

# Himachal Pradesh Goods and Services Tax Rules, 2017

HIMACHAL PRADESH

India

## Himachal Pradesh Goods and Services Tax Rules, 2017

### Rule

### HIMACHAL-PRADESH-GOODS-AND-SERVICES-TAX-RULES-2017 of 2017

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Himachal Pradesh Goods and Services Tax Rules, 2017Published vide Notification No. EXN-F(10)-13/2017, dated Shimla-171002, 27th June, 2017Last Updated 25th May, 2019No. EXN-F(10)-13/2017, dated Shimla-171002, 27th June, 2017. - In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), and on the recommendations of the Council, the Governor, Himachal Pradesh is pleased to make the following rules to carry out the purposes of the said Act, namely:-

## Chapter I Preliminary

### 1. Short title, [\*\*\*] [Omitted 'Extent' by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).] and Commencement.

(1)These rules may be called the Himachal Pradesh Goods and Services Tax Rules, 2017.(2)They shall deem to have come into force with effect from 24th June, 2017.

### 2. Definitions.

- In these rules, unless the context otherwise requires,-(a)"Act" means the Himachal Pradesh Goods and Services Tax Act, 2017 ( 10 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 shall have the meanings respectively assigned to them in the Act.

## Chapter II

### Composition

#### 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 Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).](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 Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).] 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

Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).] 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 on 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).][Provided] [Substituted 'Provided further' by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] 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 one-time 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 e-mail 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 email 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] [Substituted 'digitally signed' by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).] 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]**

(1)Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place 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.(1A)[ A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.] [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).](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] [Substituted 'signed' by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).] 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 nontaxable online recipient.**

(1)Any person supplying online information and database access or retrieval services from a place outside India to a nontaxable 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 the Central Goods and Services Tax Act, 2017 shall be deemed to be granted under the Himachal Pradesh Goods and Services Tax Act, 2017.] [Inserted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).](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 Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).] 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.] [Substituted 'the said rule' by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).] (1A) [Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in FORM GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.] [Inserted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).] (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 [Substituted by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).] (c) violates the provisions of section 171 of the Act or the rules made thereunder;]

### **21A. [ Suspension of registration. [Substituted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]**

(1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date 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 on 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 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 subsection (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. EXN-F(10)-24/2018, dated 4.9.2018 (w.e.f. 27.6.2017).](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 Form GST REG-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:[\*\*\*] [Omitted 'Provided further that a person having centralised registration under the provisions of Chapter V of the Finance Act, 1994 (32 of 1994) shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law.' by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).](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.] [Inserted by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).](4)Every person registered under any of the existing laws, who is not liable to be registered under the Act may, [on or before 31st December, 2017] [Substituted 'on or before 31st October, 2017' by Notification No. EXN-F(10)-41/2017, dated 29.11.2017 (w.e.f. 27.6.2017).], 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 the trustee or 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.] [Substituted 'specified under the provisions of the Information Technology Act, 2000 (21 of 2000)' by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).] [Chapter IV] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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-section (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 said 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.**

- The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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. EXN-F(10)-24/2018, dated 4.9.2018 (w.e.f. 27.6.2017).](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 said Act shall be deemed to have been paid for the purposes of the second proviso to subsection (2) of section 16.[Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.] [Inserted by Notification No. EXN-F(10)-5/2018, dated 5.6.2018 (w.e.f. 27.6.2017).](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 subsection (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 sub-section (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 Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).]Provided that any extension of the time limit notified by the Central Commissionershall 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 subsection (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 sub-section (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 subsection (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, de-merger, 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, de-merger, 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-02 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. [Substituted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]**

(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-02A 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-02A 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- $D1 = (E \div F) \times C1$  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 [and entry 92A] [Inserted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] 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,  $C3 = C2 - (D1 + D2)$ ;(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 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 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 T<sub>e</sub> 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 T<sub>e</sub> 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 'integrated tax and central tax' by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).](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 Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]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 Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).]**

- 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 [, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.] [Inserted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).](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 [\*\*\*] [Omitted 'or sent from one job worker to another' by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).] 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 [or within such further period as may be extended by the Commissioner by a notification in this behalf:Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner shall be inserted;] [Inserted by Notification No. EXN-F(10)-41/2017, dated 29.11.2017 (w.e.f. 27.6.2017).](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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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 un-registered 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 un-registered 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 Board 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 on Payment of Integrated Tax" or "Supply Meant For Export 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 sub-section (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.[Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).] [Inserted by Notification No. EXN-F(10)-33/2018,

dated 31.12.2018 (w.e.f. 27.6.2017).]

#### **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. (4) A registered taxable person may upload, on the common portal, a tax invoice issued by him in FORM GST INV-1, obtain an Invoice Reference Number from the common portal and production of the said Invoice Reference Number shall be deemed to be production of the invoice under the Act for a period of 30 days from the date of uploading.

#### **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.[Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).] [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).]

## **50. Receipt voucher.**

- A receipt voucher referred to in clause (d) of sub-section (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,-(a)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 sub-section (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 sub-section (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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).](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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).](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 the supplier;(b)nature of the document;(c)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;(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(d)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 non-banking 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.[Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).] [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).](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.[Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).] [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).](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 Board, 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. EXN-F(10)-24/2018, dated 4.9.2018 (w.e.f. 27.6.2017).]-(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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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 sub-section (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 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.(1A)[ For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Number, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.] [Inserted by Notification No. EXN-F(10)-5/2018, dated 3.7.2018 (w.e.f. 27.6.2017).](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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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 sub-section (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 sub-section (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 non-resident 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 subsection (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, return in FORM GSTR-3B, in lieu of FORM GSTR-3, may be furnished in such manner and subject to such conditions as may be notified by the Commissioner.

## **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 purpose 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 sub-section (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.**

- 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] 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-section (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of [thirty months] [Substituted 'eighteen months' by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] 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 an 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, a 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).](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 unregistered 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] Payment of Tax

## 85. Electronic Liability Register.

(1)The electronic liability register specified under subsection (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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] 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 [section 49A and section 49B.] [Inserted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).](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 purpose 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 sub-section (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 Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).] (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 that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by -(a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf; (b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties; (c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit: Provided further that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days. Explanation. - For the purpose 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 purpose 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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,-(a)the recipient of deemed export supplies; or(b)the supplier of deemed export

supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes and undertaking to the effect that the supplier may claim the refund.] 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 sub-section (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 subrule (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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] (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 subsection (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 subsection (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 other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; (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, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both; (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;] [Substituted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).] (E) [ "Adjusted Total turnover" means the sum total of the value of - [Substituted by Notification No. EXN-F(10)-24/2018, dated 4.9.2018 (w.e.f. 27.6.2017).] (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 Notification No. EXN-F(10)-40/2017, dated 20.11.2017 (w.e.f. 27.6.2017).] (F) [ "Relevant period" means the period for which the claim has been filed. [Substituted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).] (4A) In the case of supplies received on which the supplier has availed the benefit of notification No. 48/2017-State Tax dated 20th November, 2017, refund of input tax credit availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both shall be granted. ] [Inserted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] (4B) [ Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has -(a) received supplies on which the supplier has availed the benefit of the notification No. 40/2017-State Tax (Rate) dated the 20th November, 2017, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-40/2017, dated the 21st November, 2017 or 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; or(b)availed the benefit of 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, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.](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:-Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} 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 subrule (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-rule (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 State 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).](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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]

## **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, subsection (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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).](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 or otherwise, 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.] [Substituted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).](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;] [Substituted by Notification No. EXN-F(10)-5/2018, dated 5.6.2018 (w.e.f. 27.6.2017).](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 services] [Inserted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).] 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 [a departure manifest or] [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).] 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 [or FORM GSTR-3B, as case may be] [Inserted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]; (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. [Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs: Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.] [Inserted by Notification No. EXN-F(10)-41/2017, dated 29.11.2017 (w.e.f. 27.6.2017).] (3) Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR-3 [or FORM GSTR-3B, as case may be] [Inserted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]; 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-State Tax dated 20th November, 2017 or Notification No. 40/2017-State Tax (Rate) dated 20th November, 2017 or Notification No. 41/2017- Integrated Tax

(Rate) dated 23rd October, 2017.] [Inserted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).](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 notification No. 48/2017-State Tax, dated the 20th November, 2017, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-40/2017, dated the 21st November, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-State Tax (Rate) dated the 20th November, 2017, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-40/2017, dated the 21st November, 2017 or 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 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]

**96A. [ [Export] [Inserted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).] 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 [or such further period as may be allowed by the Commissioner] [Inserted by Notification No. EXN-F(10)-40/2017, dated 20.11.2017 (w.e.f. 27.6.2017).] 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).](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.[Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.] [Inserted by Notification No. EXN-F(10)-41/2017, dated 29.11.2017 (w.e.f. 27.6.2017).](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 subrule (3) shall be restored immediately when the registered person pays the amount due.(5)The State 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. EXN-F(10)-28/2018, dated 9.10.2018 (w.e.f. 27.6.2017).]

## **97. [ Consumer Welfare Fund. [Substituted by Notification No. EXN-F(10)-28/2018, dated 29.9.2018 (w.e.f. 27.6.2017).]**

(1)All amounts of State tax and income from investment along with other monies specified in section 57 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 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 Himachal Pradesh 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.Provided further that an amount equivalent to fifty per cent of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 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 utilisation 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 Central Government may specify;(b)to require any applicant to produce before it, or before a duly authorized officer of the Central Government or 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 utilisation 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 Consumer Welfare Fund established by the State Government under



section 57 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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 sub-section (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 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 subsection (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 State 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 sub-section (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 release of security furnished under sub-rule (4) after issue of 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 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 subsection (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 subsection (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 part thereof] [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).] 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 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 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 special audit, the registered person shall be informed of the findings of special audit in FORM GST ADT-04.[Chapter XII] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] Advance Ruling

### **103. [ [Substituted by Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).]**

The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.] [Substituted by Notification No. EXN-F(10)-28/2018, dated 29.9.2018 (w.e.f. 27.6.2017).]

### **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 relevant documents accompanying such application shall be signed in the manner specified in rule 26.

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

- A copy of the advanced 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 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 Authority.**

- A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent (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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] 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 issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of 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.

## **109B. [ Notice to person and order of revisional authority in case of revision. [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).]**

(1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in FORM GST RVN-01 and shall give him a reasonable opportunity of being heard. (2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed. [Substituted by Notification No. EXN-F(10)-28/2018, dated 9.10.2018 (w.e.f. 27.6.2017).]

## **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 sub-section (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 filing of the appeal under subrule (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 issue of 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 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 sub-section (1) of section 117 shall be filed in FORM GST APL-08.(2)The grounds of appeal and the form of verification as contained in FORM GST APL-08 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).]  
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 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 that in the case of a claim under sub-section (1) of section 140, the application shall specify separately- (i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and (ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i); (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 Notification No. EXN-F(10)-24/2018-Loose, dated 11.9.2018 (w.e.f. 27.6.2017).] (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 sub-section (4) or subsection (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 [\*\*\*] [Omitted 'of eligible taxes and duties or, as the case may be' by Notification No. EXN-F(10)-31/2017, dated 26.9.2017 (w.e.f. 27.6.2017).], 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) (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) The credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract State tax at the rate of nine per cent. or more and forty per cent. 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 scheme shall be available for six tax periods from the appointed date. (b) Such 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 Himachal Pradesh Value Added Tax Act, 2005 (ii) the document for procurement of such goods is available with the registered person. (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 Notification No. EXN-F(10)-25/2017, dated 1.9.2017 (w.e.f. 27.6.2017).] [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 Notification No. EXN-F(10)-24/2018-Loose, dated 11.9.2018 (w.e.f. 27.6.2017).] (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 [the period specified in rule 117 or such further period as extended by the Commissioner] [Substituted 'a period of ninety days of the appointed day' by Notification No. EXN-F(10)-31/2017, dated 20.11.2017 (w.e.f. 27.6.2017).], 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 agent. [Substituted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]**

- Every person to whom the provisions of section 141 or sub-section (12) of section 142 apply shall, within [the period specified in rule 117 or such further period as extended by the Commissioner], 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.]

#### **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 [the period specified in rule 117 or such further period as extended by the Commissioner] [Substituted 'ninety days of the appointed day' by Notification No.



EXN-F(10)-31/2017, dated 20.11.2017 (w.e.f. 27.6.2017).], submit details of such goods sent on approval in FORM GST TRAN-1.

### **120A. [ [Revision of declaration in Form GST TRAN-1. [Inserted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).]**

] - 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.]

### **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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] Anti-Profiteering

### **122. Constitution of the Authority.**

- The Authority shall consist of,-(a)a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and(b)four Technical Members who are or have been Commissioners of State tax or central tax [for at least one year] [Inserted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).] or have held an equivalent post under the existing law, to be nominated by the Council.

### **123. Constitution of the Standing Committee and Screening Committees.**

(1)The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it .(2)A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of-(a)one officer of the State Government, to be nominated by the Commissioner, and(b)one officer of the Central Government, to be nominated by the Chief Commissioner.

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

(1)The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council(2)The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary

of Rs. 2,25,000 reduced by the amount of pension.(3)[ The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.] [Substituted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).](4)The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty- five years, whichever is earlier and shall be eligible for reappointment:Provided that [a] [Inserted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).] person shall not be selected as the Chairman, if he has attained the age of sixty-two years.[Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.] [Inserted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).](5)The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:Provided that [a] [Inserted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).] person shall not be selected as a Technical Member if he has attained the age of sixty-two years.[Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.] [Inserted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).]

**125. [ Secretary to the Authority. [Substituted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).]**

- An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority.]

**126. Power to determine the methodology and procedure.**

- The Authority may determine the methodology and procedure for determination as to whether the reduction in rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.

**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 Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).]

## **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 may be allowed by the Authority] [Substituted 'as allowed by the Standing Committee' by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f.

27.6.2017).] 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 subrules (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 (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 the reduction in the 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 alongwith interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;(c)the deposit of an amount equivalent to fifty percent of the amount determined under the above clause in the Fund

constituted under section 57 and the remaining fifty percent of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;(d)imposition of penalty as specified under the Act; and(e)cancellation of registration under the Act.Explanation. - For the purpose of this sub-rule, the expression, "concerned State" means the State in respect of which the Authority passes an order.] [Substituted by Notification No. EXN-F(10)-5/2018, dated 5.6.2018 (w.e.f. 27.6.2017).](4)[ If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.] [Inserted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).]

### **134. [ Decision to be taken by the majority. [Substituted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).]**

(1)A minimum of three members of the Authority shall constitute quorum at its meetings.(2)If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.]

### **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 State 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.**

- The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.Explanation. - For the purposes of this Chapter,(a)"Authority" means the National Anti-profiteering Authority constituted under rule 122;(b)"Committee" means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;[c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the

rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.] [Substituted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).](d)"Screening Committee" means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.[Chapter XVI] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] E-way Rules

**138. [ Information to be furnished prior to commencement of movement of goods and generation of e-way bill. [Substituted by Notification No. EXN-F(10)-14/2018, dated 22.3.2018 (w.e.f. 27.6.2017).]**

(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 where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.Explanation. - The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.]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. [Substituted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).] - For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of Himachal Pradesh, notification No. 56/2018-State Tax, dated the 25th October, 2018, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-31/2018, dated the 26th October, 2018 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 the 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 cannot 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:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over DimensionalCargo
2.	For every 100 km. or part thereof thereafter	One additional day other than Over DimensionalCargo
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 DimensionalCargo:

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 cannot 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 (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 generated- (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 the 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 No. 2/2017-STATE TAX (RATE) dated the 30th June, 2017 published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-14/2017-Loose dated the 30th 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 No. 7/2017-STATE TAX (RATE) dated 30th June 2017 published in the Gazette of Himachal Pradesh, vide number EXNF( 10)-15/2017 dated the 30th June, 2017 as amended from time to time and notification No. EXN-F(10)-33/2017 dated the 9th October, 2017 published in the Gazette of Himachal Pradesh, vide number EXNF( 10)-33/2017 dated the 12th October, 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.(o)[ where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.] [Inserted by Notification No. EXN-F(10)-5/2018, dated 5.6.2018 (w.e.f. 27.6.2017).]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.**

(1) 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 clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel. [Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.] [Inserted by Notification No. EXN-F(10)-24/2018, dated 4.9.2018 (w.e.f. 27.6.2017).] (2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading. (3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of FORM GST EWB-01 shall be auto populated by the common portal on the basis of the information furnished in FORM GST INV-1. (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods. (5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill. (a) tax

invoice or bill of supply or bill of entry; or(b)a delivery challan, where the goods are transported for reasons other than byway of supply.

### **138B. Verification of documents and conveyances.**

(1)The Commissioner or an officer empowered by him in this behalf may authorize 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.(2)The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.(3)The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

### **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 Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, 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.][Explanation. [Substituted by Notification No. EXN-F(10)-14/2018, dated 27.3.2018 (w.e.f. 27.6.2017).] - For the purposes of this Chapter, the expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place.]

### **138E. [ Restriction on furnishing of information in PART A of FORM GST EWB-01. [Inserted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).]**

- Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB- 01 in respect of a registered person, whether as a

supplier or a recipient, who, - (a) being a person paying tax under section 10, has not furnished the returns for two consecutive tax periods; or (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months: Provided that the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him: Provided further that no order rejecting the request of such person to furnish the information in PART A of FORM GST EWB 01 under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard: Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner. Explanation. - For the purposes of this rule, the expression "Commissioner" shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b). [Chapter - XVII] [Inserted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).] 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] [Inserted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).] 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 subsection (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 Notification No. EXN-F(10)-24/2018-Loose, dated 11.9.2018 (w.e.f. 27.6.2017).] [or section 129 or section 130] [Inserted by Notification No. EXN-F(10)-5/2018, dated 3.7.2018 (w.e.f. 27.6.2017).] 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-08.

