

**DRAFT**

**GOODS AND SERVICES TAX -**

**REGISTRATION RULES, 20--**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## **Chapter-\_\_ REGISTRATION**

### **1. Application for registration**

(1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 37 and a person required to collect tax at source under section 43C, who is liable to be registered under sub-section (1) of section 19 and every person seeking registration under sub-section (3) of section 19 (hereinafter referred to in this Chapter as "the applicant") shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number and e-mail address in **Part A** of **FORM GST REG-01** on the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) (a) The PAN shall be validated online by the Common Portal from the database maintained by the Central Board of Direct Taxes constituted under the Central Board of Revenue Act, 1963 (54 of 1963).

(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number.

(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 PAN, mobile number and e-mail address, an application 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 person referred to in sub-rule (1) shall electronically submit an application in **Part B** of **FORM GST REG-01**, duly signed, along with documents specified in the said Form, at the Common Portal either directly or through a Facilitation Centre, notified by the Board or 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 identification number by the Common Portal for making advance deposit of tax under section 19A and the acknowledgement under sub-rule (5) shall be issued electronically thereafter.

(7) The person applying for registration under sub-rule (6) shall make an advance deposit of tax in an amount equivalent to the estimated tax liability during the period for which registration is sought, as specified in section 19A.

### **2. Verification of the application**

(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 three common working days from the date of submission of application.

(2) Where the application submitted under rule 1 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 so intimate to the

applicant electronically in **FORM GST REG-03** within three common working days from the date of submission of application and the applicant shall furnish electronically such clarification, information or documents sought, in **FORM GST REG-04**, within seven common working days from the date of receipt of such intimation.

*Explanation:* The clarification includes modification or correction of particulars declared in the application for registration, other than PAN, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.

(3) Where a clarification under sub-rule (2) of the GST Rules of the concerned State has been sought prior to any clarification, information or document being sought under sub-rule (2), the clarification, information or document furnished by the applicant shall be forwarded to the proper officer under said Rules for appropriate action.

**(CGST Rules)**

(3) Where a clarification under sub-rule (2) of the CGST Rules has been sought prior to any clarification being sought under the sub-rule (2), the information furnished by the applicant shall be forwarded to the proper officer under the CGST Rules for appropriate action.

**(SGST Rules)**

(4) 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 seven common working days of receipt of such clarification or information or document.

(5) 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**.

(6) If the proper officer fails to take any action-

(a) within three common working days from the date of submission of application, or

(b) within seven common working days from the date of receipt of 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.

### **3. Issue of registration certificate**

(1) Subject to the provisions of sub-section (11) of section 19, where the application for grant of registration has been approved under rule 2, a certificate of registration in **FORM GST REG-06** for the principal place of business and for every additional place of business shall be made available to the applicant on the Common Portal.

(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 thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after thirty days from the date of his becoming liable to registration, the effective date of

registration shall be the date of grant of registration under sub-rules (1), (4) or (6) of rule 2.

#### **4. Separate Registrations for multiple business verticals within a State**

(1) Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals under sub-section (2) of section 19 shall be granted separate registration in respect of each of the verticals subject to the following conditions:

(a) Such person has more than one business vertical as defined under sub-section (18) of section 2 of the Act;

(b) No business vertical of a taxable person shall be granted registration to pay tax under section 8 if any one of the other business verticals of the same person is paying tax under section 7.

*Explanation:* Where any business vertical of a registered taxable person that has been granted a separate registration becomes ineligible to pay tax under section 8, all other business verticals of the said person shall become ineligible to pay tax under section 8.

(c) All separately registered business verticals of such person shall pay tax under this Act on supply of goods and/or services made to another registered business vertical of such person and issue a tax invoice for such supply.

(2) A registered taxable person eligible to obtain separate registration for business verticals may file separate application in **FORM GST REG-01** in respect of each such vertical.

(3) The provisions of rule 1 and rule 2 relating to verification and grant of registration shall *mutatis mutandis* apply to an application made under this rule.

