. No.	List of Activities	Check box
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	
6. [[Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]	To furnish information for generation of e-way bill	
7.	To furnish details of challan in Form GST ITC-04	
8.	To file an application for amendment or cancellation of enrolment under rule 58	
9.	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme]	

2. The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith*.

*Strike out whichever is not applicable. Signature of the authorised signatory Name Designation/ Status Date Place Part-B Consent of the Goods and Services Tax Practitioner I << Name of the Goods and Services Tax Practitioner >> < Enrolment Number > do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ----- (Legal name), GSTIN only

in respect of the activities specified by ----- (Legal name), GSTINSignatureNameEnrolment
No.DateResults of Matching after filing of the Returns of September (to be filed by 20th October)

Date	Month	Bill of	ITC/	Interest	State/	Cess	Integrated	Central	State
		Entry No./	Output						
		Invoice/	Liability						
		Debit Note/							
		CreditNote							
		Taxable	Integrated	Central	UT				
		Value							
A. Finally Accepted									
Input Tax Credit									
A.1 Details of Invoices,									
Debit and Credit Notes									
of themonth of									
September that have									
matched									
1	September								Nil
2	September								Nil
A.2 Details of Invoices,									
Debit and CreditNotes									
of the month of August									
that were found to have									
mismatchedin the									
return of the month of									
August filed by									
20thSeptember									
butmismatch was									
rectified in the return									
for the month of									
Septemberfiled by									
20thOctober									
1	August								Nil
2	August								Nil
A.3 Details of Invoices,									
Debit and CreditNotes									
of the month of July and									
before but not earlier									
than April of the									
previous Financial Year									
which had become									
payable but thepairing									

supplier/recipient has included the details of corresponding document in his return of the month of September filed by 20th October and the reclaim is being allowed along with refund of interest.

1	Month	Refund
2	Month	Refund

B.

Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October

B.1 Details of Invoices, Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by 20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return for month of September to be filed 20th October

1	July	Two M
2	July	Two M

B.2 Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return September filed by 20th October

1 August

One M

2 August

One M

B.3 Details of Invoices,
Debit and CreditNotes
of the month of August
where reversal was
reclaimed in violation of
Section 42/ 43 and that
have become payable in
the return of September
filed by 20th October

1 August

One
Month

2 August

One
Month

C. Mismatches/
Duplicates that will lead
to increase of liability in
the return for October
to be filed
by 20th November

C.1 Details of Invoices,
Debit and CreditNotes
of the month of August
that were found to have
mismatched in the
return of the month of
August filed by
20th September
but mismatch was not
rectified in the return
for the month
of September filed by
20th October and will
become payable in
the return for month of
October to be filed
20th November

1 August

Two M

2 August

Two M

C.2 Details of Invoices,
Debit and CreditNotes

of the month of
September that were
found to be
duplicate and will be
become payable in the
return for October to be
filed by 20th November

1 September

One M

2 September

One M

C.3 Details of Invoices,
Debit and Credit Notes
of the month of
September where
reversal was reclaimed
in violation of Section
42/43 and that will
become payable in
the return of October
return to be filed by
20th November

1 September

One
Month

2 September

One
Month

D. Mismatches/
Duplicates that may
lead to increase of
liability in the return for
November to be filed
by 20th December

D.1 Details of Invoices,
Debit and Credit Notes
of the month of
September that have
been found to
have mismatched and
may become payable in
the return for
November to be filed by
20th December in case
mismatch not rectified
in the return for October
to be filed by

20th November

1 September

Nil/ Tw
Month

2 September

Nil/ Tw
Month

Form GST PMT - 1[See rule 85(1)]Electronic Liability Register of Registered Person(Part-I: Return related liabilities) (To be maintained at the Common Portal)GSTIN -Name (Legal) -Trade name, if anyTax Period -Act - Central Tax/ State Tax/ UT Tax/ Integrated Tax/ CESS/ All(Amount in Rs.) ☐

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)]/[Credit (CR) (Paid)]/ Reduction (RD)/ Refund adjusted (RF)]
1	2	3	4	5	6

Amount debited/ credited (Central Tax/ State Tax/ UT Tax/ Integrated Tax/ CESS/ Total)	Balance (Payable) (Central Tax/ State Tax/ UT Tax/ Integrated Tax/ CESS/ Total)	Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
7	8	9	10	11	12	13	14	15	16	17	18		

Note. - 1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.

2. Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.

3. Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).

4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

Form GST PMT - 01[See rule 85(1)]Electronic Liability Register of Taxable Person(Part-II: Other than return related liabilities) (To be maintained at the Common Portal)

Demand ID -- GSTIN/ Temporary Id –

Demand date - Name (Legal) –

Trade name, if any -

Stay status – Stayed/
Unstayed

Period - From ----- To ----- (dd/mm/yyyy)

Act-Central Tax/State Tax/UT Tax/Integrated Tax/CESS/All
□(Amount in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)]/[Credit (CR) (Paid)]/ Reduction (RD)/ Refund adjusted (RF)]
1	2	3	4	5	6	7

Amount
debited/
credited
(Central
Tax/ State
Tax/UT
Tax/
Integrated
Tax/
CESS/
Total)
Balance
(Payable)
(Central
Tax/ State
Tax/
UTTax/
Integrated
Tax/
CESS/
Total)

Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total	Stayed/ Status	Unstayed)
-----	----------	---------	-----	--------	-------	-----	----------	---------	-----	--------	-------	-------------------	-----------

8 9 10 11 12 13 14 15 16 17 18 19 20

Note. - 1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.

2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.

3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.

4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.

5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.

6. The closing balance in this part shall not have any effect on filing of return.

7. Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.

8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

Form GST PMT - 2[See rule 86(1)]Electronic Credit Ledger of Registered Person(To be maintained at the Common Portal)GSTIN -Name (Legal) -Trade name, if any -Period -From ----- To ----- (dd/mm/yyyy)Act - Central Tax/ State Tax/ UT Tax/ Integrated Tax/ CESS/ All ☐ (Amount in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit and purpose of utilisation)	Transaction Type [Debit (DR)/ Credit (CR)]
---------	-------------------	---------------	--------------------	---	--

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Credit/ Debit	Balance available																
Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total	Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total						
7	8	9	10	11	12	13	14	15	16	17	18						

Balance of Provisional credit

Sr. No.	Tax period	Amount of provisional credit balance															
Central Tax	State Tax	UT Tax					Integrated Tax	Cess	Total								
1	2	3					4	5	6	7	8						

Mismatch credit (other than reversed)

Sr. No.	Tax period	Amount of mismatch credit															
Central Tax	State Tax	UT Tax					Integrated Tax	Cess	Total								
1	2	3					4	5	6	7	8						

Note. - 1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.

2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

Form GST PMT - 3[See rules 86(4) & 87(11)]Order for re-credit of the amount to cash or credit ledger on rejection of refund claim

Reference No. : Date :

1. GSTIN -

2. Name (Legal) -

3. Trade name, if any

4. Address -

5. Period/ Tax Period to which the credit relates, if any From ----- To -----

6. Ledger from which debit entry was made for claiming refund - cash/ credit ledger

7. Debit entry no. and date -

8. Application reference no. and date -

9. No. and date of order vide which refund was rejected

10. Amount of credit -

Sr. No.	Act (Central Tax/ State Tax/ UT Tax IntegratedTax/ CESS)	Amount of credit (Rs.)	Penalty	Fee	Other	Total
1	2	3	4	5	6	7 8

SignatureNameDesignation of the officerNote. - 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States)Form GST PMT - 4[See rules 85(7), 86(6) & 87(12)]Application for intimation of discrepancy in Electronic Credit Ledger/ Cash Ledger/ Liability Register

1. GSTIN

2. Name (Legal)

3. Trade name, if any

4. Ledger/ Register in which discrepancy noticed Credit ledger registerCashLedger liability

5. Details of the discrepancy

Date	Type of tax	Type of discrepancy	Amount involved
	Central Tax		
	State Tax		
	UT Tax		

Integrated Tax

Cess

6. Reasons, if any

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. Signature{[

Place Date Name of Authorized Signatory Designation/ Status

]Note. - 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States) Form GST PMT - 5 [See rule 87(1)] Electronic Cash Ledger (To be maintained at the Common Portal) GSTIN/ Temporary Id - Name (Legal) - Trade name, if any Period - From ----- To ----- (dd/mm/yyyy) Act - Central Tax/ State Tax/ UT Tax/ Integrated Tax/ CESS/ All ☐ Amount in Rs.)