**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

distrain, 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 under the provision of 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-incharge 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-16prohibiting.-(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] [Inserted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).] 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 EWB-01 [Substituted by Notification No. EXN-F(10)-14/2018, dated 22.3.2018 (w.e.f. 27.6.2017).]](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 | Place of Dispatch  |
| A.3 | GSTIN of Recipient |
| A.4 | Place of Delivery  |
| A.5 | Document Number    |
| A.6 | Document Date      |
| A.7 | Value of Goods     |

A.8 HSN Code

A.9 Reason for Transportation

Part-B

B.1 Vehicle Number for Road

B.2 Transport Document Number/Defence Vehicle No./Temporary Vehicle Registration No./Nepal or Bhutan VehicleRegistration No.

Notes. - 1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.

**2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.**

**3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.**

**4. Place of Delivery shall indicate the PIN Code of place of delivery.**

**5. Place of dispatch shall indicate the PIN Code of place of dispatch.**

**6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3.**

**7. Reason for Transportation shall be chosen from one of the following:-**

Code Description

- 1 Supply
- 2 Export or Import
- 3 Job Work
- 4 SKD or CKD
- 5 Recipient not known
- 6 Line Sales
- 7 Sales Return
- 8 Exhibition or fairs
- 9 For own use
- 0 Others

[Form GST EWB-02 [Substituted by Notification No. EXN-F(10)-14/2018, dated 22.3.2018 (w.e.f. 27.6.2017).]](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 Notification No. EXN-F(10)-14/2018, dated 22.3.2018 (w.e.f. 27.6.2017).]](See rule138C)Verification Report

Part A

Name of the Officer

Place of inspection

Time of inspection

Vehicle Number

E-Way Bill Number

Tax Invoice or Bill of Supply or Delivery Challan or Bill ofEntry date

Tax Invoice or Bill of Supply or Delivery Challan or Bill ofEntry 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

Integratedtax

Central tax

State orUnion territory tax

Cess

Penalty payable

Integrated tax

Central tax

State or Union territory tax

Cess

Details of Notice

Date

Number

Summary of findings

[Form GST EWB-04 [Substituted by Notification No. EXN-F(10)-14/2018, dated 22.3.2018 (w.e.f. 27.6.2017).]] (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 Notification No. EXN-F(10)-14/2018, dated 22.3.2018 (w.e.f. 27.6.2017).]] (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) Dated 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

Attracts TDS

GSTIN of operator

GSTIN of TDS Authority

Export

Supplies made to SEZ

Deemed export

Sl. No.	Description of Goods	HSN	Qty.	Unit	Price (per unit)	Total Value	Discount if any	Taxable Value	Central Tax	State or Union territory tax	Integrated tax	Cess
Rate	Amt.	Rate	Amt.	Rate	Amt.	Rate	Amt.					

Freight

Insurance

Packing and

Forwarding

Charges etc.

Total

Total

Invoice

Value

(In

figure)

Total

invoice

value in

words)

SignatureName of the SignatoryDesignation or Status"[Form GST ITC-01] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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

Sl. No.	GSTIN/Registration under CX/ VAT of supplier	Invoice *	Description of inputs held in stock, inputs contained in semifinished 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
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

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

		stock						
No.	Date	Central tax	State tax	Ut Tax	Integrated tax	Cess		
1	2	3	4	5	6	7	8	9
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 invoice9. 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 herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from. Signature of authorised signatory \_\_\_\_\_ Name \_\_\_\_\_ Designation \_\_\_\_\_

--- dd/mm/yyyy

[Form GST ITC-02] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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 Name of the Firm issuing certificate Name of the certifying Chartered Accountant/Cost Accountant(c) Membership number(d) Date of issuance of certificate of 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 \_\_\_\_\_ Designation \_\_\_\_\_  
--- dd/mm/yyyy

[Form GST ITC-02A [Inserted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]] [See rule 41A] Declaration for transfer of ITC pursuant to registration under sub-section (2) of Section 25

1. GSTIN of transferor
2. Legal name of transferor
3. Trade name of transferor, if any
4. GSTIN of transferee
5. Legal name of transferee
6. Trade name of transferee, if any
7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3

Central Tax

State Tax

UT Tax

Integrated Tax

Cess

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

\_\_\_\_\_  
Name \_\_\_\_\_ Designation \_\_\_\_\_

--- dd/mm/yyyyInstructions: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[ (i) Application reference applicable only for section 18 (4)] number (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).

Sl No.	GSTIN/Registration under CX/ VAT of supplier	Invoice * Bill of entry	Description of inputs held in stock, inputs contained in semifinished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Quantity	Value ** (As adjusted by debit note/creditnote)	Amount of ITC claimed (Rs.)
No.	Date	Central tax	State tax	Ut Tax	Integrated tax	Cess	
1	2	3	4	5	6	7	8
5 (a) Inputs held in stock (where invoice is available)							
5 (b) Inputs contained in semi-finished and finished goods held in							

stock (where  
invoice available)

5 (c) Capital  
goods held in  
stock (where  
invoice available)

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

5 (e) Capital  
goods held in  
stock (where  
invoice not  
available)

\* (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 Notification No. EXN-F(10)-28/2018, dated 29.9.2018 (w.e.f. 27.6.2017).] 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				
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 \_\_\_\_\_ Designation \_\_\_\_\_  
--- dd/mm/yyyy

[Form GST ITC-04] [Substituted by Notification No. EXN-F(10)-24/2018, dated 4.9.2018 (w.e.f. 27.6.2017).] [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 jobwork (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 worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
	Quantity									
1	2	3	4	5	6	7	8	9	10	11

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

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes		
	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	Invoice No. in case supplied from premises	Invoice date in case supplied from premises	Description of goods	UQC	Quantity	Original challan No. under which goods	Original challan date under which goods	Nature of job work done by job worker	Losses & wastes	

	of jobworker issued by the Principal	of jobworker issued by the Principal					have beensent for job work	have been sent for job work		
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 herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

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

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 concerns only)

2. 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

(v) Public Limited Company

(vi) Society/Club/Trust 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)		-	4. Name of the State
5. Centre	Jurisdiction details		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			District
Taluka/Block			
State			PIN Code
Latitude			Longitude
(b)	Contact Information		
Office Email Address		Office Telephone number	STD
Mobile Number		Office Fax Number	STD
(c)	Nature of		

premises				
Own	Leased	Rented	Consent Shared	Others (specify)
(d)	Nature of business activity being carried out at above mentioned premises (Please tick applicable)			
Warehouse/Depot		Godown		Retail Business
Office/Sale Office		Cold Storage		Transport services
Others Specify				
8.	Details of additional place of business	Add for additional place(s) of business, if an(Fill up the same information as in item 7 [(a),(b), (c) & (d)])		
9.	Details of Bank Accounts (s)			
Total number of BankAccounts maintained by the applicant for conducting business(Upto 10 Bank Accounts to be reported)				
Details of Bank Account 1				
Account Number				
Type of Account				
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)	
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	

#### 11. 22. 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)	
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  
 Block/Taluka  
 City/Town/Locality/Village          District  
 State    PIN Code

12.

23.  
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. 24.

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.

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

[FORM GST ENR-02] [Inserted by Notification No. EXN-F(10)-5/2018, dated 3.7.2018 (w.e.f. 27.6.2017).] [See Rule 58(1A)] Application for obtaining unique common enrolment number [Only for transporters registered in more than one State or Union Territory having the same PAN]

1. (a) Legal Name

(b) PAN

2. Details of registrations having the same PAN

Sl. No. GSTIN Trade Name State/UT

3. Verification

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

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

For office use-

Enrolment No.                      Date

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

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

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

5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)

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

GSTIN of e-commerce operator

**6. [ Zero rated supplies and Deemed Exports [Substituted by Notification No. EXN-F(10)-43/2017, dated 27.12.2017 (w.e.f. 27.6.2017).]**

GSTIN of recipient	Invoice details	Shipping bill/Bill of export	Integrated Tax	Central Tax	State/UT Tax	Cess	Taxable value	Amt.	Rate	Taxable value	Amt.	Rate	Taxable value	Amt.
No.	Date	Value	No.	Date	Rate									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

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	Amount
-------------	---------------	--------

Integrated Tax	value			
	Central Tax	State Tax/ UT Tax	Cess	
1	2	3	4	5 6
<b>7A. Intra-State supplies</b>				
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 [amendments thereof]											

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

Rate of tax	Total Taxable value	Amount			
Integrated Tax	Central Tax	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 (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 tax period

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

taxliability)

11A (1).

Intra-State  
supplies (Rate  
Wise)

11A (2).

Inter-State  
Supplies (Rate  
Wise)

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

11B (1).

Intra-State  
Supplies (Rate  
Wise)

11B (2).

Inter-State  
Supplies (Rate  
Wise)

II Amendment  
of  
informationfurnished  
in Table No.  
11[1] in GSTR-1  
statement for  
earlier  
taxperiods[Furnish  
revised

information]

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

**12. HSN-wise summary of outward supplies**

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

**13. Documents issued during the tax period**

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

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

recipient of supply.

Signature

Place Name of Authorised Signatory.....

Date Designation/ Status.....

Instructions -

## **1. Terms used:**

a. GSTIN: Goods and Services Tax Identification 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. 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/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.

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

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

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

**7. Table 6 to capture information related to:**

(i)Exports out of India(ii)Supplies to SEZ unit/ and SEZ developer(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)					
No.	Date	Value	Integrated Tax	Central Tax	State/ UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10	11

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

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

### 4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details	Integrated Tax	Cess							
No.	Date	Value	Rate	Taxable value	Tax amount					
1	2	3	4	5	6					

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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signature

Place Name of Authorised Signatory.....

Date Designation/ Status.....

[Form GSTR-2] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][See rule 60(1)]Details of inward supplies of goods or services

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person Auto Populated

(b) Trade name, if any Auto Populated

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

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details	Rate	Taxable value	Amount of Tax	Place of supply	Whether input or input	Amount of ITC available
-------------------	-----------------	------	---------------	---------------	-----------------	------------------------	-------------------------



(Name of service/  
of Capital  
State/ goods(incl  
UT) 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	14	15	16

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

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

4A. Inward  
supplies  
received  
from a  
registered  
supplier(attracting  
reverse  
charge)

4B. Inward  
supplies  
received

from an  
unregistered  
supplier

4C. Import  
of service

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

GSTIN of supplier	Details of bill of entry	Rate	Taxable value	Amount	Whether input/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available				
No.	Date	Value	Integrated Tax	Cess	Integrated Tax	Cess				
1	2	3	4	5	6	7	8	9	10	11

5A. Imports

5B. Received  
from SEZ

Port code +  
No of BE = 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 service/ Capital goods/ Ineligible for ITC)	Amount of ITC available								
GSTIN	No.	Date	GSTIN	No.	Date	Value	Integrated Tax	Central Tax	State/ UT	Cess	Integrated Tax				

									Tax				
1	2	3	4	5	6	7	8	9	10	11	12	13	
6A. Supplies other than import of goods or goods received fromSEZ [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 fromSEZ [Information furnished in Table 5 of earlier returns] - Ifdetails 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							
			Integrated Tax	Central Tax	State/ UT Tax	Cess	Integrated Tax	Central Tax	State/ UT Tax	Cess
No.	Date		3	4	5	6	7	8	9	10 11

8A. ISD  
Invoice

8B. ISD  
Credit  
Note

**9. TDS and TCS Credit received**

GSTIN of Deductor/ GSTIN of e-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 (1)	10A (2)	10B (1)	10B (2)
-------	--	------------	------------	------------	------------

## 11. Input Tax Credit Reversal/ Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		State/ UT Tax	CESS		
1	2	3	4	5	6
<b>A. Information for the current tax period</b>					
(i) Amount in terms of rule 37(2)	To be added				
(ii) Amount in terms of rule 39(1)(j)(ii)	To be added				
(iii) Amount in terms of rule 42 (1) (m)	To be added				
(iv) Amount in terms of rule 43(1) (h)	To be added				
(v) Amount in terms of rule 42 (2)(a)	To be added				
(vi) Amount in terms of rule 42(2)(b)	To be reduced				
(vii) On account of amount paid subsequent to reversal of ITC	To be reduced				
(viii) 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			
Integrated Tax	Central Tax	State/ UT Tax	CESS		
1	2	3	4	5	6
(a)	ITC claimed on mismatched/ duplication of invoices/ debit notes	Add			
(b)	Tax liability on mismatched credit notes	Add			
(c)	Reclaim on account of rectification of mismatched invoices/ debit notes	Reduce			
(d)	Reclaim on account of rectification of mismatched credit note	Reduce			
(e)	Negative tax liability from previous tax periods	Reduce			
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce			

## 13. HSN summary of inward supplies

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

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

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

Instructions. -

### 1. Terms used:

a. GSTIN: Goods and Services Tax Identification Number b. UIN: Unique Identity Number c. UQC: Unit Quantity Coded. HSN: Harmonized System of Nomenclature e. POS: Place of Supply

(Respective State)f. B to B: From one registered person to another registered person. B to C: From registered person to unregistered person

## **2. Table 3 & 4 to capture information of:**

(i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A; (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge; (iii) The recipient taxpayer has the following option to act on the auto populated information: a. Accept, b. Reject, c. Modify (if information provided by supplier is incorrect), or d. Keep the transaction pending for action (if goods or services have not been received); (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed; (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services; (vi) Table 4A to be auto populated; (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient; (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).

**3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.**

**4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.**

**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 nonbusiness 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][See rule 60(1)]Details of inward supplies of goods or services(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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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

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

Rate	Taxable Value	Amount of Tax	
Integrated Tax	CESS		
1	2	3	4

A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]

B. Supplies attracting reverse charge-Tax payable by recipient of supply

C. Zero rated supply made with payment of Integrated Tax

D. Out of the supplies mentioned at A, the value of supplies made 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	Central Tax	State/ UT Tax	CESS	Integrated Tax	Central Tax	State/ UT Tax	CESS	
1	2	3	4	5	6	7	8	9 10

(I) On account of supplies received and debit notes/credit notes received during the current tax period

(a) Inputs

(b) Input services

(c) Capital goods

(II) On account of amendments made (of the details furnished in earlier tax periods)

(a) Inputs

(b) Input services

(c) Capital goods

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

Description	Add to or reduce from output liability	Amount			
		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			
		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

Integrated tax	Amount		
	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
1	2	3	4	5

(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 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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.**

SignatureNameDesignation[Form GSTR-3B] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][See rule 61(5)]

{|

Year

Month

||}

1 GSTIN

2 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				
Integrated Tax	Central Tax	State/ UT Tax	Cess							
1	2	3	4	5	6	7	8	9	10	

Integrated Tax

Central Tax

State/ UT Tax

Cess

### 6.2 TDS/ TCS Credit

Details Integrated Tax Central Tax State/ UT Tax

1 2 3 4

TDS

TCS

Verification (by Authorised signatory) I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from. 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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 Tax	Cess				
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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]	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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]	Rate	Original details	Revised details						
		Total Turnover	Out of turnover reported in (3), turnover of services	Central Tax	State/UT Tax	Total Turnover	Out of turnover reported in (7), turnover of services	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10]

**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			
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 on 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)

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) Intra-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) Central Tax		
(c) State/UT Tax		
(d) Cess		
(II) Late fee		
(a) Central tax		
(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

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:-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.**

**10. [ For the tax periods July 2017 to September 2017, October 2017 to December 2017, January 2018 to March 2018 and April 2018 to June 2018, serial 4A of Table 4 shall not be furnished.] [Substituted by Notification No. G.S.R. 1075(E), dated 21.6.2018 (w.e.f 27.6.2017).]**

[Form GSTR-4A] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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

Month

||}

1 GSTIN

2 (a) Legal name of the registered person

(b) Trade name, if any

**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 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 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][See rule 63]Return for Non-resident taxable person

{|

Year

Month

||}

1. GSTIN

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

**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 return**Original 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
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. 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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	Cess
-------	-----------------------------	-------------	---------------	------

				Integrated tax	
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.	Tax Liability (based on Table 5 & 5A)			6 7
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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoiced 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. Total ITC/ Eligible ITC/ Ineligible ITC to be distributed for tax period (From Table No. 3)

Description	Integrated tax	Central Tax	State/ UT Tax	CESS
1	2	3	4	5

(a) Total ITC available for distribution

(b) Amount of eligible ITC

(c) Amount of ineligible ITC

### 5. Distribution of input tax credit reported in Table 4

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

5A. Distribution of the amount of eligible ITC

5B. Distribution of the amount of ineligible ITC

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

Original details	Revised details								
GSTIN of supplier	No.	Date	GSTIN of supplier	Invoice/ debit note/ credit note details	Rate	Taxable value	Amount of Tax		
No	Date	Value	Integrated	Central	State/	CESS			

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

**10. Late Fee**

On account of Central Tax State/ UT tax Debit Entry No.

1 2 3 4

Late fee

**11. Refund claimed from electronic cash ledger**

Description Fee Other Debit Entry Nos.

1 2 3 4

(a) Central Tax

(b) State/ UT Tax

Bank Account Details (Drop Down)

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 Numberb. ISD :- Input Service Distributorc. 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][See rule 66 (1)]Return for Tax Deducted at Source

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the Deductor

(b) Trade name, if any

### 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.

Signature of Authorised Signatory

Place Name of Authorised Signatory.....

Date Designation/ Status.....