#### **5. Grant of Registration to persons required to deduct tax at source or collect tax at source**

(1) Any person required to deduct tax under sub-section (1) of section 37 or a person required to collect tax at source under section 43C shall electronically submit an application, duly signed, in **FORM GST REG-07** for grant of registration, through the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) The proper officer may grant registration after due verification and issue a registration certificate in **FORM GST REG-06** within three common working days from the date of submission of application.

(3) Where, upon an enquiry or pursuant to any other proceeding, 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 37 or collect tax at source under section 43C, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person in **FORM GST REG-08**.

Provided that the proper officer shall not cancel the registration without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.

#### **6. Assignment of unique identity number to certain special entities**

(1) Every person required to obtain a unique identity number under sub-section (6) of section 19 may submit an application, electronically in **FORM GST REG-09**, duly verified in the manner specified in rule 1, at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) The proper officer may, upon submission of an application in **FORM GST REG-9** or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06**, within three common working days from the date of submission of application.

#### **7. Display of registration certificate and GSTIN in name board**

(1) Every registered taxable 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 taxable person shall display his GSTIN in the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

#### **8. Grant of registration to non-resident taxable person**

(1) A non-resident taxable person shall electronically submit an application for registration, duly signed, in **FORM GST REG-10**, at least five days prior to commencement of the business at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary identification number by the Common Portal for making an advance deposit of tax under section 19A and the acknowledgement under sub-rule (5) of rule 1 shall be issued thereafter.

(3) The person applying for registration under sub-rule (1), shall make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person during the period for which registration is sought, as specified in section 19A.

(4) The provisions of rule 1 and rule 2 relating to verification and grant of registration shall apply *mutatis mutandis* to an application made under this rule.

#### **9. Amendment to Registration**

(1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01**, **FORM GST REG-07**, **FORM GST REG-09** or **FORM GST-REG-10**, as the case may be, either at the time of obtaining registration or as amended from time to time, the registered taxable person shall, within fifteen days of such change, submit an application electronically, duly signed, in **FORM GST REG-11**,

electronically, along with documents relating to such change at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) (a) Where the change relates to the Name of Business, Principal Place 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 under section 21, the proper officer shall approve the amendment within fifteen common working days from the date of receipt of application in **FORM GST REG-11** after due verification and on being satisfied about the need to make amendment and issue an order in **FORM GST REG-12** electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment.

(b) 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-11** on the Common Portal:

Provided that any change in the mobile number or the e-mail address of authorised signatory submitted under rule 1, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided under rule 1.

(c) Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered taxable person, the said person shall apply for fresh registration in **FORM GST REG-01**.

(3) Where the proper officer is of the opinion that the amendment sought under clause (a) of sub-rule (2) is either not warranted or the document furnished therewith is incomplete or incorrect, he may, by a notice in **FORM GST REG-03**, within fifteen common working days from the date of receipt of the application in **FORM GST REG-11**, require the registered taxable person to show cause, within seven common working days of the service of the said **Form GST REG-03**, as to why the application submitted under sub-rule (1) shall not be rejected.

(4) The taxable person seeking amendment shall file reply to the notice to show cause issued under the sub-rule 3, in **FORM GST REG-04** within seven days of the receipt of the said notice.

(5) Where a notice to show cause has already been issued by the proper officer under the [SGST Rules of the State/CGST Rules] no notice shall be issued under sub-rule (3) by the proper officer.

(6) If the proper officer fails to take any action-

(a) within fifteen common working days from the date of submission of application, or

(b) within seven days from the receipt of the clarification, information or documents furnished by the applicant under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available on the Common Portal.

## **10. Suo moto registration**

(1) Where, during the course of any survey, inspection, search, enquiry or any other proceeding 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 13**.

(2) The registration issued under sub-rule (1) shall be effective from the date of order of registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within thirty days from the date of the grant of such registration under the said sub-rule, file an application for registration in the form and manner provided in rule 1 unless the said person has filed an appeal against the grant of temporary registration, in which case the application for registration shall be applied for thirty days after the date of the issuance of order upholding the liability to register by the Appellate Authority.

(4) The provisions of rule 2 and rule 3 relating to verification and issue of certificate of registration shall apply *mutatis mutandis* to an application submitted under sub-rule (3).