Sr. No.	Date of deposit/ Debit (dd/mm/yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR)/ Credit (CR)]
1	2	3	4	5	6	7	8
Amount debited/ Balance credited (Central Tax/ State Tax/ UT Tax/ Integrated Tax/ CESS/ Total)							
Tax		Interest	Penalty	Fee	Others	Total	Tax
9	10	11	12	13	14	15	16
Interest		Penalty	Fee	Others	Total	Tax	Interest
17	18	19	20	21	22	23	24

Note. - 1. Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.

- 2. Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.**
- 3. GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head "description".**
- 4. Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head "description" .**
- 5. Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.**
- 6. Date and time of deposit is the date and time of generation of CIN as reported by bank.**
- 7. 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States)**

Form GST PMT - 6[See rule 87(2)]Challan for deposit of goods and services tax

CPIN	<< Auto Generated after submission of information >>	Date << Current date >>	Challan Expiry Date --
{			
GSTIN	<< Filled in/ Auto populated >>		
Name (Legal)	<< Auto Populated >>		
Address	<< Auto Populated >>		
{ - Email address << Auto Populated >> - Mobile No. << Auto Populated >> } }			
Details of Deposit(All Amount in Rs.)			
Government	Major Head	Minor Head	
Tax	Interest	Penalty Fee Others Total	
Government of India	Central Tax (----)		
Integrated Tax (----)			
CESS (----)			

Sub-Total

State (Name)

State Tax (----)

UT (Name)

UT Tax (----)

Total Challan Amount

Total Amount in words

Mode of Payment (relevant part will become active when the particular mode is selected)

{|

e-Payment

(This will include all modes of e-payment such as CC/ DC and net banking. Taxpayer will choose one of this)

|

Over the Counter (OTC)

Bank (Where cash or instrument is proposed to be deposited)

Details of Instrument

Cash

Cheque Demand Draft

|}

NEFT/ RTGS

Remitting bank

Beneficiary name

GST

Beneficiary Account Number (CPIN)

< CPIN >

Name of beneficiary bank

Reserve Bank of India

Beneficiary Bank's Indian Financial System Code (IFSC) IFSC of RBI

Amount

Note: Charges to be separately paid by the person making payment.

Particulars of depositor

Name

Designation/ Status (Manager, partner etc.)

Signature

Date

Paid Challan Information

GSTIN

Taxpayer Name

Name of Bank

Amount

Bank Reference No. (BRN)/ UTR

CIN

Payment Date

Bank Ack. No. (For Cheque/ DD deposited at Bank's counter)

Note. - UTR stands for Unique Transaction Number for NeFT/ RTGS payment. Form GST PMT - 7[See rule 87(8)]Application for intimating discrepancy relating to payment

1. GSTIN
2. Name (Legal)
3. Trade name, if any
4. Date of generation of challan from Common Portal
5. Common Portal Identification Number (CPIN)
6. Mode of payment (tick one) Net banking CC/ DC NEFT/ RTGS OTC
7. Instrument detail, for OTC payment only Cheque/ Draft No. Date Bank/ branch on which drawn
8. Name of bank through which payment made
9. Date on which amount debited/ realized
10. Bank Reference Number (BRN)/ UTR No., if any
11. Name of payment gateway (for CC/DC)
12. Payment detail Central Tax State Tax UT Tax Integrated Tax Cess

13. Verification (by authorized signatory) I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief. { |

Signature

Place Name of Authorized Signatory

Date Designation/ Status

[Note. - 1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.

2. The application may be filed if CIN is not conveyed within 24 hours of debit.

3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.

4. 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States).

[Form-GST-RFD-01 [Substituted by Punjab Notification No.

G.S.R.2/P.A.5/2017/S.164/Amd.(8)/2017, dated 29.12.2017 (w.e.f. 29.6.2017).]] [See rule

89(1)] Application for Refund Subject Registered/Casual/Un-registered/Non-resident taxable person

1	GSTIN / Temporary ID							
2	Legal Name							
3	Trade Name, if any							
4	Address							
5	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6	Amount of Refund Claimed (Rs.)	Act	Tax Fees	Interest	Penalty	Fees	Others	Total
	Central tax							
	State / UT tax							
	Integrated tax							
	Cess							
	Total							
7	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
(b)	Exports of services- with payment of tax							
(c)	Exports of goods / services- without payment of tax(accumulated ITC)							
(d)	On account of order							
Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any			
(i)	Assessment							

- (ii) Provisional assessment
- (iii) Appeal
- (iv) Any other order (specify)
ITC accumulated due to inverted tax structure [clause (ii) offirst proviso to section 54(3)]
- (e) On account of supplies made to SEZ unit/ SEZ developer (withpayment of tax)
- (f) On account of supplies made to SEZ unit/ SEZ developer(without payment of tax)
- (g) Recipient of deemed export
- (h) Tax paid on a supply which is not provided, either wholly orpartially, and for which invoice has not been issued (tax paid onadvance payment)
- (i) Tax paid on an intra-State supply which is subsequently heldto be inter-State supply and vice versa(change of

- POS)
- (k) Excess payment of tax, if any
- (l) Any other (specify)
- | | | | | | | |
|---|-------------------------|--------------|-------------------|------|-----------------|-------------|
| 8 | Details of Bank account | Name of bank | Address of branch | IFSC | Type of account | Account No. |
|---|-------------------------|--------------|-------------------|------|-----------------|-------------|
- Whether Self-Declaration filed by Applicant u/s 54(4) if applicable
- 9 Yes No

Declaration[second proviso to section 54(3)]I hereby declare that the goods exported are not subject to any export duty, I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed .SignatureName -Designation/Status

[Declaration [Substituted by Punjab Notification No. G.S.R.32/P.A.5/2017/S.164/Amd.(13)/2018, dated 29.5.2018 (w.e.f. 29.6.2017).]] [section 54(3)(ii)]I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/state tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed. SignatureName -Designation/Status

[Declaration] [Substituted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).] [rule 89(2)(f)]I hereby declare that tax has not been collected from the Special Economic Zone unit/the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim. SignatureName -Designation/Status

Declaration[rule 89(2)(g)](For recipients of deemed export)I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. SignatureName -Designation/Status

Self-Declaration[rule 89(2)(1)]I_____ (Applicant) having GSTIN/ temporary Id-----, solemnly affirm and certify that in respect of the refund amounting to Rs, ---/ with respect to the tax, interest, or any other amount for the period from—to—, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person. SignatureName -Designation / Status (This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification I/We <TaxpayerName> hereby solemnly affirm and. declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been

received by me/us earlier. Place Date Signature of Authorised Signatory (Name) Designation/ Status
(Annexure 1) Statement-1 [rule 89(5)] Refund Type: ITC accumulated due to inverted tax structure
[clause (ii) of first proviso to section 54(3)]

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed $[(1 \times 4 \div 3) - 2]$
1	2	3	4	5

Statement 2: [Rule 89(2)(c): Refund Type: Exports of services with payment of Tax: (Amount in Rs.)