Instructions -

**1. Terms used :**

a) GSTIN : Goods and Services Tax Identification Number b) TDS : Tax Deducted at Source

**2. Table 3 to capture details of tax deducted.****3. Table 4 will contain amendment of information provided in earlier tax periods.****4. Return cannot be filed without full payment of liability.**

[Form GSTR-7A] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).][See rule 67(1)]Statement for tax collection at source

{|

Year

Month

||}

1 GSTIN

2 (a) Legal name of the registered person

(b) Trade name, if any

**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.

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. 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 [Substituted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).]](See rule 80)Annual Return

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 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 outwardsupplies made during the financial year on which tax is payable.					

A	Supplies made to un-registered persons (B2C)
B	Supplies made to registered persons (B2B)
C	Zero rated supply (Export) on payment of tax(except supplies to SEZs)
D	Supply to SEZs on payment of tax
E	Deemed Exports
F	Advances on which tax has been paid but invoice has not been issued [not covered under (A) to (E) above]
G	Inward supplies on which tax is to be paid on reverse charge basis
H	Sub-total (A to G above)
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)
K	Supplies/tax declared through



	Amendments (+)
L	Supplies/tax reduced through Amendments (-)
M	Sub-total (I to L above)
N	Supplies and advances on which tax is to be paid(H + M) above
5	Details of Outward supplies made during thefinancial year on which tax is not payable -
A	Zero rated supply (Export) without payment oftax
B	Supply to SEZs without payment of tax
C	Supplies on which tax is to be paid by therecipient on reverse charge basis
D	Exempted
E	Nil Rated
F	Non-GST supply (includes 'no supply')
G	Sub-total (A to F above)
H	Credit Notes issued in respect of transactionsspecified in A to F above (-)

I	Debit Notes issued in respect of transactionsspecified in A to F above (+)					
	Supplies declared through Amendments (+)					
J	Supplies reduced through Amendments (-)					
K	Sub-Total (H to K above)					
L	Turnover on which tax is not to be paid (G + Labove)					
M	Total Turnover (including advances) (4N + 5M -4G above)					
N	Details of ITC as declared in returns filedduring the financial year					
Pt. III						
	Description	Type	Central Tax	State Tax /UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
	Details of ITC availed during the financialyear -					
6	Total amount of input tax credit availed throughForm GSTR-3B (sum total of Table 4A of Form GSTR-3B)	<Auto>	<Auto>	<Auto>	<Auto>	
A						

Inward supplies  
(other than  
imports and  
inwardsupplies  
B      liable to reverse      Inputs  
charge but  
includes services  
receivedfrom  
SEZs)

Capital  
Goods  
Input  
Services

Inward supplies  
received from  
unregisteredpersons  
C      liable to reverse      Inputs  
charge (other  
than B above) on  
whichtax is paid  
& ITC availed

Capital  
Goods  
Input  
Services

Inward supplies  
received from  
registered  
personsliable to  
D      reverse charge      Inputs  
(other than B  
above) on which  
tax ispaid and  
ITC availed

Capital  
Goods  
Input  
Services

Import of goods  
(including  
supplies from  
E      SEZs)      Inputs

Capital  
Goods

	Import of services (excluding inward supplies from SEZs)
F	
	Input Tax credit received from ISD
G	
	Amount of ITC reclaimed (other than B above) under the provisions of the Act
H	
	Sub-total (B to H above)
I	
	Difference (I - A above)
J	
	Transition Credit through TRAN-I (including revisions if any)
K	
	Transition Credit through TRAN-II
L	
	Any other ITC availed but not specified above
M	
	Sub-total (K to M above)
N	
	Total ITC availed (I+ N above)
O	
	Details of ITC Reversed and Ineligible ITC for the financial year
7	
	-
A	As per Rule 37
B	As per Rule 39

C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
	Total ITC				
I	Reversed (Sum of A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	Other ITC related information -				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
	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				
C					
D	Difference [A-(B+C)]				
E	ITC available but not availed				

F	ITC available but ineligible						
G	IGST paid on import of goods (including supplies from SEZ)						
H	IGST credit availed on import of goods [as per 6(E) above]	<Auto>					
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>		
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
Central Tax	State Tax/UT Tax	Integrated Tax	Cess				
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	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  
filing of annual  
return of  
previous FY  
whichever  
is earlier

	Description	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies/tax declared through Amendments (+)(net of debit notes)					
11	Supplies/tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description	Payable	Paid			
	1	2	3			
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					

Pt. VI	Interest							
	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax /UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
A	Supplies received from Composition							



- taxpayers
- B Deemed supply under Section 143
- C Goods sent on approval basis but not returned
- 17 HSN Wise Summary of outward supplies

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

- 18 HSN Wise Summary of Inward supplies

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

- 19 Late fee payable and paid

Description	Payable	Paid
1	2	3

A Central Tax

B State Tax

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

Place: Signature

Name of Authorised Signatory,

Date: Designation/Status

Instructions.-

## 1. Terms used:

a. GSTIN: Goods and Services Tax Identification Numberb. UQC: Unit Quantity Codec. HSN: Harmonized System of Nomenclature Code

**2. It is mandatory to file all your Form GSTR-1 and Form GSTR-3B for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.**

**3. It may be noted that additional liability for the FY 2017-18 not declared in Form GSTR-1 and Form GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.**

**4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through Form GSTR-3B between July 2017 to March 2018 shall be declared in this part. 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. The value of "no supply" shall be declared under Non-GST supply (5F).

5H Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of Form GSTR-1 may be used for filling up these details.

5I Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of Form GSTR-1 may be used for filling up these details.

5J & 5K Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of Form GSTR-1 may be used for filling up these details.

5N Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

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

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of Form GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of Form GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of Form GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of Form GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of Form GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of Form GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of Form GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through Form GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of Form GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of Form GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through Form ITC-01 and Form ITC-02 in the financial year shall be declared here.

- 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under Form GST TRAN-I or Form GST TRAN-II and then subsequently reversed. Table 4(B) of Form GSTR-3B may be used for filling up these details. Any ITC reversed through Form ITC-03 shall be declared in 7H. If the amount stated in Table 4D of Form GSTR-3B was not included in table 4A of Form GSTR-3B, then no entry should be made in table 7E of Form GSTR-9. However, if amount mentioned in table 4D of Form GSTR-3B was included in table 4A of Form GSTR-3B, then entry will come in 7E of Form GSTR-9.
- 8A The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in Form GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their Form GSTR-1.
- 8B The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
- 8C Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of Form GSTR-3B may be used for filling up these details.
- 8D Aggregate value of the input tax credit which was available in Form GSTR-2A (table 3 & 5 only) but not availed in Form GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in Form GSTR-3B was greater than the credit available in Form GSTR-2A. In such cases, the value in row 8D shall be negative.
- 8E & 8F The credit which was available and not availed in Form GSTR-3B and the credit was not availed in Form GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
- 8G Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
- 8H The input tax credit as declared in Table 6E shall be auto-populated here.
- 8K The total input tax credit which shall lapse for the current financial year shall be computed in this row.

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

**7. Part V consists of particulars of transactions for the previous financial year but paid in the Form GSTR-3B 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:**

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

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

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of Form GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared

here.

Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto L1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above L1.50 Cr but upto L5.00 Cr and at four digits level for 17 & 18 taxpayers having annual turnover above L5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of Form GSTR- 1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.

19 Late fee will be payable if annual return is filed after the due date.

**9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through Form DRC-03.**

**Taxpayers shall select "Annual Return" in the drop down provided in Form DRC-03. It may be noted that such liability can be paid through electronic cash ledger only."**

[Form GSTR - 9A [Substituted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).]] [See rule 80] Annual Return (For Composition Taxpayer)

Pt. I Basic Details

1 Financial Year

2 GSTIN

3A Legal Name <Auto>

3B Trade Name (if any) <Auto>

4 Period of composition scheme during the year (From --- To ---)

5 Aggregate Turnover of Previous Financial Year

(Amount in L in all tables)

Details of outward and

Pt. inward supplies

II made during the financial year

Description	Turnover	Rate of Tax	Central Tax	State/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7
6 Details of outwards supplies made during the financial year						

A Taxable

B Exempted, Nil-rated

C Total

7 Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year

	Description	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III	Details of tax paid as declared in returns filed during the financial year					

9	Description	Total Tax Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Interest/Late Fee		



Penalty  
Particulars of  
the transactions for the  
previous FY declared  
in returns of April  
Pt. IV to September of current  
FY upto date of filing  
of annual return  
of previous FY  
whichever is earlier

Description	Taxable Value	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 charged 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 tax paid on account of declaration made in 10, 11, 12 & 13 above					
Description	Payable	Paid			
1	2	3			
Integrated Tax					
Central Tax					
State/UT Tax					

Cess

Interest

Pt.  
V Other Information15 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 composition scheme (-)				
B Credit availed on opting out of the composition scheme (+)				

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

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.

Place :           Signature,  
                           Name of Authorised  
                           Signatory,

Date :           Designation/Status.

Instructions:-

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

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

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

Table	Instructions
No.	

5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.
---	--

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

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.

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

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

**6. Part V consists of details of other information. The instructions to fill Part V are as follow:**

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the

composition scheme shall be declared here. The details furnished in Form ITC-03 may be used for filling up these details.

16B Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in Form ITC-01 may be used for filling up these details.

17 Late fee will be payable if annual return is filed after the due date.”;

**7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this Form, through Form DRC-03.**

**Taxpayers shall select "Annual Return" in the drop down provided in Form DRC-03. It may be noted that such liability shall be paid through electronic cash ledger only.**

[Form GSTR-9C [Substituted by Notification No. EXN-F(10)-33/2018, dated 31.12.2018 (w.e.f. 27.6.2017).]] See rule 80(3) Part - A - Reconciliation Statement

Pt.	Basic
I	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 >>
	Reconciliation of turnover declared
Pt.	in audited Annual Financial
II	Statement with turnover declared in Annual Return (GSTR9)
5	Reconciliation of Gross Turnover
	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)
A	
B	Unbilled revenue at the beginning of Financial Year (+)
C	Unadjusted advances at the end of the Financial Year (+)
D	Deemed Supply under Schedule I (+)

E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q-P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
7	Reconciliation of Taxable Turnover		
A	Annual turnover after adjustments (from 5P above)		<Auto>
B	Value of Exempted, Nil Rated,		

- Non-GST supplies, No-Supply turnover
- C Zero rated supplies without payment of tax
- D Supplies on which tax is to be paid by the recipient on reverse charge basis
- E Taxable turnover as per adjustments above (A-B-C-D) <Auto>
- F Taxable turnover as per liability declared in Annual Return (GSTR9)
- G Unreconciled taxable turnover (F-E) AT 2
- 8 Reason for Un-Reconciled difference in taxable payable thereon
- A Reason 1 <<Text>>
- B Reason 2 <<Text>>
- C Reason 3 <<Text>>
- Pt. III Reconciliation of tax paid
- 9 Reconciliation of rate wise liability and amount payable thereon

Description	Taxable Value	Central Tax	State Tax /UT Tax	Tax payable	
				Integrated Tax	Cess, if applicable
1	2	3	4	5	6
A 5%					
B 5% (RC)					
C 12%					
D 12% (RC)					
E 18%					
F 18% (RC)					
G 28%					
H 28% (RC)					
I 3%					
J 0.25%					
K 0.10%					
L Interest					
M Late Fee					

N	Penalty				
O	Others				
P	Total amount to be paid as per tables above	<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return(GSTR 9)				
R	Unreconciled payment of amount(PT1)				
10	Reasons for un-reconciled payment of amount				
A	Reason 1			<<Text>>	
B	Reason 2			<<Text>>	
C	Reason 3			<<Text>>	
11	Additional amount payable but not paid (dueto 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%					
12%					
18%					
28%					
3%					
0.25%					
0.10%					
Interest					
Late Fee					
Penalty					
Others (please specify)					
Pt. Reconciliation of Input Tax Credit					
IV (ITC)					
12 Reconciliation of Net Input Tax Credit (ITC)					
A ITCavailed as per audited AnnualFinancial Statement for the					



State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)

ITC booked in earlier Financial

B Years claimed in current Financial Year (+)

ITC booked in current Financial

C Year to be claimed in subsequent Financial Years (-)

D ITC availed as per audited financial statements or books of account <Auto>

E ITC claimed in Annual Return (GSTR9)

F Un-reconciled ITC ITC 1

13 Reasons for un-reconciled difference in ITC

A Reason 1 <<Text>>

B Reason 2 <<Text>>

C Reason 3 <<Text>>

Reconciliation of ITC declared in Annual Return (GSTR9) with ITC

14 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 (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			

I	Conveyance charges	
J	Bank Charges	
K	Entertainment charges	
L	Stationery Expenses (including postage etc.)	
M	Repair and Maintenance	
N	Other Miscellaneous expenses	
O	Capital goods	
P	Any other expense 1	
Q	Any other expense 2	
R	Total amount of eligible ITC availed	<<Auto>>

S ITC claimed in Annual Return (GSTR9)

T Un-reconciled ITC (ITC 2)

15 Reasons for un-reconciled difference in ITC

A Reason 1 <<Text>>

B Reason 2 <<Text>>

C Reason 3 <<Text>>

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

Description	Amount payable
-------------	----------------

Central Tax

State/UT Tax

Integrated Tax

Cess

Interest

Penalty

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

		To be paid through Cash				
	Description	Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
1		2	3	4	5	6

5%

12%

18%

28%

3%

0.25%

0.10%

Input Tax Credit

Interest

Late Fee

Penalty

Any other amount paid for supplies  
not included in Annual 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 ..... Verification of registered person: I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc. Place: Date: Signature Name of Authorized Signatory Designation/status Instructions:-

## 1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

**2. It is mandatory to file all your Form GSTR-1, Form GSTR-3B and Form GSTR -9 for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.**

**3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.**

**4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in Form GSTR 9 for this GSTIN. The instructions to fill this part are as follows :-**

Table  
No. Instructions

- 5A The turnover as per the Audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons/entities with presence over multiple States. Such persons/entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to Audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
- 5B Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores 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 - 4G) + (10-11) 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.

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

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled "RC", supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable /liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

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

Table No.	Instructions
12A	ITC availed (after reversals) as per the Audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (Statewise) registrations exist on the same PAN. This is common for persons/entities with presence over multiple States. Such persons/entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to Audited Annual Financial Statement includes reference to books of accounts in case of persons/entities having presence over multiple States.
12B	Any ITC which was booked in the Audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the Audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto populated here.

- 12E Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
- 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.
- 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. Tax payers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
- 14R Total ITC declared in Table 14A to 14Q above shall be auto populated here.
- 14S Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
- 15 Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
- 16 Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

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

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

Part-B-Certification I. Certification in cases where the reconciliation statement (Form GSTR-9C) is drawn up by the person who had conducted the audit: \* I/we have examined the-(a) balance sheet as on .....(b) the \*profit and loss account/income and expenditure account for the period beginning from.....to ending on ....., and (c) the cash flow statement for the period beginning from .....to ending on ....., -attached herewith, of M/s ..... (Name), ..... (Address), .....(GSTIN).

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

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

1.

2.

3.

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

.....

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

(A)\*I/we have obtained all the information and explanations which, to the best of \*my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of \*my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.(B)In \*my/our opinion, proper books of account \*have/have not been kept by the registered person so far as appears from\*my/ our examination of the books.(C)I/we certify that the balance sheet, the \*profit and loss/income and expenditure account and the cash flow Statement are \*in agreement/not in agreement with the books of account maintained at the Principal place of business at .....and \*\* .....additional place of business within the State.

**4. The documents required to be furnished under section 35 (5) of the CGST Act 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).....  
and Stamp/Seal of the Auditor)Place: .....Name of the signatory .....Membership



No.....Date: .....Full address .....II. 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 Notification No. EXN-F(10)-28/2018, dated 29.9.2018 (w.e.f. 27.6.2017).]](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	Invoice/Bill of Entry	Description of inputs held in stock, inputscontained in semi-finished or finished goods held in stock andcapital goods /plant and machinery	Unit Quantity Code (UQC)	Qty	Value (As adjusted by debit/credit note)	Input tax credit/Tax payable (whichever ishiger) (Rs.)				
No.	Date	Central tax	State/Union territory tax	Integrated tax	Cess						
1	2	3	4	5	6	7	8	9	10	11	12
8 (a) Inputs held in stock (where invoice is available)											
8 (b) Inputs contained in semi-finished or finished goods heldin											

stock (where  
invoice is  
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 is not  
available)

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

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

.....Designation/Status

.....Date - dd/mm/yyyyInstructions.

**1. This form is not required to be filed by tax payers or persons who are registered as :-**

(i)Input Service Distributors;(ii)Persons paying tax under section 10;(iii)Non-resident taxable person;(iv)Persons required to deduct tax at source under section 51; and(v)Persons required to collect tax at source under section 52.