(5) The GSTIN assigned pursuant to verification under sub-rule (4) shall be effective from the date of order of registration under sub-rule (1).

## **11. Application for cancellation of registration**

(1) A registered taxable person seeking cancellation of his registration under sub-section (1) of section 21 shall electronically submit an application in **FORM GST REG-14** including the details of closing stock and liability thereon and may furnish, along with the application, relevant documents in support thereof at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner:

Provided that no application for 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.

(2) Every taxable person, other than a person paying tax under section 8, seeking cancellation of registration under sub-rule (1) shall furnish a final return under rule **Return.19**.

## **12. Cancellation of registration**

(1) Where the proper officer has reasons to believe that the registration of a taxable person is liable to be cancelled under section 21, he may issue a notice to the taxable person in **FORM GST REG-15** to show cause within seven days as to why his registration should not be cancelled:

Provided that where a notice for cancellation has been issued under [SGST rules of the State/CGST Rules], no notice shall be issued under sub-rule (1).

(2) Where the proper officer is satisfied that a taxable 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 under section 21, he may, by issue of an order in

**FORM GST REG-16**, to be passed within thirty days from the date of application under sub-rule (1) of rule 11 or, as the case may be, the date of reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section(7) of section 21.

(3) The provisions of sub-rule (1) shall apply *mutatis mutandis* to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

### **13. Revocation of cancellation of registration**

(1) A taxable 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-17**, to such proper officer, within thirty days from the date of service of the order of cancellation of registration at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner:

Provided that no application for revocation shall be filed if the registration has been cancelled for the failure of the taxable person to furnish returns unless such returns are filed and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalties and late fee payable 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-18** within thirty days from the date of receipt of such 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 may require the applicant to furnish, within three common working days of the filling of the application, such additional information or clarification as, in his opinion, may be required for verifying the particulars furnished in the said application, in **FORM GST REG-03** and the applicant shall furnish the information or the clarification within seven common working days from the date of the service of notice in **FORM GST REG-04**.

(4) Upon receipt of the information or clarification in **FORM GST REG-04**, the proper officer may proceed to dispose of the application in the manner specified in sub-rule (2) within thirty days from the receipt of such information or clarification from the applicant:

Provided that the application shall not be rejected without affording the applicant an opportunity of being heard by issue of a notice in **FORM GST REG-19** within thirty days from the date of receipt of such application.



#### **14. Migration of persons registered under Earlier Law**

(1) Every person registered under an earlier law and having a Permanent Account Number issued under the Income Tax Act, 1961 (Act 43 of 1961) shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-21**, incorporating the Goods and Services Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal.

(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-20**, duly signed, 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 Board or Commissioner.

(b) The information asked for in clause (a) shall be furnished within the period specified in section 142 or within such further period as may be extended by the Board or 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 taxable person electronically on the Common Portal.

(3) Where the particulars and/or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-22**:

Provided that no provisional registration shall be cancelled as aforesaid without serving a notice to show cause in **FORM GST REG-23** and without affording the person concerned a reasonable opportunity of being heard.

(4) Every person registered under any of the earlier laws, who is not liable to be registered under the Act may, at his option, file electronically an application in **FORM GST REG-24** at the Common Portal for cancellation of the registration granted provisionally to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said provisional registration.

#### **15. Method of authentication**

(1) All applications, including reply, if any, to the notices, returns, appeals or any other document required to be submitted under these rules shall be filed electronically at the Common Portal with digital signature certificate or through e-signature as specified under Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board/Commissioner in this behalf.

(2) Each document including return filed online shall be signed by -

(a) in the case of an individual, by the individual himself or by some 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;

(f) in the case of any other association, by any member of the association or persons or authorised signatory;

(g) in the case of a trust, by the trustee or any trustee or authorised signatory; and

(h) in the case of any other person, by some person competent to act on his behalf.

(2) All orders and notices under this chapter / Part shall be issued electronically by the proper officer or any other officer authorised to issue any notice or order, through digital signature certificate specified under the Information Technology Act, 2000 (21 of 2000).

#### **16. Extension in period of operation by casual taxable person and non-resident taxable person**

(1) Where a registered casual taxable person or non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **Form GST REG-25** shall be furnished electronically through the Common Portal either directly or through a Facilitation Centre, notified by the Board or 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 19A.