Sr. No.	Invoice details	Integrated tax	Cess	BRC/FIRC	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10+11)				
No.	Date	Value	Taxable value	Amt.		No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12

Statement 3: [rule 89(2)(b) and 89(2)(c)] Refund Type: Export without payment of tax (accumulated ITC) (Amount in Rs.)

Sr. No.	Invoice details	Goods/ Services (G/S)	Shipping bill/ Bill of export	EGM Details	BRC/FIRC						
	No.	Date	Value	Port code No.	No.	Date	Ref No.	Date	No.	Date	
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)] Refund Type: Export without payment of tax (accumulated ITC) - calculation of refund amount (Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount $(1 \times 2 + 3)$
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)] Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN/UIN	Invoice details	Shipping bill/ Bill of export	Integrated Tax	Cess	Integrated tax and cess involved in debit not, if any	Integrated tax and cess involved in credit not, if any	Net Integrated tax any cess $(8+9+10+11)$
		Endorsed invoice by SEZ					

No	Date	Value	No.	Date	Taxable Value	Amt.						
1	2	3	4	5	6	7	8	9	10	11	12	

Statement-5[rule 89(2)(d) and 89(2)(e)]Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)(Amount in Rs.)

Sr. No.	Invoice details	Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoiceno.									
No.	Date	Value	No.									
1	2	3	4									

Statement-5A[rule 89(4)]Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) - calculation of refund amount(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1 * 2 ÷ 3)
1	2	3	4

Statement-6[rule 89(2)(o)]Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice versa)Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: OrderDate:(Amount in Rs.)

Details of invoices covering transaction as infra -State / inter-State transaction subsequently earlier

Transaction which were consolidated as intra-State / intra-State supply subsequently

Invoice details	Integrated tax	Central tax	State/UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/UT tax	Cess	Place of Supply		
No.	Date	Value	Taxable Value									
1	2	3	4	5	6	7	8	9	10	11	12	13

Statement-7[rule 89(2)(k)]Refund Type: Excess payment of tax, if any in case of last return filed.(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
Integrated tax	Central tax	State/UT tax	Cess			
1	2	3	4	5	6	7

Annexure-2Certificate[rule 89(2)(m)]This is to certify that in respect of the refund amounting to Rs.< > > ----- (in words) claimed by M/s..... (Applicant's Name) GSTIN/ Temporary IDfor the tax period <----->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.Signature of the Chartered Accountant/ Cost Accountant:Name:Membership Number:PlaceDateNote - This Certificate is not required to be furnished by the applicant claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the ActInstructions -

1. Terms used:

(a) B to C:	From registered person to unregistered person
(b) EGM:	Export General Manifest
(c) GSTIN:	Goods and Services Tax Identification Number
(d) IGST:	Integrated goods and services tax.
(e) ITC:	Input tax credit
(f) POS:	Place of Supply (Respective State)
(g) SEZ:	Special Economic Zone
(h) Temporary ID:	Temporary Identification Number
(i) UIN:	Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.

3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application,

4. Acknowledgement in Form GST RFD-02 will be issued if the application is found complete in all respects.

5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.

7. Declaration shall be filed in cases wherever required.

8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.

9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR- 1 and GSTR-2.

11. BRC or FIRC details will be-mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.

12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.

13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).

[Form-GST-RFD-02 [Substituted by Punjab Notification No.

G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).]] [See rules 90(2), 90(2) and 95(2)] Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number >

Acknowledgment Number

:

Date of Acknowledgment

:

GSTIN/ UIN/ Temporary ID, if applicable

:

Applicant's Name

:

Form No. :
 Form Description :
 Jurisdiction (tick appropriate) :
 Centre State Union Territory :
 Filed by :

Refund Application Details

Tax Period

Date and Time of Filing

Reason for Refund

Amount of Refund Claimed :

Tax Interest Penalty Fees Others Total

Central Tax

State/ UT tax

Integrated Tax

Cess

Total

Note 1: The status of the application can be viewed by entering ARN through < Refund > Track Application Status on the GST System Portal. Note 2: It is a system generated acknowledgement and does not require any signature. Form-GST-RFD-03[See rule 91(2)] Deficiency Memo

Reference No. : Date :

< DD/MM/YYYY > To _____ (GSTIN/ UIN/ Temporary ID) _____

(Name) _____ (Address) Subject : Refund Application Reference No. (ARN)

Dated < DD/MM/YYYY > -Reg. Sir/ Madam, This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr. No. Description (select the reason from the drop down of the Refund application)

1. < MULTI SELECT OPTION >

2.

Other < TEXT BOX > {any other reason other than the reason select from the 'reason master'}

You are advised to file a fresh refund application after rectification of above deficiencies

Date : Signature (DSC) :

Place : Name of Proper Officer :

Designation :

Office Address :

[Form-GST-RFD-04 [Substituted by Punjab Notification No.

G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).]] [See rule 91(2)]

Sanction Order No. : < DD/MM/YYYY > Date :

To _____ (GSTIN) _____ (Name) _____ (Address) Provisional

Refund Order Refund Application Reference No. (ARN) Dated < DD/MM/YYYY >

Sr. No.	Description	Central Tax	State	UT tax	Integrated Tax	Cess
i.	Amount of refund claimed					
ii.	10% of the amount claimed as refund(to be sanctioned later)					
iii.	Balance amount (i-ii)					
iv.	Amount of refund sanctioned					
	Bank Details					
v.	Bank Account No. as per application					
vi.	Name of the Bank					
vii.	Address of the Bank/ Branch					
viii.	IFSC					
ix.	MICR					

Office Address :

Payment Advice No. :<DD/MM/YYYY> Date :

DD/MM/YYYY >GSTIN/ UIN/ Temporary ID < > Name : < > Refund Amount (as per Order) :

Description	Integrated Tax					Central Tax					State/UT tax					Cess				
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total		
Net Refund amount sanctioned																				
Interest on delayed Refund																				
Total																				

Detailsof the Bank

- i. Bank Account no as per application
- ii. Name of the Bank
- iii. Name and Address of the Bank/ branch
- iv. IFSC
- v. MICR

Date : Signature (DSC) :

Place : Name :

Designation :

Office Address :

To _____ (GSTIN/ UIN/ Temporary ID) _____ (Name) _____
 (Address)[Form-GST-RFD-06 [Substituted by Punjab Notification No.
 G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).]] [See rule 92(1),
 92(3), 92(4), 92(5) & 96(7)]

Order No. : <DD/MM/YYYY> Date :

To _____ (GSTIN/ UIN/ Temporary ID) _____ (Name) _____
 (Address) Show cause notice No. (If applicable)

Acknowledgment No. Date : <DD/MM/YYYY> Refund Sanction/Rejection Order

Refund Sanction/ Rejection Order Sir/ Madam, This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*. << reasons, if any, for granting or rejecting refund >> Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows: * Strike out whichever is not applicable

Description	Integrated Tax	Central Tax	State/ UT tax	Cess	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total

1. Amount of refund/ interest* claimed

2. Refund sanctioned on provisional basis (OrderNo. date) (if applicable)

3. Refund amount inadmissible
 <<reason dropdown>>
 <Multiple reasons to be

allowed>

4. Gross amount
to be paid (1 - 2 -
3)

5. Amount
adjusted against
outstanding
demand(if any)
under the
existing law or
under the Act.

Demand

OrderNo.

date....., Act

Period<Multiplerows

possible- add

row to be given>

6. Net amount to
be paid

Note - 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others*Strike out whichever is not applicable&1. I hereby sanction an amount of INR _____ to M/s _____ having GSTIN _____ under sub-section (5) of section 54) of the Act/ under section 56 of the Act@@Strike out whichever is not applicable(a)#and the amount is to be paid to the bank account specified by him in his application;(b)the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;(c)an amount of ----- rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----- rupees is to be paid to the bank account specified by him in his application##Strike-out whichever is not applicable.Or&2. I hereby credit an amount of INR _____ to Consumer Welfare Fund under sub-section (...) of Section (...) of the Act. .&3. I hereby reject an amount of INR _____ to M/s _____ having GSTIN _____ under sub-section (...) of Section (...) of the Act.&Strike-out whichever is not applicable

Date : Signature (DSC) :

Place : Name :

Designation :

Office Address :

[Form-GST-RFD-07 [Substituted by Punjab Notification No.