**2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.****3. Following points need to be taken care of while providing details of stock at Sl. No.8:**

(i)where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub- rule (3) of rule 44 based on prevailing market price of the goods;(ii)in case of capital goods/ plant and machinery, the value should be the invoice value reduced by 1/60th 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 [Substituted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).]] [See rule 82] Statement of inward supplies by persons having Unique Identification Number (UIN)

{|

Year

Month

||}

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

Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Place  
Signature Date: Name of Authorised Signatory Designation/Status Instructions:-

### **1. Terms Used:-**

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

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

[Form-GST-RFD-01 [Substituted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 89(1)] Application for Refund

Select: Registered / Casual/  
Unregistered/Non-resident  
taxable person

1 GSTIN/TemporaryID:

2 LegalName:

3 TradeName, if any:

4 Address:

5 TaxPeriod: From< To<  
DD/MM/YY> DD/MM/YY>

6 Amount of Refund  
Claimed:

{|

Act	Tax	Interest	Penalty	Fees Others	Total
CentralTax					
State/UT Tax					
IntegratedTax					
Cess					
Total					

7] Grounds of Refund Claim: (select from the 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, i.e., ITC accumulated|-|| (d) On account of assessment/provisional assessment/ appeal/ any other order|-|| (i) Select the type of Order:|-||| Assessment/Provisional Assessment/ Appeal/ Others|-||| (ii) Mention the following details:|-||| 1. Order No.|-||| 2. Order Date < calendar>|-||| 3. Order Issuing Authority|-||| 4. Payment Reference No. (of the amount to be claimed as refund)|-|| (If Order is issued within the system, then 2, 3, 4 will be autopopulated)|-|| (e) ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))|-|| (f) On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports|-|| (Select the type of supplier/ recipient)|-||| 1. Supplies to SEZ Unit|-||| 2. Supplies to SEZ Developer|-||| 3. Recipient of Deemed Exports|-|| (g) Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer|-|| (h) Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued|-|| (i) Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa|-|| (j) Excess payment of tax, if any|-|| (k) Any other (specify)|-|| 8] Details of Bank Account (to be auto populated from RC in case of registered taxpayer)|-|| (a) Bank Account Number| :|-|| (b) Name of the Bank| :|-|| (c) Bank Account Type| :|-|| (d) Name of account holder| :|-|| (e) Address of Bank Branch| :|-|| (f) IFSC|

:||-|| (g)MICR| :||-| 9| WhetherSelf-Declaration filed by Applicant u/s 54(4), if applicable  
 YesNo|}DeclarationI 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  
 claimedSignatureName -Designation / Status  
 [Declaration [second proviso to section 54(3)] [Substituted by notification No. EXN-F(10)-14/2018,  
 dated 22.3.2018 (w.e.f. 27.6.2017).]

I hereby declare that the goods exported are notsubject to any export duty. I also declare that I have  
 notavailed any drawback of duty/service tax/central tax claimedrefund of the integrated tax paid on  
 supplies in respect of whichrefund is claimed.

Signature

Name –

Designation / Status”;]

[Declaration[rule 89(2)(f)] [Substituted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019  
 (w.e.f. 27.6.2017).]]

I hereby declare that tax has not been collectedfrom the Special Economic Zone unit /the Special  
 Economic Zonedeveloper in respect of supply of goods or services or bothcovered under this refund  
 claim.

Signature

Name -

Designation / Status

Self- DeclarationI/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id  
 -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to  
 the tax, interest, or any other amount for the period from---to----, claimed in the refund application,  
 the incidence of such tax and interest has not been passed on to any other person.(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 < Taxpayer Name> hereby solemnly affirm and declare that the information given herein  
 above is true and correct to the best of my/our knowledge and belief and nothing has been  
 concealed therefrom.We declare that no refund on this account has been received by us earlier.

PlaceDate Signature of Authorised Signatory(Name)Designation/ Status

Statement -1(Annexure 1)Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of  
 proviso to section 54(3)]

## Part A – Outward Supplies

(GSTR- 1: Table 4 and 5)

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

## Part B – Inward Supplies

[GSTR 2: Table 3 (Matched Invoices)]

GSTIN of supplier	Invoice details	Rate	Taxable value	Amount of Tax	Place of supply (Name of State)	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	C	
1	2	3	4	5	6	7	8	9	10	11	

Note. - The data shall be auto- populated from GSTR-1 and GSTR-2.[Statement - 1A] [Substituted by Notification No. EXN-F(10)-5/2018, dated 15.6.2018.][rule 89(2)(h)]Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl.No.	Details of invoices of inward supplies received	Tax Paid on inward supplies	Details of invoices of outward supplies issued	Tax paid on outward supplies							
GTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax/Union territory tax	No.	Date	Taxable Value	Integrated Tax	Central Tax
1	2	3	4	5	6	7	8	9	10	11	12

[Statement - 2 [rule 89(2)(c)]] [Substituted by Notification No. EXN-F(10)-(40)/2017, dated 20.11.2017.]

Sl. No.	Invoice details	Integrated tax	Cess	BRC/FIRC	Integrated tax and cess involved in debit note,if	Integrated tax and cess involved in credit note,if	Net Integrated tax and cess (6+7+10+11)
------------	--------------------	-------------------	------	----------	--	---	--



					any	any					
No.	Date	Value	Taxable Value	Amt.	No.	Date					
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3Refund Type: Export without payment of Tax-Accumulated ITC(GSTR- 1: Table 6A)

GSTIN of Invoice recipient		Shipping bill/ Bill of export		Integrated EGM Tax		BRC/ FIRC									
No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	No.	Date	Port Code	Rate	Taxable value	Amt.	Ref No.	Date	No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A.															
Export															

Note. - 1. Shipping Bill and EGM are mandatory; - in case of goods.

## 2. BRC/ FIRC details are mandatory- in case of Services

[Statement 4 [rule 89(2)(d) and 89(2)(e) [Substituted by Notification No. EXN-F(10)-(40)/2017, dated 20.11.2017.]]Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)Amount in Rs.)

GSTIN of Invoice recipient		Shipping bill/ Bill of export/Endorsed invoice bySEZ		Integrated Tax		Amended Value (Integrated Tax) (If Any)		Debit Note Integrated Tax / Amended (If any)		Credit Note Integrated Tax / Amended (If any)		Net Integrated Tax = (10/ 9 ) + 11 – 12			
No.	Date	Value	No.	Date	Rate	Amt.	Amt.	Amt.	Amt.	Amt.	Amt.	Amt.	Amt.	Amt.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6B.															
Supplies made to SEZ/ SEZ developer															

Statement 5Recipient of Deemed exports etc.(GSTR-2: Table 3 and Table 6)

GSTIN of supplier	Invoice details	Rate	Taxable value	Amount of Tax		
No	Date	Value	Integrated tax	Central Tax	CESS	

						State/ UT Tax			
1	2	3	4	5	6	7	8	9	10
Place of supply (Name of State)	Whether input or input service/ Capital goods(incl plant and machinery)/ Ineligible for ITC	Amount of ITC available	Amended Value (ITC Integrated Tax ) (If Any)	Debit Note ITC Integrated Tax / Amended (If any)	Credit Note ITC Integrated Tax / Amended (If any)	Net ITC Integrat ed Tax= (17/ 7 ) + 18 – 19			
Integrated Tax	Central Tax	State/ UT Tax	Cess						
11	12	13	14	15	16	17	18	19	20

[Statement - 5B] [Substituted by Notification No. EXN-F(10)-5/2018, dated 15.6.2018.][see rule 89 (2)(g)]Refund Type: On Account of deemed exports

Sl. No.	Details of invoices of outward supplies in caserefund is claimed by supplier/Details of invoices of inwardsupplies in case refund is claimed by recipient		Tax Paid						
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central tax	State Tax/Union territory tax	Cess	
1	2	3	4	5	6	7	8	9	

Statement 6:Refund Type: Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versaOrder Details (issued in pursuance of Section 77 (1) and (2), if any:Order No: Order Date:

GSTIN/ UIN Name (in case B2C)	Details of invoice	Transaction			
	covering	which were			
	transactionconsidered	held inter			
	as intra –State /	State			
	inter-State	/intra-State			
	transactionearlier	supply			
		subsequently			
	Invoice details		Cess		Cess

No.	Date	Value	Integrated Tax	Central Tax	State/UT Tax	Place of Supply (only if different from the location of recipient)	Integrated Tax	Central Tax	State/UT Tax	Pl
1	2	3	4	5	6	7	8	9	10	11

Statement 7:Refund Type: Excess payment of tax, if any in case of Last Return filed.Refund on account excess payment of tax(In case of taxpayer who filed last return GSTR-3 - table 12)

Sr. No.	Tax period	Reference no. of return	Date of filing return	Tax Payable
Integrated Tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5
				6 7 8

Annexure-2CertificateThis is to certify that in respect of the refund amounting to INR <<>> ----- (in words) claimed by M/s ----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.Signature of the Chartered Accountant/ Cost Accountant:Name:Membership Number:Place:Date:This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.[Form-GST-RFD-02] [Substituted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).][See rules 90(1), 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] [See rule 90(3)] Deficiency Memo

Reference No. : Date :

&lt; DD/MM/YYYY &gt; 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. &lt; MULTI SELECT OPTION &gt;

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:

Designation : Office Address :

[Form-GST-RFD-04] [Substituted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).] [See rule 91(2)]

Sanction Order No. : Date : &lt; DD/MM/YYYY &gt;

To \_\_\_\_\_ (GSTIN) \_\_\_\_\_ (Name) \_\_\_\_\_ (Address) Provisional Refund Order Refund Application Reference No. (ARN) ..... Dated ..... < DD/MM/YYYY > ..... -Acknowledgment No. .... Dated ..... < DD/MM/YYYY > ..... Sir/ Madam, With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis :

Sr. No.	Description	Central Tax	State/ UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				



Designation :Office Address :

To\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)\_\_\_\_\_ (Name)\_\_\_\_\_  
 (Address)[Form-GST-RFD-o6] [Substituted by Notification No. EXN-F(10)-17/2017, dated  
 24.7.2017 (w.e.f. 27.6.2017).][See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No. : Date : <DD/MM/YYYY>

To\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)\_\_\_\_\_ (Name)\_\_\_\_\_  
 (Address)Show cause notice No. (If applicable)

Acknowledgment No. .... Date : <DD/MM/YYYY>

Refund Sanction/ Rejection OrderSir/ 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
1. Amount of refund/ interest* claimed																							
2. Refund sanctioned on provisional basis (OrderNo. ..... date) (if applicable)																							
3. Refund amount inadmissible <<reasondropdown>> <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 Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).][See rule 92(1), 92(2) & 96(6)]

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

To \_\_\_\_\_ (GSTIN/ UIN/ Temp.ID No.) \_\_\_\_\_ (Name) \_\_\_\_\_  
(Address)

Acknowledgment No. .... Date : <DD/MM/YYYY> .....

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/ 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

v. no.) under existing law or under this law.. DemandOrder

No. .... date .....&lt;Multiplerows may be given&gt;

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/ UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund :

&lt;&lt;Text&gt;&gt;

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 :

Place :

Signature (DSC) :Name :

Designation :Office Address :

[Form-GST-RFD-o8] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)][See rule 92(3)]Notice for rejection of application for refund

SCN No. : Date : &lt;DD/MM/YYYY&gt;

To\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)\_\_\_\_\_ (Name)\_\_\_\_\_  
(Address)Acknowledgment No. ....

ARN ..... Date : &lt;DD/MM/YYYY&gt;

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 thereasons 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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)][See rule 92(3)]Reply to show cause noticeDate: < DD/MM/YYYY >

- |                               |                     |
|-------------------------------|---------------------|
| 1. Reference No. of Notice    | Date<br>of<br>issue |
| 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 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 (Name)

Designation/ Status

[Form-GST-RFD-10] [Substituted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).][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)    | : | From < DD/MM/YY > To < DD/MM/YY > |
| 5. ARN and date of GSTR 11 | : | ARN <.....> Date < DD/MM/YY >     |

6. Amount of Refund Claim : < INR > < In Words >

State Central Tax State /UT Tax Integrated Tax Cess

Total

7. Details of Bank Account :

- |    |                                      |
|----|--------------------------------------|
| a. | Bank Account Number                  |
| b. | Bank Account Type                    |
| c. | Name of the Bank                     |
| d. | Name of the Account Holder/ Operator |
| e. | Address of Bank Branch               |
| f. | IFSC                                 |
| g. | MICR                                 |

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

[Form-GST-RFD-11] [Substituted by Notification No. EXN-F(10)-17/2017, dated 24.7.2017 (w.e.f. 27.6.2017).][See rule 96A]Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN

2. Name

3. Indicate the type of document furnished Bond :Letter of Undertaking

4. Details of bond furnished

Sr. No. Reference no. of the bank guarantee Date Amount Name of bank and branch

1

2

3

4

5

Note - Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5.

Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
  - (ii) I undertake to renew the bank guarantee well before its expiry. In case I/ We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
  - (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.
- Signature of Authorized Signatory
- Name \_\_\_\_\_
- Designation/ Status -----
- Date -----

Bond for export of goods or services without payment of integrated tax (See rule 96A) I/We.....of....., hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of.....rupees to be paid to the President for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....; Whereas the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax; and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16; And Whereas the Commissioner has required the obligor to furnish bank guarantee for an amount of..... rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned; The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder; And if the relevant and specific goods or services are duly exported; And if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void; Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue; And the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both; I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested; In The Witness Whereof these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s). Date : Place :

Witnesses

(1) Name and Address Occupation

(2) Name and Address Occupation

Accepted by me this.....day of ..... (month).....  
(year).....of ..... (Designation) for and on behalf of the President of India."Letter of Undertaking for export of goods or services without payment of integrated tax(See rule 96A)ToThe President of India (hereinafter called the "President"), acting through the proper officerI/We ..... of..... (address of the registered person) having Goods & Services Tax Identification Number No....., hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this ..... day of ..... to the President(a)to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;(b)to observes all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;(c)pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.In The Witness Thereof these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).Date :Place :

Witnesses

(1) Name and Address Occupation

(2) Name and Address Occupation

DatePlace

Accepted by me this.....day of ..... (month).....  
(year).....of .....(Designation)for and on behalf of the President of India[FORM GST INS-1 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]]Authorisation For Inspection Or Search[See rule 139 (1)]To.....(Name and Designation of officer)Whereas information has been presented before me and I have reasons to believe that-  
A.M/s.\_\_\_\_\_has suppressed transactions relating to supply of goods and/or serviceshas suppressed transactions relating to the stock of goods in hand,has claimed input tax credit in excess of his entitlement under the Acthas claimed refund in excess of his entitlement under the Acthas indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;ORB.M/s.\_\_\_\_\_is engaged in the business of transporting goods that have escaped payment of taxis an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of taxhave been storedhas kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.ORB.goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below<< Details of the Premises>>Therefore,-in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned

person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder. OR in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder. Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code. Given under my hand & seal this ..... day of ..... (month) 20.... (year). Valid for ..... day(s).

Seal Place Signature, Name and designation of the issuing authority

Name, Designation & Signature of the Inspection Officer/s(i)(ii) [FORM GST INS-02 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] Order Of Seizure [See rule 139 (2)] Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on \_\_\_/\_\_\_/\_\_\_ at \_\_\_:\_\_\_ AM/PM in the following premise(s): << Details of premises >> which is/are a place/places of business/premises belonging to: << Name of Person >> << GSTIN, if registered >> in the presence of following witness(es):

## 1. << Name and address >>

## 2. << Name and address >>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above. Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things: A) Details of Goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) Details of books / documents / things seized:

Sr. No	Description of books/ documents / things seized	No. of books /documents / things seized	Remarks
1	2	4	5

and these goods and or things are being handed over for safe upkeep to: << Name and address >> with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place: Date:

Name and Designation of the Officer

## Signature of the Witnesses

Sr. No. Name and address Signature

1.

2.

To:<< Name and address>>[FORM GST INS-03 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]]Order Of Prohibition[See rule 139(4)]Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on \_\_/\_\_/\_\_\_\_ at \_\_:\_\_ AM/PM in the following premise(s):<< Details of premises>>which is/are a place/places of business/premises belonging to:<< Name of Person>><< GSTIN, if registered>>in the presence of following witness(es):

**1. << Name and address>>****2. << Name and address>>**

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above. Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No Description of goods Quantity or units Make/mark or model Remarks

1	2	3	4	5
---	---	---	---	---

PlaceDate Signature of Designation of the officer

Signature of the Witnesses

Name and address Signature

1.

2.

[FORM GST INS-04 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]]Bond For Release of Goods Seized[See rule 140(1)]I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of .....(State) (hereinafter called "the Governor") in the sum of.....rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....Whereas in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number .....dated..... having value .....rupees involving an amount of tax of ..... rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of value .....rupees and a security of .....rupees against which cash/bank guarantee has

been furnished in favour of the President/ Governor; and Whereas I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act. And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within ten days of the date of demand thereof being made in writing by the said proper officer, this obligation shall be void. Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force: And the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above written bond or both; In The Witness Whereof 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 (2) Name and Address Date Place Accepted by me this.....day of

.....(month).....(year).....(designation of officer) for and on behalf of the President / Governor. (Signature of the Officer) [FORM GST INS-05 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] Order of Release of Goods/ Things of Perishable or Hazardous Nature [See rule 141(1)] Whereas the following goods and/or things were seized on \_\_\_/\_\_\_/\_\_\_ from the following premise(s): << Details of premises >> which is/are a place/places of business/premises belonging to: << Name of Person >> << GSTIN, if registered >> Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
--------	----------------------	-------------------	--------------------	---------

1	2	3	4	5
---	---	---	---	---

and since these goods are of perishable or hazardous nature and since an amount of Rs. \_\_\_\_\_ (amount in words and digits), being an amount equivalent to the: market price of such goods or things the amount of tax, interest and penalty that is or may become payable has been paid, I hereby order the above mentioned goods be released forthwith.