#### **17. 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 taxable person is required after grant of registration, he may get such verification done and upload the verification report along with other documents, including photographs, in **Form GST REG-26** on the day following the date of such verification.

\*\*\*\*\*

---

**DRAFT**

**GOODS AND SERVICES TAX RULES,**  
**20--**

**REGISTRATION FORMATS**

---

Note: Corresponding changes in the Model GST Law are being made separately. Comments, if any may kindly be given by 28<sup>th</sup> September 2016.

Table of Contents

Form GST REG-01 .....	4
Form GST REG-02 .....	15

---

---

<b>Form GST REG-03</b> .....	16
<b>Form GST REG-04</b> .....	17
<b>Form GST REG-05</b> .....	18
<b>Form GST REG-06</b> .....	19
<b>Form GST REG-07</b> .....	23
<b>Form GST REG-08</b> .....	27
<b>Form GST REG-09</b> .....	28
<b>Form GST REG-10</b> .....	31
<b>Form GST REG-11</b> .....	36
<b>Form GST REG-12</b> .....	38
<b>Form GST REG-13</b> .....	39
<b>Form GST REG-14</b> .....	42
<b>Form GST REG-15</b> .....	46
<b>Form GST REG-16</b> .....	47
<b>Form GST REG-17</b> .....	49
<b>Form GST REG-18</b> .....	51
<b>Form GST REG-19</b> .....	52
<b>Form GST REG-20</b> .....	53
<b>Form GST REG-21</b> .....	62
<b>Form GST REG-22</b> .....	63
<b>Form GST REG-23</b> .....	64
<b>Form GST REG-24</b> .....	65
<b>Form GST REG-25</b> .....	67
<b>Form GST REG-26</b> .....	68

<b>Sr. No</b>	<b>Form Number</b>	<b>Content</b>
1	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--
2	GST REG-02	Acknowledgement
3	GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation>>
4	GST REG-04	Application for filing clarification/additional information/document for <<Registration/Amendment/Cancellation/Revocation of Cancellation>>
5	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/ Revocation of Cancellation>>
6	GST REG-06	Registration Certificate issued under Section 19(8A) of the Goods and Services Tax Act, 20--
7	GST REG-07	Application for Registration as Tax Deductor or Tax Collector at Source under Section 19(1) of the Goods and Service Tax Act, 20--
8	GST REG -08	Order of Cancellation of Application for Registration as Tax Deductor or Tax Collector at Source under Section 21 of the Goods and Service Tax Act, 20--.
9	GST REG-09	Application for Allotment of Unique ID to UN Bodies/ Embassies /any other person under Section 19(6) of the Goods and Service Tax Act, 20--.
10	GST REG-10	Application for Registration for Non Resident Taxable Person.
11	GST REG-11	Application for Amendment in Particulars subsequent to Registration
12	GST REG-12	Order of Amendment of existing Registration
13	GST REG-13	Order of Allotment of Temporary Registration/ Suo Moto Registration
14	GST REG-14	Application for Cancellation of Registration under Goods and Services Tax Act, 20--.
15	GST REG-15	Show Cause Notice for Cancellation of Registration
16	GST REG-16	Order for Cancellation of Registration
17	GST REG-17	Application for Revocation of Cancelled Registration under Goods and Services Act, 20--.
18	GST REG-18	Order for Approval of Application for Revocation of Cancelled Registration
19	GST REG-19	Notice for Seeking Clarification / Documents relating to Application for << Revocation of Cancellation>>
20	GST REG-20	Application for Enrolment of Existing Taxpayer
21	GST REG-21	Provisional Registration Certificate to existing taxpayer
22	GST REG-22	Order of cancellation of provisional certificate

---

<b>Sr. No</b>	<b>Form Number</b>	<b>Content</b>
23	GST REG-23	Intimation of discrepancies in Application for Enrolment of existing taxpayer
24	GST REG-24	Application for Cancellation of Registration for the Migrated Taxpayers not liable for registration under Goods and Service Tax Act 20--
25	GST REG- 25	Application for extension of registration period by Casual / Non-Resident taxable person.
26	GST REG-26	Form for Field Visit Report

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

**Form GST REG-01**

[See Rule ----]

**Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--**

**Part -A**

1	<b>Legal Name of the Business ( As mentioned in PAN)</b>	
2A	<b>PAN</b> (Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)	
2B	<b>Email Address</b>	
2C	<b>Mobile Number</b>	

**Note** - Information submitted at Sr. No. 1 to 2C above is subject to online verification before proceeding to fill up Part-B.