G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).]] [See rule 92(1), 92(2) & 96(6)]

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

To _____ (GSTIN/ UIN/ Temp.ID No.) _____ (Name) _____
(Address)

Acknowledgment No.<DD/MM/YYYY> Date :

Order for Complete adjustment of sanctioned RefundPart-ASir/ Madam,With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

Refund Calculation	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i. Amount of Refund claimed					
ii. Net Refund Sanctioned on Provisional Basis(Order No. date)					
iii. Refund amount inadmissible rejected <<reasondropdown>>					
iv. Refund admissible (i-ii-iii) Refund adjusted against outstanding demand (asper order no.) under existing law or under this law..					
v. DemandOrder No. date<Multiplerows may be given>					
vi. Balance amount of refund	Nil	Nil			Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.OrPart-B Order for withholding the refundThis has reference to your refund application referred to above and information/ documents furnished in the matter.The amount of refund sanctioned to you has been withheld due to the following reasons :

Refund Order No.:

Date of issuance of
Order:

Sr. No.	Refund Calculation	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i.	Amount of Refund Sanctioned					
ii.	Amount of Refund Withheld					
iii.	Amount of Refund Allowed					

Reasons for withholding of the refund :

<<Text>>

I hereby, order that the amount of claimed/ admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date : Signature (DSC) :

Place : Name :

Designation :

Office Address :

Form-GST-RFD-08[See rule 92(3)]Notice for rejection of application for refund

SCN No. : <DD/MM/YYYY> Date :

To _____ (GSTIN/ UIN/ Temporary ID) _____ (Name) _____

(Address) Acknowledgment No.

ARN Date : <DD/MM/YYYY>

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons :

Sr. No.	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
---------	--	---------------------

i.

ii.

iii. Other {any other reason other than the reasons mentioned in 'reason master'}

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above. You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice. You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date : Signature (DSC) :

Place : Name :

Designation :

Office Address :

Form-GST-RFD-09[See rule 92(3)]Reply to show cause notice Date: < DD/MM/YYYY >

1. Reference No. of Notice

2. GSTIN/ UIN

3. Name of business (Legal)

4. Trade name, if any

5. Reply to the notice

6. List of documents uploaded

Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my

7. knowledge and belief and nothing has been concealed therefrom. Signature of

Authorised Signatory Name Designation/ Status Place Date --- DD/MM/YYYY

Place Signature of Authorised Signatory

Date
of
issue

Date (Name)

Designation/ Status

[Form-GST-RFD-10 [Substituted by Punjab Notification No.

G.S.R.26/P.A.5/2017/S.164/Amd.(2)/2017, dated 18.7.2017 (w.e.f. 29.6.2017).]] [See rule 95(1) Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) < DD/MM/YY > : From < DD/MM/YY > To
5. Amount of Refund Claim : < INR > < In Words >

Amount

Central Tax

State/Ut Tax

Integrated Tax

Cess

Total

6. Details of Bank Account :

- | | |
|----|--------------------------------------|
| a. | Bank Account Number |
| b. | Bank Account Type |
| c. | Name of the Bank |
| d. | Name of the Account Holder/ Operator |
| e. | Address of Bank Branch |
| f. | IFSC |
| g. | MICR |

8. Verification I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/any

other person/class of persons specified/notified by the Government.

Date : Signatory Place : Signature of Authorised Signatory : Name : Designation/Status
Form GST ASMT - 01 [See rule 98(1)] Application for Provisional Assessment under section 60

1. GSTIN
2. Name
3. Address
4. Details of Commodity/ Service for which tax rate/ valuation is to be determined

Sr. No.	HSN	Name of commodity/ service	Tax rate	Valuation	Average monthly turnover of the commodity/service
Central tax	State/ UT tax	Integrated tax	Cess		
1	2	3	4	5	6
					7 8 9

5. Reason for seeking provisional assessment
6. Documents filed

7. Verification-

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

Signature of Authorised Signatory

Name

Designation/ Status -----

Date -----

Form GST ASMT - 02 [See rule 98(2)]

Reference No: Date

To _____ GSTIN _____ Name _____

Application Reference No: (ARN) Dated

Notice for Seeking Additional Information / Clarification / Documents for provisional assessment
Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same: << text >> You are, therefore, requested to provide the information /documents within a period of << 15 days >> from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you. You are requested to appear before the undersigned for personal hearing on << Date --- Time --- Venue --- >>. Signature Name Designation
Form GST ASMT - 03 [See rule 98(2)] Reply to the notice seeking additional information

1. GSTIN

2. Name
3. Details of notice vide which additional information sought Notice No. Notice date
4. Reply
5. Documents filed

6. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation / Status Date Form GST ASMT - 04 [See rule 98(3)]

Reference No: Date

To GSTIN-Name-(Address)-

Application Reference No: (ARN) Dated

Order of Provisional Assessment This has reference to your application mentioned above and reply dated , furnishing information/documents in support of your request for provisional assessment.

Upon examination of your application and the reply, the provisional assessment is allowed as under: << text >> The provisional assessment is allowed subject to furnishing of security amounting to Rs. ----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----- (date). Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued. Signature Name Designation Form GST ASMT - 05 [See rule 98(4)] 1. Furnishing of Security

1. GSTIN

2. Name

3. Order vide which security Order Order date
is prescribed No.

4. Details of the security
furnished

Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Note -Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

(i)The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.(ii)I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.(iii)The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised SignatoryNameDesignation/StatusDateBond for provisional assessment[Rule 98(3) & 98(4)]I/We of,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/the Governor of (State) (hereinafter called the "Governor") in the sum of rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this day of,Whereas final assessment of Integrated tax/ central tax/ State tax / Union territory tax on (name of goods/services or both-HSN: _____) supplied by the above bounded obligor from time to time could not be made for want of full information with regard to the value or rate of tax applicable thereto;and whereas the obligor desires that the provisional assessment in accordance with the provisions of Section 60 be made;And Whereas the Commissioner has required the obligor to furnish bank guarantee for an amount of rupees endorsed in favour of the President/Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned;The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;In The Witness Thereof these presents have been signed the day hereinbefore written by the obligor(s).Signature(s) of obligor(s).Date :Place

witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this day of (month)
(year)..... of..... (Designation) for and on behalf of the President of
India./ Governor of..... (state)

Form GST ASMT - 06[See rule 98(5)]

Reference No: Date

To, GSIT-Name-Address

Application Reference No: (ARN) Provisional Assessment order No: Date Date
.....