Place Date Signature of Designation of the officer

To: << Name and Designation >> [FORM GST DRC - 01 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 142(1)]

Reference No.: Date:

To \_\_\_\_\_ GSTIN/ID----- Name \_\_\_\_\_ Address \_\_\_\_\_

Tax Period \_\_\_\_\_ FY \_\_\_\_\_ Date - \_\_\_\_\_

Section / sub-section under which SCN is being issued - \_\_\_\_\_

SCN Reference No. \_\_\_\_\_ Date \_\_\_\_\_

Summary of Show Cause Notice (a) Brief facts of the case (b) Grounds (c) Tax and other dues

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax / Cess	Others	Total
---------	------------	-----	---------------------------------	------------	--------	-------

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Total

[FORM GST DRC - 02 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 142(1)(b)]

Reference No.: Date:

To \_\_\_\_\_ GSTIN/ID----- Name \_\_\_\_\_ Address \_\_\_\_\_

SCN Reference No. \_\_\_\_\_

Date

:

Statement Reference No. \_\_\_\_\_

Date

:

Section / sub-section under which SCN is being issued -

Summary of Statement(a)Brief facts of the case(b)Grounds(c)Tax and other dues

Sr. No. Tax Period Act Place of supply (name of State) Tax / Cess Others Total

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Total

[FORM GST DRC- 03 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 142(2) & 142 (3)] Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1. GSTIN

2. Name

3. Cause of payment << drop down>> Audit, investigation, voluntary, SCN, others(specify)

Section under which

4. voluntary << drop down>> payment is made

Details of show cause notice, if

5. payment is Reference No. Date of made within issue 30 days of its issue

6. Financial Year

Details of payment made including

7. interest and penalty, if applicable(Amount in Rs.)

Tax Period Act

Interest

Total



Sr. No.			Place of supply (POS)	Tax/ Cess	Penalty, if applicable		Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry	
1	2	3	4	5	6	7	8	9	10	11

8. Reasons, if any - << Text box>>

9. Verification-

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

Signature of  
Authorized Signatory  
Name

Designation / Status

Date –

[FORM GST DRC - 04 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 142(2)]

Reference No.: Date:

To \_\_\_\_\_ GSTIN/ID----- Name \_\_\_\_\_ Address

Tax Period \_\_\_\_\_ F.Y. \_\_\_\_\_

ARN - Date -

Acknowledgement of acceptance of payment made voluntarily The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein. Signature Name Designation Copy to - [FORM GST DRC - 05 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 142(3)]

Reference No.: Date:

To \_\_\_\_\_ GSTIN/ID----- Name \_\_\_\_\_ Address

Tax Period \_\_\_\_\_ F.Y. \_\_\_\_\_

SCN - Date -

ARN - Date -

Intimation of conclusion of proceedings This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ----, the proceedings initiated vide the said notice are hereby concluded. Signature Name Designation Copy to - [FORM GST DRC - 06 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 142(4)] Reply to the Show Cause Notice

1. GSTIN
2. Name
3. Details of Show Cause Notice    Reference No.    Date of issue
4. Financial Year
5. Reply  
<< Text box >>
6. Documents uploaded  
<< List of documents >>
7. Option for personal hearing    Yes                      No
8. Verification-

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

Signature of  
Authorized Signatory  
Name \_\_\_\_\_  
Designation / Status  
-----  
Date –

[FORM GST DRC-07 [Substituted by Notification No. EXN-F(10)-28/2018, dated 29.9.2018 (w.e.f. 27.6.2017).]] [See rule 142(5)] Summary of the order

1. Details of order –

Order No.

(b) Order      (c) Tax  
date              period -

Issues involved << drop down >> classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify).

3. Description of goods/services –  
{|

Sr.  
No.      HSN

Description

| - | 4. | Details of demand | - | | (Amount in Rs.) | }

Sr. No.    Tax rate    Turnover    Place of supply    Act    Tax/ Cess    Interest    Penalty    Others

1            2            3            4                      5    6            7            8            9

SignatureNameDesignation[FORM GST DRC - 08 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]][See rule 142(7)]

Reference No.: Date :

Rectification of OrderPreamble - << Standard >> (Applicable for orders only)

Particulars of original order

Tax period, if any

Section under which order is passed

Order no. Date of issue

Provision assessment order no., if any Order date

ARN, if applied for rectification Date of ARN

Your application for rectification of the order referred to above has been found to be satisfactory;It has come to my notice that the above said order requires rectification;Reason for rectification -<< text box >>Details of demand, if any,after rectification(Amount in Rs.)

Sr. No. Tax rate Turnover Place of supply Act Tax/ Cess Interest Penalty

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

The aforesaid order is rectified in exercise of the powers conferred under section 161 as under:<< text>>To\_\_\_\_\_ (GSTIN/ID)-----Name\_\_\_\_\_

(Address )Copy to -[ GST DRC - 09 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]][See rule 143]To\_\_\_\_\_-----Particulars of defaulter -GSTIN -Name -

Demand order no.: Date :

Reference no. of recovery: Date :

Period:Order for recovery through specified officer under section 79Whereas a sum of Rs.

<<----->> on account of tax, cess, interest and penalty is payable under the provisions of the << SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Others	Total
-----	----------	----------	---------	--------	-------

1	2	3	4	5	6
---	---	---	---	---	---

Integrated tax

Central tax

State/UT tax

Cess

Total

<< Remarks>>

You are, hereby, required under the provisions of section 79 of the << SGST>> Actto recover the amount due from the << person >>as mentioned above.

Signature

PlaceDate NameDesignation

[FORM GST DRC - 10 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 144(2)] Notice for Auction of Goods under section 79 (1) (b) of the Act

Demand order no.: Period: Date :

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs. .... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79. The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot. The auction will be held on ..... at .... AM/PM. In the event the entire amount due is paid before the date of auction, the sale will be stopped. The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

## Schedule

Serial No.	Description of goods	Quantity
1	2	3

Signature

Place Date Name Designation

[FORM GST DRC - 11 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 144(5) & 147(12)] Notice to successful bidder To, \_\_\_\_\_ Please refer to Public Auction Reference no. \_\_\_\_\_ dated \_\_\_\_\_. On the basis of auction conducted on \_\_\_\_\_, you have been found to be a successful bidder in the instant case. You are hereby, required to make payment of Rs. \_\_\_\_\_ within a period of 15 days from the date of auction. The possession of the goods shall be transferred to you after you have made the full payment of the bid amount.

Signature

Place Date Name Designation

[FORM GST DRC - 12 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 144(5) & 147(12)] Sale Certificate

Demand order no.: Date:

Reference no. of recovery: Period: Date:

This is to certify that the following goods:

## (Movable Goods)

Serial No.	Description of goods	Quantity
1	2	3

**(Immovable Goods)**

Building No./ Flat No.	Floor No.	Name of the Premises/ Building	Road/ Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

**(Shares)**

Sr. No. Name of the Company Quantity Value

1 2 3 4

have been sold to .....at.....in public auction of the goods held for recovery of rupees ----- in accordance with the provisions of section 79(1)(b)/(d) of the << SGST/UTGST/ CGST/ IGST/ CESS>> Act and rules made thereunder on ----- and the said..... (Purchaser) has been declared to be the purchaser of the said goods at the time of sale. The sale price of the said goods was received on..... The sale was confirmed on.....

Signature

PlaceDate NameDesignation

[FORM GST DRC - 13 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 145(1)] Notice to a third person under section 79(1) (c) To The

\_\_\_\_\_Particulars of defaulter -GSTIN -Name -

Demand order no.: Date:

Reference no. of recovery:Period: Date:

Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the << SGST / UTGST/CGST/ IGST>> Act by << Name of Taxable person>> holding << GSTIN>> who has failed to make payment of such amount; and/or It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; or It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person. You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act. Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in FORM GST DRC - 14 will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate. Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Signature

PlaceDate NameDesignation

[FORM GST DRC - 14 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 145(2)] Certificate of Payment to a Third Person In response to the notice issued to you in FORM GST DRC-13 bearing reference no. \_\_\_\_\_ dated \_\_\_\_\_, you have discharged your liability by making a payment of Rs. \_\_\_\_\_ for the defaulter named below: GSTIN -Name -

Demand order no.:

Date:

Reference no. of recovery:Period: Date:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature

PlaceDate NameDesignation

[FORM GST DRC - 15 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 146] Application Before The Civil Court Requesting Execution For A DecreeToThe Magistrate /Judge of the Court of -----

Demand order no.: Date: Period

Sir/Ma'am, This is to inform you that as per the decree obtained in your Court on the day of..... 20..... by .....(name of defaulter) in Suit No. .... of 20..., a sum of rupees ----- is payable to the said person. However, the said person is liable to pay a sum of rupees ----- under the provisions of the << SGST/UTGST/ CGST/ IGST/ CESS>> Act vide order number ----- dated ----- . You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above. Place:Date: Proper Officer/ Specified Officer [FORM GST DRC - 16 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 147(1) & 151(1)] To GSTIN -Name -Address -

Demand order no.:

Date:

Reference no. of recovery:Period: Date:

Notice for attachment and sale of immovable/movable goods/shares under section 79 Whereas you have failed to pay the amount of Rs....., being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the << SGST/UTGST/ CGST/ IGST/ CESS>> Act. The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

**(Movable)**

Serial No. Description of goods Quantity

1 2 3

**(Immovable)**

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

No.	Building								
1	2	3	4	5	6	7	8	9	10

**(Shares)**

Sr. No.	Name of the Company	Quantity
1	2	3

Signature

PlaceDate NameDesignation

[FORM GST DRC - 17 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 147(4)] Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.:

Date:

Reference no. of recovery:Period: Date:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs. .... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79. The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot. In the absence of any order of postponement, the auction will be held on.....(date) at.....A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled. The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

**(Movable)**

Serial No.	Description of goods	Quantity
1	2	3

**(Immovable)**

Building No./ Flat No.	Floor No.	Name of the Premises/ Building	Road/ Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

**(Shares)**

Sr. No. Name of the Company Quantity

1 2 3

Signature

PlaceDate NameDesignation

[FORM GST DRC - 18 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 155] To Name &amp; Address of District Collector.....

Demand order no.: Date:

Reference no. of recovery: Period: Date:

Certificate action under clause (e) of sub-section (1) section 79I..... do hereby certify that a sum of Rs..... has been demanded from and is payable by M/s..... holding GSTIN .....under << SGST/CGST/IGST/UTGST/CESS>> Act, but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act. << demand details >> The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -<< Description>> You are requested to take early steps to realise the sum of rupees ----- from the said defaulter as if it were an arrear of land revenue.

Signature

PlaceDate NameDesignation

[FORM GST DRC - 19 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 156] To, Magistrate, &lt;&lt; Name and Address of the Court&gt;&gt;

Demand order no.: Date:

Reference no. of recovery: Period: Date:

Application to the Magistrate for Recovery as Fine A sum of Rs. << ----- >> is recoverable from << Name of taxable person>> holding << GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requested to kindly recover such amount in accordance with the provisions of clause (f) of subsection (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount

Description Central tax State /UT tax Integrated tax CESS

Tax/Cess

Interest

Penalty

Fees

Others

Total

Signature

PlaceDate NameDesignation



[FORM GST DRC - 20 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 158(1)] Application for Deferred Payment/ Payment in Instalments

## 1. Name of the taxable person-

## 2. GSTIN -

## 3. Period \_\_\_\_\_

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto ----- for payment of tax/ other dues or to allow me to pay such tax/other dues in -----instalments for reasons stated below:

Demand ID

Description Central tax State /UT tax Integrated tax CESS

Tax/Cess

Interest

Penalty

Fees

Others

Total

Reasons:- Upload Document

Verification I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory \_\_\_\_\_ Name

\_\_\_\_ Place -Date -[FORM GST DRC - 21 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 158(2)]

Reference No. < > < Date>

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

Demand order no.:

Date:

Reference number of recovery: Period: Date:

Application Reference No. (ARN) Date:

Order for acceptance/rejection of application for deferred payment / payment in instalments This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ----- (date) or in this connection you are allowed to pay the tax and other dues amounting to rupees ----- in ----- monthly instalments.

Reasons: - Upload Document OR This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for

the following reasons:

Reasons for rejection

Signature

Place Date Name Designation

[FORM GST DRC - 22 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 159(1)]

Reference No.: Date :

To----- Name----- Address(Bank/ Post Office/Financial Institution/Immovable property registering authority) Provisional attachment of property under section 83 It is to inform that M/s ----- (name) having principal place of business at ----- (address) bearing registration number as ----- (GSTIN/ID), PAN ----- is a registered taxable person under the << SGST/CGST >> Act. Proceedings have been launched against the aforesaid taxable person under section << --- >> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a << saving / current / FD/RD / depository >> account in your << bank/post office/financial institution >> having account no. << A/c no. >>; or property located at << property ID & location >>. In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property. No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department. or The property mentioned above shall not be allowed to be disposed of without the prior permission of this department. Signature Name Designation Copy to - [FORM GST DRC - 23 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 159(3), 159(5) & 159(6)]

Reference No.: Date:

To----- Name----- Address(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Order Reference No.: Date:

Restoration of provisionally attached property / bank account under section 83 Please refer to the attachment of << saving / current / FD/RD >> account in your << bank/post office/financial institution >> having account no. << ----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned. or Please refer to the attachment of property << ID / Locality >> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned. Signature Name Designation Copy to - [FORM GST DRC-24 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 160] To The Liquidator/Receiver, ----- Name of the taxable person: GSTIN:

Demand order no.: Date: Period:

Intimation to Liquidator for recovery of amount This has reference to your letter << intimation no. & date>>, giving intimation of your appointment as liquidator for the << company name>> holding << GSTIN>>. In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government: Current / Anticipated Demand (Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company. Name Designation Place: Date: [FORM GST DRC - 25 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 161]

Reference No. < > < Date>

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

Demand order no.:

Date:

Reference no. of recovery: Period:

Date:

Reference No. in Appeal or Revision or any other proceeding Date:

Continuation of Recovery Proceedings This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs. .... The

Appellate / Revisional authority / Court ..... << name of authority / Court>> has enhanced/reduced the dues covered by the above mentioned demand order

No. .... dated. .... vide order no. ----- dated ----- and the dues now stands at Rs. .... The recovery of enhanced/reduced amount of Rs. .... stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below: Financial year: ..... (Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Signature Name Designation Place: Date: [FORM GST CPD-01 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 162(1)] Application for Compounding of Offence

1. GSTIN / Temporary ID

2. Name of the applicant

3. Address

4. The violation of provisions of the Act for which prosecution is instituted or contemplated
5. Details of adjudication order/notice  
Reference Number  
Date  
Tax  
Interest  
Penalty  
Fine, if any
6. Brief facts of the case and particulars of the offence (s) charged:
7. Whether this is the first offence under the Act
8. If answer to 7 is in the negative, the details of previous cases
9. Whether any proceedings for the same or any other offence are contemplated under any other law.
10. If answer to 9 is in the affirmative, the details thereof

Declaration (1) I shall pay the compounding amount, as may be fixed by the Commissioner. (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded. Signature of the applicant Name [FORM GST CPD-02 [Substituted by Notification No. EXN-F(10)/17-/2017, dated 24.7.2017 (w.e.f. 27.6.2017).]] [See rule 162(3)] Reference No: Date: To GSTIN/ID ----- Name ----- Address -----

ARN ---- Date -

Order for rejection / allowance of compounding of offence This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below: << text >> I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

Serial No. Offence Compounding amount (Rs.)

1	2	3

Note. - In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized. You are hereby directed to pay the aforesaid compounding amount by ----- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table. or

Your application is hereby rejected. Signature

Name Designation

[Form GST ASMT - 01 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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		

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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 98(2)]

Reference No. : Date :

To \_\_\_\_\_ GSTIN-----Name\_\_\_\_\_ (Address)

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

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] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 98(3)]

Reference No. : Date :

To GSTIN - Name - Address -

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

Order of Acceptance or Rejection 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. Or This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Your request for provisional assessment has been examined and it has not been found to be acceptable due to the following reasons: << text >> Signature Name Designation [Form GST ASMT - 05 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 98(4)]

Furnishing of Security

1. GSTIN

2. Name

3. Order vide which security is prescribed      Order No.      Order date

4. Details of the security furnished

Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Note.— Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

(i) The above-mentioned bank 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 Signatory

Name

Designation/ Status -----

Date-----

Bond for provisional assessment [Rule 98(3) & 98(4)] I/We.....of....., hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of .....(State) (hereinafter called the "Governor") in the sum of.....rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....; Whereas final assessment of Integrated tax/ central tax/ State tax / Union territory 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 [Inserted by Notification No.

EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 98(5)]

Reference No. : Date :

To GSTIN - Name - Address -

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

Provisional Assessment order no.- ..... Date .....

Notice for seeking additional information / clarification / documents for final assessment Please

refer to your application and provisional assessment order referred to above. The following

information/ documents are required for finalization of provisional assessment: << text >> You are, therefore, requested to provide the information / documents within a period of << 15 days >> from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you. You are requested to appear before the undersigned for personal hearing on << Date --- Time --- Venue --- >>. Signature Name Designation [Form GST ASMT - 07 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 98(5)]

Reference No. .... Date :

To GSTIN 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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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 cashpayment)	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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 98(7)]

Reference No. .... Date :

To \_\_\_\_\_ GSTIN \_\_\_\_\_ 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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 99(1)] Reference No.: Date: To \_\_\_\_\_ GSTIN: Name : Address : Tax period - F.Y. - Notice for intimating discrepancies in the return after scrutiny This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed: << text >> You are hereby directed to explain the reasons for the aforesaid discrepancies by ----- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and 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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 99(3)]

Reference No. : Date :

To GSTIN Name Address

Tax period - F.Y. -

ARN - Date -

Order of acceptance of reply against the notice issued under 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 [Inserted by Notification No.

EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 100(1)]

Reference No. : Date :

To \_\_\_\_\_ GSTIN - Name - Address -

Tax Period - F.Y. - Return Type -

Notice Reference No.- 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. SignatureNameDesignation[Form GST ASM - 14 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 100(2)]

Reference No. : Date :

To \_\_\_\_\_ NameAddress

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) SignatureNameDesignation[Form GST ASM - 15 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 100(2)] Reference No.:

Date: To Temporary ID NameAddress

Tax Period - F.Y. -

SCN reference no. - 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							

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. SignatureName[Form GST ASM - 16 [Inserted by Notification No.

EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 100(3)]

Reference No. : Date :

To GSTIN/ID NameAddress

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) (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 ASM - 17 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 100(4)] Application for withdrawal of assessment order issued under section 64

1. GSTIN /ID

2. Name

3. Details of the order

Date of  
Reference issue  
No. 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 ASM - 18 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 101(2)]

Reference No.: Date :

To,-----GSTIN .....Name  
 .....Address .....Period - F.Y.(s) -  
 .....Notice for conducting auditWhereas 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 ...Name  
 .....Designation .....[Form GST ADT - 02 [Inserted by Notification No.  
 EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 101(5)]

Reference No.: Date :

To,-----GSTIN .....Name .....Address  
 .....Audit Report No. .... dated .....Audit Report under section 65(6)Your  
 books of account and records for the F.Y..... has been examined and this Audit Report is  
 prepared on the basis of information available / documents furnished by you and the findings are as  
 under:

Short payment of Integrated tax Central tax State /UT tax Cess

Tax

Interest

Any other amount

[Upload pdf file containing audit observation]You are directed to discharge your statutory liabilities  
 in this regard as per the provisions of the Act and the rules made thereunder, failing which  
 proceedings as deemed fit may be initiated against you under the provisions of the Act.Signature  
 .....Name .....Designation .....[Form GST ADT - 03  
 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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 and audited by  
 .....(name), chartered accountant / cost accountant nominated by the  
 Commissioner;You are hereby directed to get your books of account and records audited by the said  
 chartered accountant / cost accountant.Signature .....Name  
 .....Designation .....[Form GST ADT - 04 [Inserted by Notification No.

EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 102(2)] Reference No.:

Date: To, ----- GSTIN ..... Name

----- Address ..... Information of Findings upon Special

Audit Your books of account and records for the F.Y. .... has been examined by -----  
(chartered accountant/cost accountant) and this Audit Report is prepared on the basis of  
information available / documents furnished by you and the findings/discrepancies are as under:

Short payment of Integrated tax Central tax State /UT tax Cess

Tax

Interest

Any other amount

[Upload pdf file containing audit observation] You are directed to discharge your statutory liabilities  
in this regard as per the provisions of the Act and the rules made thereunder, failing which  
proceedings as deemed fit may be initiated against you under the provisions of the Act. Signature

----- Name ..... Designation ..... [Form GST ARA -01

[Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See Rule

104(1)] Application Form for Advance Ruling

1. GSTIN Number/ User-id
2. Legal Name of Applicant
3. Trade Name of Applicant (Optional)
4. Status of the Applicant [registered /unregistered]
5. Registered Address / Address provided while obtaining user id
6. Correspondence address, if different from above
7. Mobile No. [with STD/ISD code]
8. Telephone No. [with STD/ISD code]
9. Email address

10. Jurisdictional Authority

<< name,  
designation,  
address>>

11. i. Name of Authorised representative

Optional

ii. Mobile No.

iii. Email  
Address

12. Nature of activity(s) (proposed / present) in respect of  
which advance ruling sought

A. Category

Factory / Manufacturing

Wholesale Business Retail Business

Warehouse/Deport

Bonded Warehouse Service  
Provision

Office/Sale Office

Leasing Business Service  
Recipient

EOU/STP/EHTP	SEZ	Input Service Distributor (ISD)
Works Contract		
B. Description (in brief)	(Provision for file attachment also)	
13. Issue/s on which advance ruling required (Tick whichever is applicable):-		
(i) classification of goods and/or services or both		
(ii) applicability of a notification issued under the provisions of the Act		
(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 view point and submissions on issues on which the advance ruling is sought).		
17. I hereby declare that the question raised in the application is not (tick)-		
a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act		
b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act		
18. Payment details	Challan Identification Number (CIN)- Date-	

Verification I, \_\_\_\_\_ (name in full and in block letters), son/daughter/wife of \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place Date Name of Applicant/Authorised Signatory Designation/Status

[Form GST ARA -02 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See Rule 106(1)] Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14	The facts of the case (in brief)	
15	Ground of Appeal	
16	Payment details	Challan Identification Number (CIN) -Date -

Prayer In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, < Place > may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. And for this act of kindness, the appellant, as is duty bound, shall every 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 are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to



make this application and verify it.

Signature

Place Date Name of Applicant/Authorised Signatory Designation/Status

[Form GST APL - 01 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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 authorized 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 disputed (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:- [Substituted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]****(a)Details of payment required**

Particulars	Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
(a) Admitted amount	Tax/ Cess				< total >	< total >
Interest	<					

	total	
	>	
	<	
Penalty	total	
	>	
	<	
Fees	total	
	>	
	<	
Other charges	total	
	>	
(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess).		
	Tax/ Cess	< total > 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). [Substituted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]

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

(c)[ Interest, penalty, late fee and any other amount payable and paid [Substituted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]

Sr. No. Description

Integrated tax	Central tax	Amount payable	Debit entry no.	Amount paid	Integrated tax	Central tax	State/UT tax	CESS	9	10	11
		State/UT tax	CESS								
1	2	3	4	5	6	7	8				
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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]**

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 15(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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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-

7. Date of acceptance/rejection of appeal-

8. Date of appearance- Date: Time:

9. Court Number/ Bench Court: Bench:

Place:Date: < Signature > Name of the Applicant:

On behalf of Appellate Authority/Appellate Tribunal/Commissioner / Additional or Joint Commissioner[Form GST APL - 03 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [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

Cess

Particulars of demand/ refund, if any	Central tax	State/ UT tax	Integrated tax	Total amount
Amount of demand created (A)	(a) Tax/ Cess			< total >
(b) Interest	< total >			
(c) Penalty	< total >			
(d) Fees	< total >			
(e) Other charges	< total >			
Amount under dispute (B)	(a) Tax/ Cess			< total >
(b) Interest	< total >			
(c) Penalty	< total >			
(d) Fees	< total >			
(e) Other charges	< total >			

Place:Date:

&lt; Signature&gt;

Name of the Applicant Officer:Designation:Jurisdiction:[Form GST APL - 04 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [Refer Rule 113(1)& 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
1	2	3	4	5	6
(a) Tax					
(b) Interest					
(c) Penalty					
(d) Fees					

(e) Others

(f) Refund

Place:Date:

&lt; Signature&gt;

< Name of the Appellate Authority>Designation:Jurisdiction:[Form GST APL - 05 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]]][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 created (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 or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)] [Substituted '(20%	Tax/ Cess				< total > < total >



of disputed tax)' by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]

(b) Details of payment of admitted amount and pre-deposit[(pre- deposit of 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 admitted tax and cess)' by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]

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

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable	Debit entry no.	Amount paid						
	Integrated tax	Central tax	State/UT tax	CESS	Integrated tax	Central tax	State/UT tax	CESS		
1	2	3	4	5	6	7	8	9	10	11
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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]**

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 there from.Place:Date:

< Signature >

Name of the Applicant:Designation /Status:[Form GST APL - 06 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See Rule 110(2)]Cross-objections before the Appellate Authority / Appellate Tribunal

Sr. No.	Particulars			
1	Appeal No. - Date of filing -			
2	GSTIN/ Temporary ID/UIN-			
3	Name of the appellant-			
4	Permanent address of the appellant-			
5	Address for communication-			
6	Order no.	Date-		
7	Designation and Address of the officer passingthe order appealed against-			
8	Date of communication of the order appealedagainst-			
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

11

Commissionerate(Centre) in which the  
order or decision was passed

(Jurisdictiondetails)-

Date of receipt of notice of appeal

orapplication filed with the Appellate

12

Tribunal by the appellant orthe

Commissioner of State/Central tax/UT  
tax, as the case may be-

Whether the decision or order appealed

13

againstinvolves any question relating to  
place of supply - Yes No

In case of cross-objections filed by a

14

personother than the Commissioner of  
State/UT tax/Central tax

(i) Name of theAdjudicating Authority-(ii)

Order Number anddate of

Order-(iii)GSTIN/UIN/Temporary ID-(iv)

Amount involved:(v)

Head

Tax

Interest

Penalty

Refund

Total

Integrated

tax

Central

tax

State/UT

tax

Cess

15

Details of payment

Head

Tax

Interest

Penalty

Refund Total

Central tax

State/UT tax

Integrated tax

Cess

Total	
16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:
	Amount of tax demand dropped or reduced for the period of dispute
(i)	
(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 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See Rule 111(1)] Application to the Appellate Tribunal under sub section (3) of Section 112

1.	Name and Designation of the appellant	Name: Designation Jurisdiction State/Center-Name of the State:
2.	GSTIN/ Temporary ID / UIN	
3.	Appellate Order no.	Date-
4.	Designation and Address of the Appellate Authority passing the	

order appealed against-

5.

Date of communication of the  
order appealed against-

6.

Details of the case under  
dispute:

(i) Brief issue of the case  
under dispute-

(ii) Description and  
classification of  
goods/services in  
dispute-

(iii) Period of dispute-

(iv) Amount under  
dispute:

{|

Description	Central tax	State/UT tax	Integrated tax	Cess
-------------	-------------	--------------	-------------------	------

(a) Tax/ Cess

(b) Interest

(c) Penalty

(d) Fees

(e) Other charges

|-| 7.| Statement of facts-|-| 8.| Grounds of appeal-|-| 9.| Prayer-|-| 10.| Amount  
demanded,disputed and admitted:|}

Particulars of demand/ refund	Particulars	Central tax	State/ UT tax	Integrated tax	Cess	Total amount
Amount of demand created, if any (A)	(a) Tax/ Cess					< total >
(b) Interest	< total >					< total >
(c) Penalty	< total >					
(d) Fees	< total >					
(e) Other charges	< total >					
Amount under dispute (B)	(a) Tax/ Cess					< total >
(b) Interest	< total >					< total >
(c) Penalty	< total >					
(d) Fees	< total >					
(e) Other charges	< total >					

Place:

Date < Signature>

Name of the Officer: Designation: Jurisdiction:-

[Form GST APL - 08 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See Rule 114(1)] Appeal to the High Court under section 117

1. Appeal filed by  
-----Taxable person /  
Government of <-->
  2. GSTIN/ Temporary ID/UIN Name of the  
appellant/officer-
  3. Permanent address of the appellant,  
if applicable-
  4. Address for communication-
  5. Order appealed against Number Date-
  6. Name and Address of the Appellate  
Tribunal passing the order appealed  
against-
  7. Date of communication of the order  
appealed against-
  8. Name of the representative
  9. Details of the case under dispute:
- (i) Brief issue of the case  
under dispute with synopsis
- (ii) Description and  
classification of  
goods/services in dispute
- (iii) Period of dispute
- (iv) Amount under dispute
- { |

Description	Central tax	State/UT tax	Integrated tax	Cess
(a) Tax/ Cess				
(b) Interest				
(c) Penalty				
(d) Fees				
(e) Other charges				

| - | (v) Market value of seized goods | - | 10. | Statement of facts | - | 11. | Grounds of appeal | - | 12. |  
Prayer | - | 13. | Annexure(s) related to grounds of appeal | } Verification I, <

\_\_\_\_\_, hereby solemnly affirm and declare that the information  
given hereinabove is true and correct to the best of my knowledge and belief and nothing has been  
concealed therefrom. Place: Date:

&lt; Signature&gt;

Name: Designation/Status: [Form GST TRAN - 1 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See rule 117(1), 118, 119, 120] Transitional ITC / Stock Statement

**1. GSTIN -****2. Legal name of the registered person -****3. Trade Name, if any -**

**4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:-  
Yes/No**

**5. Amount of tax credit carried forward in the return filed under existing laws:**

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1) [Section 140(4)(a) and Section 140(9)] [Inserted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).]

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)

Registration No. in existing law	Balance of ITC of VAT and [Entry Tax] in last return	C Forms	F Forms	ITC reversal relatable to [(3) and] (5)	H/I Forms	Transition ITC 2- (4+6-7+9)			
Turnover for which forms Pending	Difference tax payable on (3)	Turnover for which forms Pending	Tax payable on (5)	Turnover for which forms Pending	Tax payable on (7)				
1	2	3	4	5	6	7	8	9	10

## 6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140(2)).

(a) Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details of capital goods on which credit has been partially availed	Total eligible cenvat credit under existing law	Total cenvat credit availed under existing law	Total cenvat credit unavailed under existing law (admissible as ITC of central tax) (9- 10)		
Value	Duties and taxes paid ED/ CVD	SAD								
1	2	3	4	5	6	7	8	9	10	11

Total



(b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax  
(For all registrations on the same PAN and in the same State)

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details regarding capital goods on which credit is not availed	Total eligible credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT credit unavailed under existing law (admissible as ITC of State/UT tax) (8-9)	10
1	2	3	4	5	6	7	8	9	

Taxes paid  
Value VAT [and ET]

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)]) [Substituted by notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).]

Sr. no.	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock	HSN (at 6 digit level)	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6	

7A Where duty paid invoices [including Credit Transfer Document (CTD)] [Inserted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).] 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)] [Inserted by notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).]:

Name of the supplier	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes	VAT/[ET]	Date on which entered in recipients books of account
----------------------	----------------	--------------	-------------	----------	-----	-------	---------------------------	----------	--

(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	
1	2	3	4	5
Inputs				6 7 8

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

Descripti on	Unit	Qty	Value	Tax paid
1	2	3	4	5

Details of description and quantity of inputs / input services as well as date of receipt of goods or services (as entered in books of accounts) is also required.

## 8. Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))

Sl. No.	Registration no. under existing law (Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC of Central Tax	Distribution document /invoice	ITC of Central Tax transferred	
No.	Date							
1	2	3	4	5	6	7	8	9

Total

## 9. Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

a. Details of goods sent as principal to the job worker under section 141

Sr. No.	Challan No.	Challan date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker
HSN	Description	Unit	Quantity	Value
1	2	3	4	5
6 7 8 9				
GSTIN of Job Worker, if available				

Total

b. Details of goods held in stock as job worker on behalf of the principal under section 141

Sr. No.	Challan No.
---------	-------------

Challan date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker
HSN	Description Unit	Quantity
1	2	3
4	5	6 7 8 9

GSTIN of  
Manufacturer

Total

## 10. Details of goods held in stock as agent on behalf of the principal under section 142 (14) of the SGST Act

a. Details of goods held as agent on behalf of the principal

Sr. No.	GSTIN of Principal	Details of goods with Agent
Description Unit	Quantity	Value Input Tax to be taken
1	2	3
4	5	6 7

b. Details of goods held by the agent

Sr. No.	GSTIN of Principal	Details of goods with Agent
Description Unit	Quantity	Value Input Tax to be taken
1	2	3
4	5	6 7

## 11. Details of credit availed in terms of Section 142 (11 (c ))

Sr. no.	Registration No of VAT	Service Tax Registration No.	Invoice/ document no.	Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service 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))

Sr No.	Document no.	Document date	GSTIN no. of recipient, (if	Name & address of recipient	Details of goods
--------	--------------	---------------	-----------------------------	-----------------------------	------------------

applicable)

sent on  
approval  
basis

HSN	Description	Unit	Quantity	Value					
1	2	3	4	5	6	7	8	9	10

Total

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 and nothing has been concealed therefrom

Signature

Place Name of Authorized Signatory.....

Date Designation /Status.....

[Instructions:] [Inserted by Notification No. EXN-F(10)-34/2017, dated 8.12.2017 (w.e.f. 27.6.2017).]

**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 TRANS 3 besides availing credit in table 7A under the heading "input".**

[Form GST TRAN - 2 [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See Rule 117(4)]

**1. GSTIN -**

**2. Name of Taxable person -**

**3. Tax Period: month..... year .....**

**4. Details of inputs held on stock on appointment date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.**

Opening stock for the tax period	Outward supply made	Closing balance							
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty	

1 2 3 4 5 6 7 8 9

## 5. Credit on 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 (at 6 digit level)	Unit	Qty.	Qty	Value	State Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

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 and nothing has been concealed therefrom

Signature

Place Name of Authorized Signatory.....

Date Designation /Status.....

[FORM-XXVI-A [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See sub-rule (1) & (5) of rule 138]Declaration

Original

Duplicate

Triplicate

{|

FT NT GG

|| {|-| IM| EX| RE|}||

1. Form No. ....

Name .....

2. CONSIGNOR:

Fulladdress.....TIN.

.....

3. Consigned from :

Place .....

4. CONSIGNEE:

Name.....Fulladdress.....

.....

5. Destination

ofGoods.....

6. Vehicle No. .... Name ofTransport Co.

.....

7. Value of Goods: Rs.....G.R.

No.....

8. Details of Goods (Give details overleaf incase of Multiple Bills)

Sr. No.	(1) Bill No.	Date (2) (3)	Aggregate value of goods 4(i) Rs. P.	Category-wise Bifurcation 4(ii) (a) Value of Taxable goods	Brief Description of Goods. (5) (b) Value of Tax free goods	(a) Taxable goods	(b) Tax free goods
Signature of Proper Officer incharge of the e-validation Centre with stamp to be appended after the checking of the e-validation Centre.					Signature or thumb impression, name and address of the person transporting the goods.		
Date					Date		

Note. - 1. The complete bill of lading is to be in the hand of the person carrying the goods at the e-validation Centre.

## 2. Please see instructions \*overleaf.

Bill No.                      Date of Bill    Value of goods    Brief description of goods

Total value of goods:

### Instructions

#### A.Guidelines for filling the 63+TIN

1. If un-registered Dealer:                      District ..... UNR. blank.
2. If Applied for registration                      District ..... AFR-blank.
3. If registered.                      District No. ....

#### B.Tick (☐) wherever applicable;

FT= Goods for Trade                      IM= Goods Imported  
 NT=Goods Not for Trade                      EX= Goods Exported  
 GG=Government Goods                      RE= Goods RE-Entered.