**Part –B**

3	<b>Trade Name (Optional)</b>				
4	<b>Constitution of Business (Please Select the Appropriate)</b>				
	Proprietorship	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	
	Hindu Undivided Family	<input type="checkbox"/>	Private Limited Company	<input type="checkbox"/>	
	Public Limited Company	<input type="checkbox"/>	Society/Club/Trust/Association of Persons	<input type="checkbox"/>	
	Government Department	<input type="checkbox"/>	Public Sector Undertaking	<input type="checkbox"/>	
	Unlimited Company	<input type="checkbox"/>	Limited Liability Partnership	<input type="checkbox"/>	
	Local Authority	<input type="checkbox"/>	Statutory Body	<input type="checkbox"/>	
	Foreign Limited Liability Partnership	<input type="checkbox"/>	Foreign Company Registered (in India)	<input type="checkbox"/>	
	Others ( Please Specify )	<input type="checkbox"/>		<input type="checkbox"/>	
5	Name of the State	<input type="text"/>	District	<input type="text"/>	
5A	Sector, Circle, Ward, etc. as applicable				
5B	Center Jurisdiction	<input type="text"/>			
6	<b>Option For Composition</b>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

6A. <b>Composition Declaration</b>			
<input type="checkbox"/> I hereby declare & verify that the likely aggregate turnover of all registered taxable persons having the PAN as specified at Sr.No.1 of Part A will remain below the limit specified for availing composition scheme during the financial year <20 __- __>.			
7	<b>Date of commencement of business.</b>	DD/MM/YYYY	
8	<b>Date on which liability to pay tax arises</b>	DD/MM/YYYY	
8A	<b>Are you applying for registration as a casual taxable person?</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9	<b>If selected yes in 8A, estimated supplies and estimated net tax liability during the period of registration</b>		
	<b>Type of Tax</b>	<b>Turnover (Rs.)</b>	<b>Net Tax Liability (Rs.)</b>
(i)	Integrated Goods and Service Tax (IGST)		
(ii)	Central Goods and Service Tax (CGST)		
(iii)	State Goods and Service Tax (SGST)		
9A	<b>If selected yes in 8A, period for which registration is required –</b>		
	From	DD/MM/YYYY	To DD/MM/YYYY
10	<b>Reason to obtain registration</b>		
	1. Due to crossing the Threshold	9. Aggregator	
	2. Due to inter-State supply	10. E-Commerce operator (other than facilitator to supply goods and/or services of other suppliers)	
	3. Due to liability to pay as recipient of services	11. Taxpayer selling through e-Commerce portal	
	4. Due to transfer of Business which includes change in the ownership of business (if transferee is not a registered entity)	12. Voluntary Basis	
	5. Due to death of the Proprietor (if the successor is not a registered entity)	13. Input Service Distributor only	
	6. Due to de-merger	14. Persons supplying goods and/or services on behalf of other registered taxable persons	
	7. Due to change in constitution of business	15. Other (Not covered above) – Specify	
	8. Due to Merger /Amalgamation of two or more registered taxpayers		
11.	<b>Indicate Existing Registrations, if applicable</b>		
	Central Excise Registration Number		
	Service Tax Registration Number		



State VAT Registration (TIN)	
Central Sales Tax Registration Number	
IEC No. (Importer Exporter Code Number )	
Corporate Identity Number (CIN/ LLPIN/ FLLPIN/ FCRN)	
GSTIN	
Temporary Registration ID	