Notice for seeking additional information / clarification / documents for final assessment Please
refer to your application and provisional assessment order referred to above. The following
information / documents are required for finalization of provisional assessment: << text >> You are,
therefore, requested to provide the information / documents within a period of << 15 days >> from
the date of receipt of this notice to enable this office to take a decision in the matter. Please note that
in case no information is received by the stipulated date your application is liable to be rejected
without making any further reference to you. You are requested to appear before the undersigned for
personal hearing on << Date ---- Time ----- Venue ----- >> Signature Name Designation Form GST
ASMT - 07[See rule 98(5)]

Reference No: Date

To, GSIT Name Address

Provisional Assessment order No: Date

Final Assessment Order Preamble - << Standard >> In continuation of the provisional assessment
order referred to above and on the basis of information available / documents furnished, the final
assessment order is issued as under: Brief facts - Submissions by the applicant - Discussion and
finding - Conclusion and order - The security furnished for the purpose can be withdrawn after
compliance with the order by filing an application. Signature Name Designation Form GST ASMT -
08[See rule 98(6)] Application for Withdrawal of Security

1. GSTIN

2. Name

3. Details vide which security
furnished ARN Date

4. Details of the security to be
withdrawn

Sr. No.	Mode	Reference no./Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

5. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation/Status
-Date -Form GST ASMT - 09[See rule 98(7)]

Reference No: Date

To, _____ GSIT _____ Name _____ Address _____

Application Reference No.: Date

Order for release of security or rejecting the application This has reference to your application mentioned above regarding release of security amounting to Rs. -----[----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby released. Or Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons: << text >> Therefore, the application for release of security is rejected. Signature Name Designation Date Form GST ASMT -10[See rule 99(1)]

Reference No: Date

To, GSIT Name Address

Tax period - F.Y. -

Notice for intimating discrepancies in the return after scrutiny This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed: << text >> You are hereby directed to explain the reasons for the aforesaid discrepancies by ----- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard. Signature Name Designation Form GST ASMT -11[See rule 99(2)] Reply to the notice issued under section 61 intimating discrepancies in the return

1. GSTIN

2. Name

3. Details of the notice Reference No. Date

4. Tax Period

5. Reply to the discrepancies

Sr. No.	Discrepancy	Reply
---------	-------------	-------

6. Amount admitted and paid, if any -

Act	Tax	Interest	Others	Total
-----	-----	----------	--------	-------

7. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation / Status Date - Form GST ASMT-12 [See rule 99(3)]

Reference No: Date:

To, GSIT Name Address

Tax period - ARN - F.Y. - Date -

Order of acceptance of reply against the notice issued under section 61 This has reference to your reply dated ----- in response to the notice issued vide reference no. ----- dated ----- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter. Signature Name Designation Form GST ASMT -13 (See rule 100(1))

Reference No: Date:

To _____ GSIT Name Address-

Tax period - Notice Reference No. F.Y. - Return Type - Date-

Assessment order under section 62 Preamble - << standard >> The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date. Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under: Introduction Submissions, if any Discussions and Findings Conclusion Amount assessed and payable (Details at Annexure): (Amount in Rs.)

Sr. No. Tax Period Act Tax Interest Penalty Others Total

1	2	3	4	5	6	7	8

Total

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order. You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues. Signature Name Designation Form GST ASMT -14 [See rule 100(2)]

Reference No: Date:

To _____ Name Address

Tax period - F.Y. -

Show Cause Notice for assessment under section 63 It has come to my notice that you/your company/firm, though liable to be registered under section ----- of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below: Brief Facts - Grounds - Conclusion - OR It has come to my notice that your

registration has been cancelled under sub-section (2) of section 29 with effect from -----
and that you are liable to pay tax for the above mentioned period. Therefore, you are hereby directed
to show cause as to why a tax liability along with interest not be created against you for conducting
business without registration despite being liable for registration and why penalty should not be
imposed for violation of the provisions of the Act or the rules made thereunder. In this connection,
you are directed to appear before the undersigned on ----- (date) at -----
(time) Signature Name Designation Form GST ASMT -15 [See rule 100(2)]

Reference No: Date:

To, Temporary ID Name Address

Tax period - SCN preference no. - F.Y. - Date

Assessment order under section 63 Preamble - << standard >> The notice referred to above was
issued to you to explain the reasons for continuing to conduct business as an un-registered person,
despite being liable to be registered under the Act. OR The notice referred to above was issued to you
to explain the reasons as to why you should not pay tax for the period as your registration
has been cancelled under sub-section (2) of section 29 with effect from ----- Whereas, no
reply was filed by you or your reply was duly considered during proceedings held on -----
date(s). On the basis of information available with the department / record produced
during proceedings, the amount assessed and payable by you is as under: Introduction Submissions,
if any Conclusion (to drop proceedings or to create demand) Amount assessed and payable:- (details
at Annexure) (Amount in Rs.)

Sr. No. Tax Period Act Tax Interest Penalty Others Total

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

Total

Please note that interest has been calculated upto the date of passing the order. While making
payment, interest for the period between the date of order and the date of payment shall also be
worked out and paid along with the dues stated in the order. You are hereby directed to make the
payment by << date >> failing which proceedings shall be initiated against you to recover the
outstanding dues. Signature Name Form GST ASMT -16 [See rule 100(3)]

Reference No: Date:

To GSTIN/ID Name Address

Tax period - F.Y. -

Assessment order under section 64 Preamble - << standard >> It has come to my notice that
un-accounted for goods are lying in stock at godown ----- (address) or in a vehicle stationed at
----- (address & vehicle detail) and you were not able to, account for these goods or
produce any document showing the detail of the goods. Therefore, I proceed to assess the tax due on
such goods as under: Introduction Discussion & finding Conclusion Amount assessed and payable
(details at Annexure)

Sr. No. Tax Period Act Tax Interest Penalty Others Total

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

Total

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order. You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues. Signature Name Form GST ASMT -17 [See rule 100(4)] Application for withdrawal of assessment order issued under section 64

1. GSTIN /ID

2. Name

3. Details of the order

Reference No. Date of issue of order

4. Tax Period, if any

5. Grounds for withdrawal

6. Verification-I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation/Status _____ Date -

Form GST ASMT -18 [See rule 100(5)]

Reference No: Date:

GSTIN/ID Name Address

ARN - Date -

Acceptance or Rejection of application filed under section 64 (2) The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. dated stands withdrawn. OR The reply furnished by you vide application referred to above has not been found to be in order for the following reasons: << Text box >> Therefore, the application filed by you for withdrawal of the order is hereby rejected. Signature Name Designation Form GST ADT - 01 [See rule 101(2)]

Reference No: Date:

To, ----- GSTIN Name Address Period - F.Y. (s) - Notice for conducting audit Whereas it has been decided to undertake audit of your books of account and records for the financial year(s) to in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on ----- And whereas you are required to:-(i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and (ii) furnish such information as may be required and render assistance for timely completion of the audit. You are hereby directed to attend in person or through an authorised representative on (date) at (place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit. In case of failure to

comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard. Signature
... NameDesignationForm GST ADT - 02[See rule 101(5)]

Reference No: Date:

To,-----GSTINNameAddressAudit Report No. -
datedAudit Report under section 65(6)Your books of account and records for the FY
..... has been examined and this Audit Report is prepared on the basis of information
available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State/UT tax	Cess
------------------	----------------	-------------	-----------------	------

Tax

Interest

Any amount other

[Upload Pdf file containing audit observation]You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act. SignatureNameDesignationForm GST ADT - 03[See rule 102(1)

Reference No: Date:

To,-----GSTIN -----Name -----Address -----Tax period - F.Y. (s) -
-----Communication to the registered person for conduct of special audit under section
66Whereas the proceedings of scrutiny of return /enquiry/investigation/ are going on;And
whereas it is felt necessary to get your books of account and records examined andaudited by
----- (name), chartered accountant / cost accountant nominated by the
Commissioner;You are hereby directed to get your books of account and records audited by the said
chartered accountant / cost accountant.Signature -----Name -----Designation
-----Form GST ADT - 04[See rule 102(2)]

Reference No: Date:

To,-----GSTINNameAddressInformation of Findings
upon Special AuditYour books of account and records for the F.Y has been examined by
----- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis
of information available / documents furnished by you and the findings/discrepancies are as under:

Short payment of	Integrated tax	Central tax	State/UT tax	Cess
------------------	----------------	-------------	-----------------	------

Tax

Interest

Any amount other

[Upload pdf file containing audit observation]You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act. SignatureNameDesignationForm GST ARA -01[See Rule 104(1)]Application Form for Advance Ruling

1. GSTIN Number, if any/ User-id
2. Legal Name of Applicant
3. Trade Name of Applicant (Optional)
4. Status of the Applicant [registered /un-registered]
5. Registered Address/Address provided while obtaining user id
6. Correspondence address, if different from above
7. Mobile No. [with STD/ISD code]
8. Telephone No. [with STD/ISD code]
9. Email address
10. Jurisdictional Authority

<<name,
 designation,
 address>>
11. i. Name of Authorised representative

Optional

iii. Email Address
12. Nature of activity(s) (proposed / present) in respect of which advance ruling sought

A. Category Factory / Manufacturing Warehouse/Deport Office/Sale Office EOU/ STP/ EFITP Works Contract	Wholesale Business Bonded Warehouse Leasing Business SEZ (Provision for file attachment also)	Retail Business Service Provision Service Recipient Input Service Distributor (ISD)
---	---	--
13. Issue/s on which advance ruling required (Tick whichever is applicable) :-
 - (i) classification of goods and/or services or both
 - (ii) applicability of a notification issued under the provisions of the Act
 - (iii) determination of time and value of supply of goods or services or both
 - (iv) admissibility of input tax credit of tax paid or deemed to have been paid

- (v) determination of the liability to pay tax on any goods or services or both
- (vi) whether applicant is required to be registered under the Act
- (vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term
14. Question(s) on which advance ruling is required
15. Statement of relevant facts having a bearing on the question(s) raised.
Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the
16. aforesaid question(s) (i.e. applicant's viewpoint and submissions on issues on which the advance ruling is sought).
17. I hereby declare that the question raised in the application is not (tick) -
- a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act
- b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act

18. Payment details

Challan
Identification
Number
(CIN)—Date -

Verification I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Place _____ Date _____

Signature _____
Name of Applicant/Authorised
Signatory _____
Designation/Status _____

Form GST ARA -02[See Rule 106(1)]Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	

- 6 Address of appellant at which notices may be sent
 - 7 Email Address of the appellant
 - 8 Mobile number of the appellant
 - 9 Jurisdictional officer / concerned officer
 - 10 Designation of jurisdictional officer /concerned officer
 - 11 Email Address of jurisdictional officer /concerned officer
 - 12 Mobile number of jurisdictional officer /concerned officer
 - 13 Whether the appellant wishes to be heard in person? Yes/No
 - 14 The facts of the case (in brief)
 - 15 Ground of Appeal
 16. Payment details
- Challan
Identification
Number
(CIN)-Date -

Prayer In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; grant a personal hearing; and pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. And for this act of kindness, the appellant, as is duty bound, shall ever pray.

Verification I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Place _____ Date _____ Signature Name of Applicant/Authorised Signatory Designation/Status

Farm GST ARA -03[See Rule 106(2)] Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN , if any/User id of the person who has sought advance ruling	
4	Legal Name of the person referred to in serial number 3.	
5	Name and designation of jurisdictional officer/concerned officer	
6	Email Address number of jurisdictional officer/concerned officer	
7	Mobile number of jurisdictional officer/concerned officer	
8	Whether the jurisdictional officer/concerned officer wishes to be heard in person?	

9 Facts of the case (in brief)

10 Grounds of Appeal

PrayerIn view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, < Place > may be pleased to: set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; grant a personal hearing; and pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.

VerificationI, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Place _____ Date _____ Signature _____ Name and designation of the concerned officer / jurisdictional officer

Form GST APL - 01[See rule 108(1)]Appeal to Appellate Authority

1. GSTIN/ Temporary ID/UIN -

2. Legal name of the appellant -

3. Trade name, if any -

4. Address -

5. Order no. - Order date -

6. Designation and address of the officer passing the order appealed against -

7. Date of communication of the order appealed against -

8. Name of the authorised representative -

9. Details of the case under dispute -

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

Description	Central tax	State/UT tax	Integrated tax	Cess
-------------	-------------	--------------	----------------	------

- a) Tax/Cess
- b) Interest
- c) Penalty
- d) Fees
- e) Other Charges
- (v)Market value of seized goods

10. Whether the appellant wishes to be heard in person - Yes / No

11. Statement of facts:-

12. Grounds of appeal:-

13. Prayer:-

14. Amount of demand created, admitted and disputed

Particulars of demand/refund	Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total amount	
Amount of demand created (A)	a) Tax/Cess					< total>	< total>
b)Interest	< total >						
c) Penalty	< total>						
d) Fees	< total>						
e) Other charges	< total>						
Amount of demand admitted (b)	a) Tax/Cess					< total>	< total>
b)Interest	< total >						
c) Penalty	< total>						
d) Fees	< total>						
e) Other charges	< total>						
Amount of demand dispute (C)	a) Tax/Cess					< total>	< total>
b)Interest	< total >						
c) Penalty	< total>						
d) Fees	< total>						
e) Other charges	< total>						

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

(a) Details of payment required

Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total amount
Tax/Cess					< total >
Interest					< total >
(a) Admitted amount					< total >
Penalty					< total >
Fees					< total >
Other charges					< total >

(b) Pre-deposit (10% of disputed tax/cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Tax/Cess	< total >	< total >
----------	-----------	-----------

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10 % of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr. No.	Description	Tax payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of tax paid
	Central tax	State/UT tax	Integrated tax	CESS	
1	2	3	4	5	6
1.	Integrated tax		Cash Ledger		
	Credit Ledger				
2.	Central tax		Cash Ledger		
	Credit Ledger				
3.	State/UT tax		Cash Ledger		
	Credit Ledger				
4.	CESS		Cash Ledger		
	Credit Ledger				

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

Sr. No.	Description	Amount payable	Debit entry no.	Amount paid						
Integrated tax	Central tax	State/UT tax	CESS	Integrated tax	Central tax	State/UT tax	CESS			
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)]									

16. Whether appeal is being filed after the prescribed period - Yes/No

17. If 'Yes' in item 17 -

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

18. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Admitted amount [in the Table in sub-clause (a)of clause 14 (item (a))]]					

VerificationI, < >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.Place:Date:< Signature >Name of the Applicant:Form GST APL - 02[See rule 108(3)]Acknowledgment for submission of appeal< Name of applicant>< GSTIN/Temp ID/UIN/Reference Number with date >Your appeal has been successfully filed against < Application Reference Number >

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
- 6.