[FORM VAT-XXVI [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See sub-rule (5) of rule 138]

1. Name and complete address of the consignor
2. TIN, if any
3. Name and complete address of the consignee
4. TIN, if any
5. Place of dispatch
6. Place of destination
7. Description of goods

8. No. of Tax Invoice/Cash

memo/Bill/Deliverynote and date

9. Quantity (Weight)

10. Quantity (no. of packets)

11. Value of Goods}(a) In figures:(b) In words:

12. Nature of transaction

Sale

otherwise

Signature of the

Consignor

13. Goods carriage vehicle number

14. Registration Certificate No.

15. Date and time of dispatch

Day

Month

Year Hrs Minute

16. Name and address of the Transporter

Signature or thumb impression of the person transporting the goods.[FORM - XXVII [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See sub-rule (1) of rule 138](Transit-Slip)

Name of the e-validation centre { |

| }

1. Date and time of arrival of goods at the entry-validation centre

2. Name of person-in-charge of the goods

3. Name and address of the owner of the goods

4. Place from where goods were purchased

5. Name of the place from where the goods were consigned

6. Description of goods

7. Quantity of goods/number of packages

8. Value of goods

9. Destination of the goods

10. Vehicle Number

11. Name of exit-validation centre in case the goods would ultimately leave the territory of Himachal Pradesh.

12. Signature of the proper officer-in-charge of the exit-validation centre at the point of entry of goods into the State of Himachal Pradesh.

13. Date and time when goods reach the exit-validation centre referred to in column (11)

14. Signature and seal of proper officer-in-charge of the exit-validation centre

15. Remarks

Signature or thumb impression of the person transporting the goods.[FORM-XXVIII [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017)]] [See sub-rule (4) of rule 138] Security bond to be furnished by the owner of goods or his representative, the driver or other



person-in-charge of the conveyance on behalf of the owner of the goods Before The Officer Incharge Of The E-Validation Centre.No..... of 200.PetitionerVersusThe State of Himachal Pradesh RespondentSecurity Bond executed in favour of the Governor of Himachal Pradesh and his successor-in-office and assigns.Whereas the officer-in-charge of e-validation centre (name of the e-validation centre) had directed the persons incharge of the conveyance to furnish adequate security and in pursuance of such direction, I/We hereby personal undertake and bind myself/ourselves, my heirs/our heirs and legal representatives to pay the Government of Himachal Pradesh the sum of Rs. .... (Rupees.....) and mortgage/charge the properties specified in the schedule hereunto annexed for the payment of the sum of Rs. ....(Rupees ..... ) to the Governor of Himachal Pradesh and covenant that if the penalty or other amount due under Section 129 of the Himachal Pradesh Goods and Services Tax Act, 2017 is paid, this bond shall be void and of no effect otherwise it shall remain in full force and effect.In Witness Whereof I/we have hereunto affixed/our hands and seal this day of

.....200.....at.....Witness

1. ....

SignatureFull address.....

## 2. Signature.....

Full address.....Signature .....Note. - The Security bond should be affixed with adhesive non-judicial stamps of the value of ..... When the amount secured does not exceed Rs. 1,000 and with adhesive non-judicial stamps ..... of the value of ..... when the amount secured exceeds Rs. 1000.[FORM [\*\*\*] [Inserted by Notification No. EXN-F(10)-14/2017, dated 30.6.2017 (w.e.f. 27.6.2017).] XXVIII-A][See sub-rule (4) of rule 138]Personal/surety BondPersonal bond to be executed by the owner of goods or his representative, the driver or other person-in-charge of the conveyance on behalf of the owner of the goods-----Before the Officer Incharge of the E-Validation CentreNo ..... 200VersusThe State of Himachal Pradesh ----- Respondent.Known all men by those presents that I/We .....(Full name).....(full address) with Registration certificate No. if any, am/are held and firmly, bond upto the Governor of Himachal Pradesh (hereinafter referred to as "The Government" ) which expression shall, unless excluded by or repugnant to the context, includes his successor-in-office and assigns in the sum of Rs. ....(amount in figures and followed by amount in words) (hereinafter referred to as "The said sum") to be paid to the Government as demanded, for which payment well and truly to be made. I/We bind myself/our selves/my/our heirs, executors, administrator s and local representatives by these presents.Whereas the above bounden has been required by the Officer Incharge of the e-validation centre ..... Proper Officer ..... in writing to furnish security for the said sum for the purpose of security of securing the proper payment of the tax, interest or penalty payable by him/them under the Himachal Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) and an indemnifying the Government against all loss, costs or expenses which the Government may in any way, suffer, sustain or pay by reason of commission, default or failure of insolvency of the above bounden or any person or persons acting

under or for him/them to pay such tax, interest or penalty in the manner and by the time provided by or prescribed under the said Act. Now the condition of the above written bond is such that if the above bounden, him/them heirs, executors, administrators and legal representative of any person acting under or for him/them pays the full amount of tax, interest or penalty payable by him under the said Act in the manner and by the time provided by or prescribed under said Act on demand by any authority appointed by Government under said Act, such demand to be in writing and to be served upon the above bounden person his/their heirs, executors, Administrators and legal representative of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time, or times hereafter during the period in which the above bounden is held liable to pay the tax, interest or penalty under the said Act be caused by reasons of any act, omission default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and it is hereby further agreed that in the vent of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules prescribed thereunder, of the bounden this bond shall remain with the officer Incharge of e-validation centre/Proper Officer for one year from the occurring of any of the events aforesaid for recovering any tax, interest or penalty that may be payable by the above bounden or any loss, cost or expenses that may be payable by the above bounden or any loss, cost or expenses that may have been sustained included or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for him/them of the above bounden's heir, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his their liability under the said Act or the rules prescribed thereunder: Provided always that without prejudice to any other right or remedy for recovering the tax, interest or penalty loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as arrear of land revenue or fine imposed by any authority under the said Act. In witness whereof the said ..... (Full name) has hereunto set his hand this ..... day of ..... signed and delivered..... by the above named in the presence of ..... signature..... Status. Witness:

1. \_\_\_\_\_

(Signature with address)

2. \_\_\_\_\_

(Signature with address) Surety Bond We (1)

(2)

and full address of the sureties) hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their omission, default or failure therein we hereby bind ourselves jointly and severally to forfeit to the Government of the Himachal Pradesh (hereinafter referred to as the

'Government') which expression shall unless excluded by or repugnant to the context includes his successor-in-office and assigns the sum of rupees\_\_\_\_\_ (amount in figures followed by amount in words) hereinafter referred to as 'the said sum' in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Officer Incharge of the e-validation centre, the Proper Officer in writing to recover any amount of tax, interest or penalty payable by the above bounden and amount of tax, surcharge, interest or penalty payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses, which he Government sustain, incur or pay by reason of which such omission, default or failure. And we agree that the Government may without prejudice to any other rights or remedies of the Government recover the said sum from us, jointly and severally as an arrears of land revenue and/or fine imposed by a Magistrate. And we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the Officer Incharge of the e-validation centre, the Proper Officer six calendar months notice in writing of his intention so to demand out joint and several liability under the bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months. Signature of sureties in presence of witness.(1)\_\_\_\_\_ (Name and complete address of the witness)(2)\_\_\_\_\_ (Signature) Present Address: Signature \_\_\_\_\_ Permanent Address \_\_\_\_\_ Accepted for and on behalf of the Governor of Himachal Pradesh in pursuance of Article

## 299.

(1) of the Constitution. In presence of

1.

2.

Name and Designation of the Officer [Form VAT-II-A [Inserted by Notification No. EXN-F(10)-25/2017, dated 1.9.2017 (w.e.f. 27.6.2017).]] [See rule 37-A, rules 3(2), 33(1) and 37(2) under H.P. VAT Rules, 2005 read with Rule 7(2) of CST (H.P.) Rules, 1970 and sub-rule 5(a) of Rule 138 of the H.P. GST Rules, 2017] E-Challan (For deposit of tax/demand/other sum)

District

Circle

Tax Period from ..... To .....

Complete Address:

"101" Receipts under Central Sales Tax Act:

Payment on account of

Amount (In Rs.)

01-Tax Collection

02-Other Receipts

03-Additional Demand/Interest

04-Penalty/Composition

06-Interest

90-Deduct Refund

Total In Figures

Total in Words

"102" Receipts under State Sales TaxAct:

Payment on account of

Amount (In Rs.)

01-Tax Collection

04-Other Receipts

05-Additional Demand/Interest

90-Deduct Refund

Total In Figures

Total in Words

"111" Receipts From State Value TaxAct:

Payment on account of

Amount (In Rs.)

01-Value Added Tax Collection

02-License and Registration fee

03-Other Receipts

04-Additional Demand/Interest

05-Purchase Tax

06-Composition Fee

07-Sale of VAT XXVI-A Forms

08-Penalty/Composition

09-Entry Tax

10-Tax Deducted U/S 17

90-Deduct Refunds under VAT

Total In Figures

Total in Words

"800"-04-Other Receipts:

03-Other Receipts

Total In Figures

Total in Words

Challan Identification Number (CIN)

{|

BSR CODE

Date

Challan

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

[]}Certified that all the Particulars given above are correct.

Online Payment ThroughInternet Banking<< Bank Name>>

<< Collecting Branch Name>>

Form GST CMP-01[See rule 3(1)]Intimation to pay tax under section 10 (composition levy)(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID

2. Legal name

3. Trade name, if any

4. Address of Principal Place of Business

5. Category of Registered Person < Selectfrom drop down>

(i) Manufacturers, other than manufacturers of such goods asnotified 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 schemeis opted

2017-18

7. Jurisdiction

Centre State

8. Declaration -I hereby declare that the aforesaid businessshall abide by the conditions and restrictions specified forpayment of tax under section 10.

9. VerificationI\_\_\_\_\_ hereby

solemnly affirmand declare that the information given hereinabove is true

andcorrect to the best of my knowledge and belief and nothing hasbeen concealed

therefrom.Signature ofAuthorised SignatoryNameDesignation /StatusPlaceDate

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 < Selectfrom drop down>

(i) Manufacturers, other than manufacturers of such goods asnotified 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 schemeis opted

2017-18

7. Jurisdiction

Centre State

8. Declaration -I hereby declare that the aforesaid businessshall abide by the conditions and restrictions specified forpayment of tax under 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 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	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10

Total

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

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

1

2

Total

{|

9. Details of Tax paid Description Central State tax

Amount

Debit entry

no.

## 10. Verification

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Place Date Designation / Status } 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 [Substituted by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).]  
 (i) Manufacturers, other than manufacturers of such goods as maybe notified by the Government  
 (ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II  
 (iii) Any other supplier eligible for composition levy.]
6. Nature of Business
7. Date from which withdrawal from composition scheme is sought DD MM YYYY
8. Jurisdiction Centre State
9. Reasons for withdrawal from composition scheme
10. Verification

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

Signature of Authorised Signatory Name Place Date Designation / Status

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

Details of the

2. show cause      Reference no.  
notice

Date

3. Legal name

4. Trade name,  
if any

5. Address of the  
Principal

Place of  
Business

6. Reply to the  
notice

7. List of  
documents  
uploaded

8. Verification      I \_\_\_\_\_ herebysolemnly affirm  
and declare that the information given hereinabove is true and correct to the  
best of my knowledge and beliefand nothing has been concealed  
therefrom.Signature of the Authorised SignatoryDatePlace

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)][Substituted '[See rule 6(6) ]' by Notification No.  
EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).]

Reference No. < > < Date>

ToGSTINNameAddress

Reference No. < > < Date>

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 >>

DatePlace SignatureName of Proper OfficerDesignationJurisdiction

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 -AState /UT ☐ District - ☐

- (i) Legal Name of theBusiness:(As mentioned in Permanent Account Number)
- (ii) Permanent AccountNumber :(Enter Permanent Account Number of theBusiness; Permanent Account Number of Individual in case ofProprietorship concern)
- (iii) Email Address :
- (iv) Mobile Number :

Note.-Informationsubmitted  
above is subject to online  
verification  
beforeproceeding to fill up  
Part-B.Authorised  
signatory filing the  
application shall providehis  
mobile number and email  
address.

#### Part -B

1. Trade Name, if any
- Constitution of
2. Business (Please
- Select
- theAppropriate)

(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	YesNo
----	---------------------------	-------

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 maybe 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	To DD/MM/YYYY	From DD/MM/YYYY
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration		
Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	Integrated Tax		
(ii)	Central Tax		
(iii)	State Tax		
(iv)	UT Tax		
(v)	Cess		
	Total		
	Payment Details		
	Challan		
	Identification		Date
	Number		
12.	Are you applying for registration as a SEZ Unit?	Yes	No
(i)	Select name of SEZ		<input type="checkbox"/>
(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		<input type="checkbox"/>
(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)	(xii) Voluntary Basis entity)
(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  
CompanyRegistration  
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 andEstablishment  
Act

Temporary ID, if any  
Others (Please specify)

16. (a) Address of  
Principal Place of  
Business

Building No./Flat No. Floor No.

Name of the Road/Street  
Premises/Building

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

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

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

Note. - Add more accounts -----

18. Details of the Goods supplied by the Business

Please specify top 5 Goods

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

(i)

(ii)

...

(v)

19. Details of Services supplied by the Business.

Please specify top 5 Goods

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

(i)

(ii)

...

(v)

## 20. Details of Additional Place(s) of Business

Number of additional places

Premises 1

## (a) Details of Additional Place of Business

Building No/Flat No

Floor No

Name of the Premises/Building

Road/Street

City/Town/Locality/Village

District

Block/Taluka

State

PIN Code

Latitude

Longitude

## (b) Contact Information

Office Email Address

Office

Telephone STD  
number

Mobile Number

Office Fax STD  
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  
BusinessRetail  
Business

Warehouse/Depot

Bonded  
WarehouseSupplier of  
services

Office/Sale Office

Leasing  
BusinessRecipient 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

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			

Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number	Email address		
Telephone No. with STD			
Designation /Status	Director Identification Number (if any)		
Permanent Account Number	Aadhaar Number		
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
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. ....

d. ....

e. Field n

### 25. Document Upload

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

### 26. Consent

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

### 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.  
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.
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
- 5.

timeDirector/Members of Managing Committee of Associations/Board of Trustees etc.) I/We --- (name) being (Partners/Karta/Managing Directors and whole timeDirector/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. Signature of Authorised Signatory{|

Place: (Name)

Date: Designation/Status:

|}|} Instructions for submission of Application for Registration.

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

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

**3. Applicant need to upload scanned copy of the declaration signed by 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 candigitally 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 LimitedCompanyPublic LimitedCompanyPublic SectorUndertakingUnlimited CompanyLimited LiabilityPartnershipForeign CompanyForeign	Digital Signature Certificate (DSC)- Class-2 andabove.

Limited Liability Partnership

Digital  
Signature Certificate  
class 2 and  
above 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. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] within a State, requiring a separate registration for any of its [places of business] [Substituted 'business verticals' by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] 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.**

**16. [ Government departments applying for registration as suppliers may not furnish Bank Account details.] [Inserted by Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).]**

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

Application Reference Number (ARN) -

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

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

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

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

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

Reference Number: Date

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

Application Reference No. (ARN): Date:

Notice for Seeking Additional Information / Clarification / Documents relating to Application for << Registration/Amendment/Cancellation >> This is with reference to your << registration/amendment/cancellation>> application filed vide ARN < > Dated -DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

1.

2.

3.

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

1.	Notice details	Referen No.
2.	Application details	Referen No
3.	GSTIN, if applicable	
4.	Name of Business( Legal)	
5.	Trade name, if any	
6.	Address	
7.	Whether any modification in the application forregistration or fields is required.-	YesNo( one)
8.	Additional Information	
9.	List of Documents uploaded	
10.	Verification	
I		

\_\_\_\_\_ hereby  
solemnly affirm and declare that the information  
givenhereinabove is true and correct to the best of my  
knowledge andbelief and nothing has been concealed  
therefrom.

Place:Date:

Signature ofAuthorised  
SignatoryNameDesignation/Status:

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

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

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

Reference Number : Date:

ToName of the ApplicantAddress -GSTIN (if available)Order of Rejection of Application for Registration / Amendment / CancellationThis 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 Certificate

Registration Number: GSTIN/ UIN

1. Legal Name
2. Trade Name, if any
3. Constitution of Business
4. Address of Principal Place of Business
5. Date of Liability DD/MM/YYYY
6. Period of Validity (Applicable only in case ofNon-Resident taxable person or Casual taxable person) From DD/MM/YYYY To DD/MM/YYYY
7. Type of Registration
8. Particulars of Approving Authority
- Centre State



Signature

Name

Designation

Office

9. Date of issue of  
Certificate

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

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 of Association of Persons / Board of Trustees etc.

1. Photo Name

Designation/Status

Resident of State

2. Photo Name

Designation/Status

Resident of State

3. Photo Name

Designation/Status

Resident of State

4. Photo Name

Designation/Status

Resident of State

5. Photo Name

Designation/Status

Resident of State

6. Photo Name

Designation/Status

Resident of State

7. Photo Name  
Designation/Status  
Resident of State
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  
TaxCollector( As  
mentioned in  
Permanent  
Account  
Number/  
TaxDeduction  
and Collection  
Account  
Number)  
Permanent  
Account  
Number(Enter  
PermanentAccount  
Number of the  
Business;  
Permanent  
Account Number  
ofIndividual in  
case of  
Proprietorship  
concern)
- (ii) Tax Deduction  
and Collection  
Account
- (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  
to online verification before  
proceeding to fill up Part-B.