**12. Address of Principal Place of Business**

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

**Contact Information**

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

**12A Nature of possession of premises**

Own	Leased	Rented	Consent	Shared
-----	--------	--------	---------	--------

**12B Nature of Business Activity being carried out at above mentioned Premises (Please tick applicable)**

Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Deport	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Service Provision	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Service Recipient	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	SEZ	<input type="checkbox"/>	Input Service Distributor (ISD)	<input type="checkbox"/>
Works Contract	<input type="checkbox"/>				

**13. Details of Bank Accounts (s)**

Total number of Bank Accounts maintained by the applicant for conducting business	
---	--

**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 -----**

**14. Details of the Goods/ Commodities supplied by the Business**

Please specify top 5 Commodities		
Sr. No.	Description of Goods	HSN Code
1		
2		
...		
5		

**15. Details of Services supplied by the Business.**

Please specify top 5 Services		
Sr. No.	Description of Services	Service Accounting Code
1		
2		
...		
5		

**16. Details of Additional Place of Business(s)**

Number of additional places	
-----------------------------	--

Premises 1

**Details of Additional Place of Business**

Building No/Flat No		Floor No									
Name of the Premises/Building		Road/Street									
Locality/Village		City/District									
State		PIN Code	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
<b>Contact Information</b>											
Office Email Address		Office Telephone number	STD <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								

Mobile Number		Office Fax Number	STD		
<b>16A Nature of possession of premises</b>					
Own	Leased	Rented	Consent	Shared	
<b>16 B Nature of Business Activity being carried out at above mentioned Premises (Please tick applicable)</b>					
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	☐				

**Note – Add more -----**

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

Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		City/District	

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

**Note – Add more -----**

**18. Details of Authorized Signatory**

Checkbox for Primary Authorized Signatory

Details of Signatory No. 1

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

**Residential Address**

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

**Note – Add more ---**

**19. Details of Authorized Representative**

<b>Enrolment ID</b>			
	First Name	Middle Name	Last Name
<b>Name of Person</b>			
<b>Status</b>			

<b>Mobile Number</b>											
<b>Email address</b>											
<b>Telephone No. with STD</b>					<b>FAX No. with STD</b>						

**20. State Specific Information**

Professional Tax Employee Code (EC) No.

Professional 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*

**21. Document Upload**

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

**22. 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.*

**23. 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 there from*

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

**E-Sign / Digital Signature**

---

**List of documents to be uploaded as evidence are as follows:-**

1.	<p><b>Photographs</b> (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm / LLP – Managing/Authorized/Designated 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)</p> <p>(c) HUF – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) 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)</p> <p>(g) Local Authority – CEO or his equivalent</p> <p>(h) Statutory Body – CEO or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p><b>Constitution of Taxpayer:</b> Partnership Deed in case of Partnership Firm, Registration 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.</p>
3.	<p><b>Proof of Principal/Additional Place of Business:</b></p> <p><b>(a) For Own premises –</b></p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b></p> <p>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.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b></p> <p>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.</p>
4	<p><b>Bank Account Related Proof:</b></p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
5	<p><b>Authorization Form:-</b></p> <p>For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p><b>Declaration for Authorised Signatory (Separate for each signatory)</b></p>

	<p>I/We ---</p> <p><b>(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)</b></p> <p>1. &lt;&lt; Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc&gt;&gt;</p> <p>2.</p> <p>3.</p> <p>hereby solemnly affirm and declare that &lt;&lt;name of the authorized signatory&gt;&gt; to act as an authorized signatory for the business &lt;&lt; GSTIN - Name of the Business&gt;&gt; for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>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.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">S. No.</th> <th style="text-align: left;">Full Name</th> <th style="text-align: left;">Designation/Status</th> <th style="text-align: left;">Signature</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>Acceptance as an authorized signatory</b></p> <div style="border: 1px solid black; padding: 5px;"> <p>I &lt;&lt;(Name of the authorized signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Place</td> <td style="text-align: right;">Signature of Authorised Signatory (Name)</td> </tr> <tr> <td>Date</td> <td style="text-align: right;">Designation/Status</td> </tr> </table> </div>	S. No.	Full Name	Designation/Status	Signature	1.				2.				Place	Signature of Authorised Signatory (Name)	Date	Designation/Status
S. No.	Full Name	Designation/Status	Signature														
1.																	
2.																	
Place	Signature of Authorised Signatory (Name)																
Date	Designation/Status																

**Instruction for filling Application for New Registration.**

1. Enter Name of taxpayer as recorded on PAN of the Business. In case of Proprietorship concern, enter name of proprietor at Legal Name and mention PAN of the proprietor. PAN shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of primary authorized 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. Following person can digitally sign application for New Registration:-

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

5. Information in respect of Authorized Representative is optional. Please select your Authorized representative from the list as provided under Tax Return Preparer (TRP).