Amount of pre-deposit-	
Date of acceptance/rejection of appeal-	
7.	
8. Date of appearance -	Date:
Time:	
9. Court Number/Bench Court:	Bench:
Place:	Signature>
Date:	Name:Designation:
	On behalf of Appellate Authority/AppellateTribunal/Commissioner/Additional or JointCommissioner

Form GST APL - 03[See rule 109(1)]Application to the Appellate Authority under sub-section (2) of Section 107

1. Name and designation of the appellant	Name-Designation-Jurisdiction-State/Center-Name of the State-
2. GSTIN/Temporary ID/UIN-	
3. Order no.	Date-
4. Designation and address of the officer passing the order appealed against-	
5. Date of communication of the order appealed against-	
6. Details of the case under dispute-	
(i) Brief issue of the case under dispute-	
(ii) Description and classification of goods/services in dispute-	
(iii) Period of dispute-	
(iv) Amount under dispute-	
Description	Central tax State/UT tax Integrated tax Cess
a) Tax/Cess	
b) Interest	
c) Penalty	
d) Fees	
e) Other charges	
7. Statement of facts-	

8. Grounds of appeal-

9. Prayer-

10. Amount of demand in dispute, if any -

Particulars of demand/refund, if any	Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total amount	
Amount of demand created, if any (A)	a) Tax/Cess					< total >	< total >
b) Interest	< total >						
c) Penalty	< total >						
d) Fees	< total >						
e) Other charges	< total >						
Amount under dispute (B)	a) Tax/Cess					< total >	< total >
b) Interest	< total >						
c) Penalty	< total >						
d) Fees	< total >						
e) Other charges	< total >						

Place:Date:Signature >Name of the Applicant Officer:Designation:Jurisdiction:Form GST APL - 04[See rules 113(1) and 115]Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court

Order no. -

Date of order -

1. GSTIN/Temporary ID/UIN -

2. Name of the appellant-

3. Address of the appellant-

4. Order appealed against-

Number- Date-

5. Appeal no.

Date-

6. Personal Hearing -

7. Order in brief-

8. Status of order- Confirmed/Modified/Rejected

9. Amount of demand confirmed:

Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total					
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	
a) Tax										
b) Interest										
c) Penalty										

- d) Fees
- e) Others
- f) Refund

Place:Date:Signature>< Name of the Appellate Authority/Tribunal/Jurisdictional Officer>Designation:Jurisdiction:

Form GST APL - 05[See rule 110(1)]Appeal to the Appellate Tribunal

1. GSTIN/Temporary ID/UIN -
2. Name of the appellant -
3. Address of the appellant -
4. Order appealed against- Number- Date-
5. Name and Address of the Authority passing the order appealed against -
6. Date of communication of the order appealed against -
7. Name of the representative -
8. Details of the case under dispute:
 - (i) Brief issue of the case under dispute
 - (ii) Description and classification of goods/services in dispute
 - (iii) Period of dispute
 - (iv) Amount under dispute:

Description	Central tax	State/UT tax	Integrated tax	Cess
-------------	-------------	--------------	----------------	------

- a) Tax/Cess
- b) Interest
- c) Penalty
- d) Fees
- e) Other charges
 - (v) Market value of seized goods
9. Whether the appellant wishes to be heard in person?
10. Statement of facts
11. Grounds of appeal
12. Prayer
13. Details of demand created, disputed and admitted

Particulars of demand	Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total amount	
Amount demanded/rejected >, if any (A)	a) Tax/Cess					< total >	< total >
b) Interest	< total >						>
c) Penalty	< total >						
d) Fees	< total >						
e) Other charges	< total >						

Amount under dispute (B)	a) Tax/Cess	< total >	< total >
b) Interest	< total >		
c) Penalty	< total >		
d) Fees	< total >		
e) Other charges	< total >		
Amount admitted (C)	a) Tax/Cess	< total >	< total >
b) Interest	< total >		
c) Penalty	< total >		
d) Fees	< total >		
e) Other charges	< total >		

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

(a)Details of amount payable :

Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total amount		
a) Admitted amount	Tax/Cess					< total >	< total >
Interest	< total >						
Penalty	< total >						
Fees	< total >						
Other charges	< total >						

b) Pre-deposit[(20% of disputed tax/cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess not exceeding Rs. 100 crore in respect of IGST and Rs. 50 crore in respect of cess)] [Substituted '(20% of disputed tax)' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

(b)Details of payment of admitted amount and pre-deposit [pre-deposit 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs. 100 crore in respect of IGST and Rs. 50 crore in respect of cess] [Substituted '(pre-deposit 20% of the disputed tax and cess)' by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

Sr. No.	Description	Tax payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of tax paid
---------	-------------	----------------	------------------------------------	--------------------	-----------------------

Integrated tax	Central tax	State/UT tax	CESS					
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
	Credit Ledger							
2.	Central tax		Cash Ledger					
	Credit Ledger							
3.	State/UT tax		Cash Ledger					
	Credit Ledger							
4.	CESS		Cash Ledger					
	Credit Ledger							

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

Sr. No.	Description	Amount payable	Debit entry no.	Amount paid						
Integrated tax	Central tax	State/UT tax	CESS	Integrated tax	Central tax	State/UT tax	CESS			
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

15. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any [Inserted by Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

Verification I, < >, hereby solemnly affirm and declare that the

information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Place: _____ Date: _____ Signature > Name of the Applicant: _____ Designation/Status: _____ Form GST APL - 06 [See rule 110(2)] Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sl. No. Particulars

- 1 Appeal No. - Date of filing -
- 2 GSTIN/Temporary ID/UIN-
- 3 Name of the appellant-
- 4 Permanent address of the appellant-
- 5 Address for communication-
- 6 Order no. Date-
7. Designation and Address of the officer passing the order appealed against-
8. Date of communication of the order appealed against-
9. Name of the representative-
10. Details of the case under dispute-
 - (i) Brief issue of the case under dispute-
 - (ii) Description and classification of goods/services in dispute-
 - (iii) Period of dispute-
 - (iv)

Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
----------------------	-------------	--------------	----------------	------
 - (a) Tax
 - (b) Interest
 - (c) Penalty
 - (d) Fees
 - (e) Other charges (specify)
 - (v)

Market value of seized goods-	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-
Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be	Whether the decision or order appealed against involves any question relating to place of supply - Yes No
In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax	(i) Name of the Adjudicating Authority-
 - (ii) Order Number and date of Order-
 - (iii) GSTIN/UIN/Temporary ID-
- 11
- 12
- 13
- 14

(iv) Amount involved:

	Head	Tax	Interest	Penalty	Refund	Total
Integrated tax						
Central tax						
State/UT tax						
Cess						

15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					

16 In case of cross-objections filed by the Commissioner State/UTtax/Central tax:

(i) Amount of tax demand dropped or reduced for the period of dispute

(ii) Amount of interest demand dropped or reduced for the period of dispute

(iii) Amount of refund sanctioned or allowed for the period of dispute

(iv) Whether no or lesser amount imposed as penalty

Total

17 Reliefs claimed in memorandum of cross -objections.

18 Grounds of Cross objection

Verification I, the respondent, do hereby declare that what is stated above is true to the best of my information and belief. Verified today, the day of 20.....
 .Place: Date: <Signature> Name of the Applicant/Officer: Designation/Status of Applicant/officer:

Form GST APL - 07 [See rule 111(1)] Application to the Appellate Tribunal under sub section (3) of Section 112

1. Name and designation of the appellant

Name: Designation Jurisdiction State/Center-Name of the State:

2. GSTIN/Temporary ID/UIN-

3. Appellate Order no. _____ Date- _____

4. Designation and address of the Appellate Authority passing the order appealed against-

5. Date of communication of the order appealed against-

6. Details of the case under dispute-

(i) Brief issue of the case under dispute-

(ii) Description and classification of goods/services in dispute-

(iii) Period of dispute-

(iv) Amount under dispute-

Description	Central tax	State/UT tax	Integrated tax	Cess
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a) Tax/Cess

b) Interest

c) Penalty

d) Fees

e) Other charges

7. Statement of facts-

8. Grounds of appeal-

9. Prayer-

10. Amount demanded, disputed and admitted:

Particulars of demand, if any	Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total amount	
Amount of demand created, if any (A)	a) Tax/Cess					< total >	< total >
b) Interest	< total >						
c) Penalty	< total >						
d) Fees	< total >						
e) Other charges	< total >						
Amount under dispute (B)	a) Tax/Cess					< total >	< total >
b) Interest	< total >						
c) Penalty	< total >						
d) Fees	< total >						
e) Other charges	< total >						