#### Part -B

1 Trade Name, if  
any

2 Constitution of  
Business (Please  
Select  
theAppropriate)

(i) Proprietorship

(iii) Hindu Undivided  
Family

(v) Public Limited  
Company

(vii) Government  
Department

(ix) Unlimited Company

(xi) Local Authority

(xiii) Foreign Limited  
Liability Partnership

(xv) Others (Please specify)

(ii) Partnership

(iv) Private Limited Company

(vi)  
Society/Club/Trust/Association  
of Persons

(viii) Public Sector Undertaking

(x) Limited Liability Partnership

(xii) Statutory Body

(xiv) Foreign Company  
Registered (in India)

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)	Center	State/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
		Have you obtained any other registrations	YesNo
9.		under Goods and Services Tax in the same State?	
		If Yes, mention Goods and Services Tax Identification Number	
10.			
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 Premises/Building		Locality/Village	
State		PIN Code	

13. 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(Within the Country)|-| Building No/Flat No|| Floor No||-| Name of thePremises/Building|| Road/Street||-| City/Town/Locality/Village|| District||-| State|| PIN Code||||||-| Block/Taluka||||-| Note - Add more ...|-| 14. | ConsentI on behalf ofthe holder of Aadhar number pre-filled based on Aadhar number provided in the form give consent to "Goods andServices Tax Network" to obtain my details from UIDAI forthe purpose of authentication. "Goods and Services TaxNetwork" has informed me that identity information wouldonly be used for validating identity of the Aadhar holder andwill be shared with Central Identities Data Repository only forthe purpose of authentication.|-| 15. | VerificationI hereby solemnlyaffirm and declare that the information given herein above istrue and correct to the best of my knowledge and belief andnothing has been concealed therefrom(Signature)|-| Place:| Name of DDO/ Personresponsible for deducting tax/collecting tax/ AuthorisedSignatory|-| 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 thepremises like latest Property Tax Receipt or Municipal Khata copyor copy of Electricity Bill.

(b) For Rented or Leased premises -

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

(c) For premises not covered 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.

(d) For rented/leased premises where theRent/lease agreement is not available, an affidavit to thateffect along with any document in support of the possession ofthe 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 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 sourceThis 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)

Tax identification number or  
unique number onthe basis of



- (iv) which the entity is identified by the Government of that country
- (v) Name of the Authorised Signatory (as 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 Details	Estimated Tax Turnover (Rs.)	Estimated Liability (Net) (Rs.)

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

and declare that the  
information given herein  
above is true and correct  
to the best of my  
knowledge and belief and  
nothing has been  
concealed  
therefrom. Signature \_\_\_\_\_ Place: \_\_\_\_\_ Date: \_\_\_\_\_ Name  
of Authorised  
Signatory \_\_\_\_\_ Designation: \_\_\_\_\_

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 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.

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 Acceptance as an authorised signatory { |

4.

I (Name of the authorised signatory hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory Place: 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:-**

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

- 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 [Substituted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).]] [See rule 14(1)] Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person. Part -A

- |       |   |
|-------|---|
| (i)   | Legal Name of the person  |
| (ii)  | Tax identification number or unique number on the basis of which the entity is identified by the Government of that country |
| (iii) | Name of the Authorised Signatory  |
| (iv)  | Email Address of the Authorised Signatory   |
| (v)   | Name of the representative appointed in India, if any   |
- (a) Permanent Account Number of the representative in India
- (b) Email Address of the representative in India
- (c) Mobile Number of the representative in India (+91)

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

**Part-B**

1. Details of Authorised Signatory
- |                                     |                        |                |
|-------------------------------------|------------------------|----------------|
| First Name                          | Middle Name            | Last Name      |
| Photo                               |                        |                |
| Gender                              | Male / Female / Others |                |
| Designation                         |                        |                |
| Date of Birth                       | DD/MM/YYYY             |                |
| Nationality                         |                        |                |
| Aadhaar, if any                     |                        |                |
| Address of the Authorised Signatory |                        | Address line 1 |
|                                     |                        | Address line 3 |
|                                     |                        | 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 Bengaluru West, CGST Commissionerate
5. Details of Bank Account of representative in India (if appointed)
- Account Number Type of account
- Bank Name Branch Address IFSC
6. Documents Uploaded A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form
- 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 Place: Date: Name of Authorised Signatory: Designation:
- 7.

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: 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 thepassport of the Non -resident tax payer with VISA details. Incase of

2. Company/Society/LLP/FCNR/ etc. person who is holdingpower of attorney with authorisation letterScanned copy ofCertificate of Incorporation if the Company is registered outsideIndia or in IndiaScanned copy of License is issued by origincountryScanned copy of Clearance certificate issued byGovernment of India

3. Bank Account RelatedProof:Scanned copy of the first page of Bank passbook/ one page of Bank Statement Opening page of the Bank Passbookheld in the name of the Proprietor / Business Concern -containing the Account No., Name of the Account Holder, MICR andIFSC and Branch details

4. Scanned copy of documents regarding appointment asrepresentative in India, if applicable

Authorisation Form:-For AuthorisedSignatory mentioned in the application form, Authorisation orcopy of Resolution of the Managing Committee or Board ofDirectors to be filed in the following format:Declaration forAuthorised Signatory (Separate for each signatory)I

5. ....(ManagingDirector/Whole Time Director/CEO or Power of Attorney holder)hereby solemnly affirm and declare that name of theauthorised signatory to act as an authorised signatoryfor the business Name of the Business for whichapplication for registration is being filed/ is registered underthe Goods and Service Tax Act, 20\_\_All his actions inrelation to this business will be binding on me/ usSignatures of the persons who is in charge{|

S.No.	Full name	Designation/Status Signature
1.	Acceptance as an authorised signatory I (Name of authorised signatoryhereby 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 Instructions -

**1. If authorised signatory is not based in India, authentication through digital signature certificate shall not be mandatory for such persons. The authentication will be done through Electronic Verification Code (EVC).**

**2. Appointed representative in India shall have the meaning as specified under section 14 of Integrated Goods and Services Tax Act, 2017.**

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			
6.	Period for which extension is requested. From To	From	To	
	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 |
|--|-----|-----|--------|
| 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. |     |     |        |
- 9.

Signature Place: Date: Name of Authorised

Signatory: 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 Number - Date:

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

Details of person to whom temporary registration granted

- |    |                                    |
|----|------------------------------------|
| 1. | Name and Legal Name, if applicable |
| 2. | Gender<br>Male/Female/Other        |
| 3. | Father's Name                      |
| 4. | Date of Birth<br>DD/MM/YYYY        |

	Address of the Person	Building No./ Flat No.
5.		
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	
<p>(Upload of Seizure Memo / Detention Memo / Any other supporting documents) You are hereby directed to file application for proper registration [within 60 days] [Substituted 'within 30 days' by Notification No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).] of the issue of this order</p> <p>Signature Place Date: Name of the Officer: Designation/ Jurisdiction: Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.</p> <p>[Form GST REG-13 [Substituted by Notification No. EXN-F(10)-28/2017, dated 30.8.2017 (w.e.f. 27.6.2017).]] [See rule 17(1)] Application/ Form for grant of Unique Identity Number to UIN to UN Bodies / Embassies / others State / Union Territory- District -</p>		

## Part A

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

## Part B

1.	Type of Entity (Choose one)	UN Body Embassy Other Person
2.	Country	
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Latter No.                      Date
3.	Notification Details	Notification No.                      Date
4.	[Address of the entity in respect of which the centralized UIN is sought] [Substituted 'Address of the entity in State' by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).]	
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 applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number(Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Town/City/Village		District	
Block/Taluka			
State		PIN Code	
6.	Bank Account Details (add more if required)		
Account Number		Type of Account	
IFSC		Bank Name	
Branch Address			
7.	Documents UploadedThe authorised 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.OrThe proper officer who has collected thedocumentary evidence from the applicant (UN Body/ Embassy etc.)shall upload the scanned copy of such documents including thecopy of resolution / power of attorney, authorising the applicantto represent the UN Body /Embassy etc. in India and link it alongwith the Unique Identity Number generated and allotted torespective UN Body/ Embassy etc.
- VerificationI hereby solemnly affirm and declare that theinformation given herein above is true and correct to the best ofmy knowledge and belief and nothing has been concealed therefrom.
- 8.

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 or otherwise] [Substituted by Notification No. EXN-F(10)-44/2017, dated 16.1.2018 (w.e.f. 27.6.2017).]• 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 authorised 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 applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)Form GST REG-14[See rule 19(1) ]Application for Amendment in Registration Particulars(For all types of registered persons)

1. GSTIN/UIN
2. Name of Business
3. Type of registration
4. Amendment summary

Sr. No

Reasons(s)

Field      Effective Date  
Name      (DD/MM/YYYY)

5. List of documents uploaded (a)(b)(c)...

6. Declaration I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom  
Signature Place: Date: Name of Authorised Signatory Designation / Status:

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 Number - Date - DD/MM/YYYY

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

Application Reference No. (ARN) Dated - 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		
	Address for future correspondence (including email, mobile telephone, fax )	Building No./Flat No.	Floor No.

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

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

Block/Taluka

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

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

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

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

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



Ceased to be  
 liable to pay tax•  
 Transfer of  
 business on  
 account of  
 amalgamation,  
 merger/  
 demerger, sale,  
 lease or otherwise  
 disposed of etc. •  
 Change  
 in constitution of  
 business leading  
 to change in  
 Permanent  
 Account Number •  
 Death of  
 Sole Proprietor •  
 Others (specify)

7. In case of transfer, merger of business, particulars of registration of entity in which merged, amalgamated, transferred, etc.
- Goods and Services Tax Identification Number
- (i) 1. Name (Legal)
2. Trade name, if any
- (ii) Address of Principal Place of Business
- (iii) Building No./Flat No. Floor No.
- Name of Premises/Building
- City/Town/ Village
- Block/Taluka
- Latitude
- State
- Road/Street
- District
- Longitude
- 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 semifinished goods			
Inputs contained in finished goods			
Capital Goods/Plant and machinery			
Total			
11.	Details of tax paid, if any Payment from Cash Ledger		

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

Sub-Total

Payment from ITC  
Ledger

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

Sub-Total

Total Amount of Tax  
Paid

12. Documents uploaded
13. VerificationI/We hereby solemnly affirm and declarethat the information given herein above is true and correct tothe best of my/our knowledge and belief and nothing has beenconcealed therefrom.

Signature of  
AuthorisedSignatoryPlace Name of the  
Authorised  
SignatoryDate Designation /  
Status

Instructions for filing of Application for Cancellation(i)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.(ii)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. (iii) Status of the Application may be tracked on the common portal. (iv) No fee is payable for filing application for cancellation. (v) 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. (vi) 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/MMIf 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 OfficerDesignationJurisdiction

[Note. - Your registration stands suspended with effect from ----- (date).] [Inserted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).]Form GST REG- 18[See rule 22(2)]Reply to the Show Cause Notice issued for cancellation for registration

- |  |                              |
|--|------------------------------|
| <p>1. Reference No. of Notice</p> <p>2. GSTIN / UIN</p> <p>3. Name of business (Legal)</p> <p>4. Trade name, if any</p> <p>5. Reply to the notice</p> <p>6. List of documents uploaded</p> | <p>Date<br/>of<br/>issue</p> |
|--|------------------------------|

VerificationI\_\_\_\_\_ hereby  
solemnly affirmand declare that the information given hereinabove is true andcorrect  
7. to the best of my knowledge and belief and nothing hasbeen concealed  
therefrom.Signature of Authorised SignatoryPlaceDateNameDesignation/Status

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

Reference No. - Date

ToNameAddressGSTIN / UIN

Application Reference No. (ARN) Date

Order for Cancellation of RegistrationThis 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 by 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 OfficerDesignationJurisdiction

[Form GST REG-20 [Substituted by Notification No. EXN-F(10)-24/2018, dated 4.9.2018 (w.e.f. 27.6.2017).]][See rule 22(4) ]

Reference No. - Date

ToNameAddressGSTIN/UIN

Show Cause Notice No. Date

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

OfficerDesignationJurisdictionPlace:Date:[Note. [Inserted by Notification No. EXN-F(10)-5/2019, dated 30.1.2019 (w.e.f. 27.6.2017).] - 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    Date  
Reference    of  
Number    filing    DD/MM/YY

8. Reasons for revocation of cancellation

Reasons in  
brief.  
(Detailed  
reasoning  
can befiled  
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

10. belief and nothing has been concealed 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

**1. 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.**

**2. 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**

**3. Status of the application can be tracked on the common portal.**

**4. No fee is payable for filing application for revocation of cancellation.**

Form GST REG-22 [See rule 23(2)]

Reference No. : Date

To GSTIN / UIN (Name of Taxpayer) (Address) { | - | Application Reference No. (ARN): | Date | } Order for revocation of cancellation of registration This 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 No. : Date

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

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

1.

2.

3.

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

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

Verification I \_\_\_\_\_ 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 Name Designation/Status Place Date

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

- [GSTIN] [Substituted 'Provisional ID' by Notification]
- No. EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).]
  - Permanent Account Number
  - Legal Name
  - Trade Name
  - Registration Details under Existing Law
- Act

Registration Number

(a)



(b)

(c)

	[***] [Omitted 'Place' by Notification No.	[***] [Omitted ' State' by Notification No.
Date Date of creation of Certificate	EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).]	EXN-F(10)-14/2017-Loose, dated 30.6.2017 (w.e.f. 27.6.2017).]

This is a Certificate of Provisional Registration issued under the provisions of the Act. 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  
CompanyRegistration  
Limited Liability  
Partnership
  9. IdentificationNumber/Foreign  
Limited Liability  
Partnership  
IdentificationNumber
  10. Import/Exporter Code  
Number
  11. Registration Under  
Duty Of Excise On  
MedicinalAnd Toiletry  
Act
  12. Others (Please specify)
10. Details of Principal  
Place of Business
- |                                  |             |
|----------------------------------|-------------|
| Building No. /Flat No.           | Floor No    |
| Name of the<br>Premises/Building | Road/Street |
| Locality/Village                 | District    |
| State                            | PIN Code    |
| Latitude                         | Longitude   |
- Contact Information
- |                      |                            |
|----------------------|----------------------------|
| Office Email Address | Office Telephone<br>Number |
| Mobile Number        | Office Fax No              |
- 10A. Nature of Possession (Own; Leased;  
of Premises Rented; Consent;  
Shared)
- 10B. Nature of Business  
Activities being  
carriedout

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

#### 11. Details of Additional Places of Business

Building No/Flat No	Floor No
Name of the Premises/Building	Road/Street
Locality/Village	District
State	PIN Code
Latitude (Optional)	Longitude(Optional)
Contact Information	
Office Email Address	Office Telephone Number
Mobile Number	Office Fax No

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

11B. Nature of Business  
Activities being  
carriedout

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 theBusiness

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

Sr. No.	Description of Goods	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 perthe  
field values in the form  
should be auto-populated  
withprovision to upload  
relevant document  
against each entry in  
thelist. (Refer instruction)

16. AadhaarVerificationI  
on behalf of the holders of  
Aadhaar

numbersprovided in the  
form, give consent to  
"Goods and ServicesTax  
Network" to obtain details  
from UIDAI for the  
purpose ofauthentication.  
"Goods and Services Tax  
Network" hasinformed  
me that identity  
information would only  
be used forvalidating  
identity of the Aadhaar  
holder and will be shared  
withCentral 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.

Date

Signature of Authorised Signatory

Place

Designation/Status

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

Photographs wherever specified in the Application Form (maximum 10)

- Proprietor/Partnership Firm /Limited Liability Partnership - Managing/ Authorised Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)
- Hindu Undivided Family - Karta/Company -

1. Managing Director or the Authorised Person/Trust - Managing Trustee/Association of Person or Body of Individual - Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)
- Local Body - Chief Executive Officer or his equivalent/Statutory Body - Chief Executive Officer or his equivalent
- Others - Person in Charge

Constitution of business: Partnership Deed in case of Partnership Firm, Registration

2. Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3. Proof of Principal/Additional Place of Business: (a) For Own premises - Any document in support

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

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

4. Concern - containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.

5. For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

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

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

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

Sl. No	Type of Applicant	Digital Signature required
--------	-------------------	----------------------------



1.	Private Limited Company Sector Undertaking Liability Partnership Limited Liability Partnership	Public Limited Company Unlimited Company Foreign Company Foreign Liability Partnership	Digital Signature Certificate (DSC) Class 2 and above
2.	Other than above		Digital Signature Certificate class 2 and above e-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. (i) Authorised signatory should not be minor. (ii) No fee is applicable for filing application for enrolment. Acknowledgement

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

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

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

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.

Place:

Date: Signature

Name of the Officer Designation Jurisdiction

Form GST REG-28[See rule 24(3)]

Reference No.- Date-DD/MM/YYYY

To Name Address GSTIN / Provisional ID

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

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

1.

2.

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

Head Central Tax State Tax UT Tax Integrated Tax Cess

Tax

Interest

Penalty

Others

Total

Place:

Date: Signature

Name of the Officer Designation Jurisdiction

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

Taxpayers [Substituted 'Application for cancellation of provisional registration' by Notification No. EXN-F(10)-31/2017, dated 20.11.2017 (w.e.f. 27.6.2017).]]

## Part A

(i)[GSTIN] [Substituted 'Provisional ID' by Notification No. EXN-F(10)-31/2017, dated 20.11.2017 (w.e.f. 27.6.2017).]

(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, 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 and time

Sr. No.

Particulars

Input

1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
Latitude	Longitude	
North - Bounded By	South - Bounded By	
West - Bounded By	East - Bounded By	
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
	Functioning status of the business	Functioning - Y / N
6.	Details of the premises	
7.	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:Date:	Name of the Officer:Designation:Jurisdiction:	
}		