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	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)
2.	Other than above	Digital Signature Certificate e-Signature or as may be notified

8. All information related to PAN, Aadhaar, DIN, CIN shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.

9. Status of the online filed Application can be tracked on the Common Portal.

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

11. Authorised signatory should not be a minor.

12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals under sub-section (2) of section 19 shall need to apply in respect of each of the verticals subject to the following conditions: Such person has more than one business vertical as defined under sub-section (18) of section 2 of the Act.

13. A registered taxable person eligible to obtain separate registration for business verticals may file separate application in FORM GST REG-1 in respect of each such vertical.

14. After approval of application Registration Certificate shall be made available indicating all additional places of business for the principal place of business and separate registration certificate for every declared additional place of business indicating the address of that place besides address of principal place of business. Such certificate shall be made available to the applicant on the Common Portal.

15. The certificate of registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within **30** days from such date. In case application for registration is filled after **30** days, certificate of registration shall be effective from the date of registration.

Government of India/ < State>

Department of....

**Form GST REG-02**

[See Rule - -]

**Acknowledgment**

**Application Reference Number (ARN)**

Your application has been successfully filed against <Application Reference Number>

The status of the Application can be viewed through "Track Application Status" at dash board on the GST Portal.

**Form No.** :

**Form Description** :

**Date of Filing** :

**Time of filing** :

**Taxpayer Name** :

**Center Jurisdiction** :

**State Jurisdiction** :

**Filed by** :

**Payment details\*** : CIN

: Date

: Amount

**Place** :

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

*\* Applicable only in case of Casual Taxpayer and Non Resident Taxpayer*

Government of India /<<State>>

Department of -----

Form GST REG-03

[See Rule ---]

Notice for Seeking Additional Information / Clarification / Documents relating to Application for  
<<Registration/Amendment/Cancellation >>

Reference Number : << Date– DD/MM/YYYY>>

To

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN\*

Application Reference No. (ARN):

Dated— DD/MM/YYYY

This is with reference to your <<registration>> application referred above, filed under Section ---- of the Goods and Services Tax Act, 20--. The Department has examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.
- ...

ϕ You are directed to submit your reply by ..... (DD/MM/YYYY)

ϕ \*You are hereby directed to appear before the undersigned authority on ..... (DD/MM/YYYY) at ..... (HH:MM)

If no response is received by the stipulated date and time as stated above, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Digital Signature  
Name of the Proper Officer  
Designation

**\* (Not applicable for Application for New Registration)**

**Form GST REG-04**

[See Rule ----]

**Application for filing clarification/additional information/document for  
<<Registration/Amendment/Cancellation/Revocation of Cancellation>>**

1.	<b>Reference No. of Notice</b>		<b>Date</b>	
2.	<b>Application Reference No. (ARN)</b>		<b>Date</b>	
3.	<b>GSTIN, if applicable</b>			
4.	<b>Change in the Application filed.-</b> Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick one)			
	Note – Original application will be available in editable mode if Yes is selected, else, field for additional information will get displayed			
5.	<b>Additional Information</b>			
6.	<p><b>Verification</b></p> <p>I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.</p> <p style="text-align: right;">E-Sign / Digital Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status _</p> <p>Place _____ Date --- DD/MM/YYYY</p>			

Government of India /<<State>>

Department of .....