Place:

Date:

<SignatureName of the Officer:Designation:Jurisdiction :-

Form GST APL - 08[See rule 114(1)]Appeal to the High Court under section 117

1. Appeal filed by Taxable person/Government of <...>

2. GSTIN/Temporary ID/UINName of the appellant/officer-

3. Permanent address of the appellant, if applicable-

4. Address for communication-

5. Order appealed against

Number- Date-

6. Name and Address of the Appellate Tribunal passing the order appealed against-

7. Date of communication of the order appealed against-

8. Name of the representative

9. Details of the case under dispute:

(i) Brief issue of the case under dispute with synopsis

(ii) Description and classification of goods/services in dispute

(iii) Period of dispute

(iv) Amount under dispute:

Description	Central tax	State/UT tax	Integrated tax	Cess
a) Tax/Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				
(v) Market value of seized goods				

10. Statement of facts

11. Grounds of appeal

12. Prayer

13. Annexure(s) related to grounds of appeal

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

Place:Date:SignatureName:Designation/Status:Form GST
TRAN - 1[See rule 117(1), 118, 119 and 120]Transitional ITC/Stock Statement

1. GSTIN -

2. Legal name of the registered person -

3. Trade Name, if any -

**4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:-
Yes/No**

5. Amount of tax credit carried forward in the return filed under existing laws:

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1), [Section 140(4)(a) and Section 140 (9)]) [Inserted by Punjab Notification No. G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017, dated 3.10.2017 (w.e.f. 29.6.2017).]

Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6

Total

(b) Details of statutory forms received for which credit is being carried forward Period: 1st Apr 2015 to 30th June 2017

TIN of Issuer Name of Issuer Sr. No. of Form Amount Applicable VAT Rate
C-Form

Total

F-Form

Total

H/I-Form

Total

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)

C Forms F Forms

Registration No. in existing law	Balance of ITC of VAT and [Entry Tax] in last return	Turnover for which forms Pending	Tax payable on (5)	Turnover for which forms Pending	Tax payable on (7)	ITC reversal relatable to [(3) and] (5)	H/I Forms (5)	Transit on ITC 2-(4+6-7+9)
1	2	3	4	5	6	7	8	9 10

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140 (2)).

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

Sr. no	Invoice/ Document no.	Invoice/ document Date	Supplier's registration no. under existing law	Recipients' registration no. under existinglaw	Details of capital goods on which credit hasbeen partially availed	Total eligible cenvat credit under existinglaw	Total cenvat credit availed under existing law	Total cenvat credit unavailed under existinglaw (admissible as ITC of central tax) (9-10)
Value	Duties and taxes paid							
ED/CVD	SAD							
1	2	3	4	5	6	7	8	9
								10

Total

(b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax (For all registrations on the same PAN and in the same State)

Sr. no	Invoice/ Document no.	Invoice/ document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details regarding capital goods on which credit	Total eligible VAT [and ET]	Total VAT [and ET] credit	Total VAT [and ET] credit unavailed under existing
--------	-----------------------------	------------------------------	---	--	---	---	---------------------------------------	--

					is not availed	credit under law	availed under law	law as ITC of State/UT tax) (8-9)	
Taxes paid	Value	VAT [and ET]							
1	2	3	4	5	6	7	8	9	10

Total

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

(a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) 140(6) and 140(7))

Sr. no.	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock				Eligible Duties paid on such inputs
	HSN as applicable	Unit	Qty.	Value	
1	2	3	4	5	6
7A Where duty paid invoices (including Credit Transfer Document (CTD)) are available					
Inputs					
Inputs contained in semi-finished and finished goods					
7B Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) -Credit in terms of Rule 117 (4)					

Inputs

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5) and Section 140(7):

Registration number of the supplier or input service distributor	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes (state taxes)	VAT/[ET]	Date on which entered in recipients books of account
1	2	3	4	5	6	7	8	9	10

(c) Amount of VAT and Entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/UTGST under sections 140(3), 140(4)(b) and 140(6)

Details of inputs in stock	Total input tax credit claimed under earlier law	Total input tax credit related to exempt sales not claimed under earlier law	Total Input tax credit admissible as SGST/UTGST	VAT [and Entry Tax] paid
Description	Unit	Qty	Value	5 6 7 8
1	2	3	4	

Inputs

Inputs contained in semi-finished and finished goods

(d) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) (To be there only in States having VAT at single point)

Details of inputs in stock

Description	Unit	Qty	Value	Tax paid
1	2	3	4	5

Sl. No.	Registration no. under existing law(Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance eligible for credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC of CENTRAL TAX	Distribution document/invoice	ITC of CENTRAL TAX transferred
No.	Date						
1	2	3	4	5	6	7	8
							9

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

Sl. No.	Challan No.	Challan date	Type of goods (inputs/semi-finished/finished)	Details of goods with job-worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
GSTIN of Job Worker, if available								

Indian Kanoon - <http://indiankanoon.org/doc/101297864/>

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

Sl. No.	Challan No.	Challan date	Type of goods (inputs/semi-finished/finished)	Details of goods with job-worker		Unit	Quantity	Value
				HSN	Description			
1	2	3	4	5	6	7	8	9
GSTIN of Manufacturer								

Total

10. Details of goods held in stock as agent on behalf of the principal under section 142 (14) of the SGST Act

a. Details of goods held as agent on behalf of the principal

Sl. No.	GSTIN of Principal		Details of goods with Agent		Value Input Tax to be taken	
Description	Unit		Quantity			
1	2		3	4	5	6 7

b. Details of goods held by the agent

Sl. No.	GSTIN of Principal		Details of goods with Agent		Value Input Tax to be taken	
Description	Unit		Quantity			
1	2		3	4	5	6 7

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

Sl. No.	Registration No of VAT	Service Tax Registration No.	Invoice/document no.	Invoice/document date	Tax Paid	VAT paid Taken as SGST Credit or Service Taxpaid as Central Tax Credit
1	2	3	4	5	6	7

Total

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

Sl No.	Document no.	Document date	GSTIN no. of recipient, (if applicable)	Name & address of recipient	Details of goods sent on approval basis				
HSN	Description	Unit	Quantity	Value					
1	2	3	4	5	6	7	8	9	10

Total

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

Signature Name of Authorised Signatory Place Date Designation/Status [Instructions: [Inserted by Punjab Notification No. G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017, dated 3.10.2017 (w.e.f. 29.6.2017).]

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).**2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file Trans3 besides availing credit in table 7A under the heading "inputs.]**

Form GST TRAN - 2[See Rule 117(4)]

1. GSTIN -

2. Name of Taxable person -

3. Tax Period: month..... year.....

Details of inputs held on stock on [appointed date] [Substituted 'appointment date' by Punjab Notification No. G.S.R.2/P.A.5/2017/S.164/Amd.(8)/2017, dated 29.12.2017 (w.e.f.

4. 29.6.2017).] in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.

Opening stock for the Outward tax period Closing supply made balance

HSN as applicable	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

5.

[Credit of] [Substituted 'Credit on' by Punjab Notification No.

G.S.R.2/P.A.5/2017/S.164/Amd.(8)/2017, dated 29.12.2017 (w.e.f. 29.6.2017).]State Tax on the stock mentioned in 4 above(To be there only in States having VAT at single point)

Opening stock for the tax period	Outward supply made	Closing balance						
HSN as applicable	Unit	Qty.	Qty	Value	State Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

Verification (by authorised signatory)I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefromSignatureName of Authorised

Signatory.....PlaceDateDesignation/Status.....[Substituted by

Notification No. G.S.R. 20/P.A.5/2017/S.164/Amd.(27)/2019, dated 8.4.2019 (w.e.f. 29.6.2017).]