Form GST REG-05

[See Rule ---]

Reference No

<< Date– DD/MM/YYYY >>

**To**

(Name of the taxable person)

(Address of the taxable person)

Application Reference No. (ARN) (Reply)

Dated – DD/MM/YYYY

**Order of Rejection of Application for <Registration / Amendment / Cancellation/ Revocation of Cancellation>**

This is with reference to your application filed under the Central/State Goods and Services Tax Act, 20\_\_ vide ARN --- dated----. The Department has examined your reply referred above, filed in response to the notice issued vide reference no. ---- dated ----- and the same has not been found satisfactory for the following reasons:

- 1.
- 2.
- 3.
- ...

Therefore, your application is hereby rejected in accordance with the provisions of ----Goods and Service Tax Act, 20....

Or

You 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 Goods and Service Tax Act 20\_\_.

The rejection shall also be deemed to be rejection under <State/Central> Goods and Service Tax Act, 20....

Digital Signature  
Name of the Proper Officer  
Designation  
(Center/ State) Jurisdiction



सत्यमेव जयते

Government of India  
And  
Government of <State>

Form GST REG-06

[See Rule ----]

Registration Certificate issued under Section ----

Central Goods and Services Tax Act, 20-- and <State> Goods and Services Tax Act, 20--

Registration Number: <GSTIN/Unique ID Number (UIN) generated by the system>

1.	Legal Name		
2.	Trade Name, if any		
3.	Constitution		
4.	Address of Principal Place of Business		
5.	Date of Liability	DD/MM/YYYY	
6.	Date of Validity	From	DD/MM/YYYY
		To* (Applicable only in case of Non-Resident Taxpayers or Casual Taxpayers)	DD/MM/YYYY
7.	Type of Registration		
Central Goods and Services Tax Act, 20__		<State> Goods and Services Tax Act, 20__	
Signature		Signature	
Name	<Name of Proper Officer>	Name	<Name of Proper Officer>
Designation	Designation of Proper Officer	Designation	Designation of Proper Officer
8. Date of Certificate			
Jurisdictional Office	Center	State	
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.			



## Annexure A


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


### GSTIN


#### Legal Name


- |    |  |   |   |
|----|--|---|---|
| 1. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 1 <sup>st</sup> Promoter<br><Designation of the Promoter><br><Residential Status of Promoter>  |
| 2. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 2 <sup>nd</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 3. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 3 <sup>rd</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 4. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 4 <sup>th</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 5. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 5 <sup>th</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 6. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 6 <sup>th</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |

---

7.  Name <Name of the 7<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>

8.  Name <Name of the 8<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>

9.  Name <Name of the 9<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>

10.  Name <Name of the 10<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>





## Annexure B\*

Details of Additional Place of Business(s)

### GSTIN

### Legal Name

Total Number of Additional Place of Business(s) in the State

Sr. No.      Address

1

2

3

...

Note \* To be created if Taxpayer has any additional place of business within the state.

**Certificate of registration in FORM GST REG-6, shall be made available indicating all additional places of business for the principal place of business and separate registration certificate for every declared additional place of business indicating the address of that place besides address of principal place of business , shall be printed on Registration Certificate.**

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

**Form GST REG-07**

[See Rule ----]

**Application for Registration as Tax Deductor or Tax Collector at Source under Section --- of the Goods and Service Tax Act, 20--**

**Part –A**

1	<b>Legal Name of the Tax Deductor/ Tax Collector( As mentioned in PAN/ TAN)</b>			
2A	<b>PAN</b> (Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)			
2B	<b>TAN</b> (Enter TAN taken for place of business)			
2C	<b>Email Address</b>			
2D	<b>Mobile Number</b>			
<i>Note - Information submitted at Sr. No. 1 to 2D above is subject to online verification before proceeding to fill up Part-B.</i>				
<b>Part –B</b>				
3	<b>Trade Name</b> (optional)			
4	<b>Constitution of Business</b> (Please Select the Appropriate)			
5	<b>Name of the State</b>	▲	<b>District</b>	▲
6	<b>Sector, Circle, Ward, etc. as applicable</b>	▲		
7	<b>Center Jurisdiction</b>	▲		
8	<b>Type of registration</b>		Tax Deductor <input type="radio"/> Tax Collector <input type="radio"/>	
9	<b>Type of Government (For Government departments only)</b>		State <input type="radio"/> Center <input type="radio"/>	
10	<b>Address of Principal place of business</b>			
Building No./Flat No.		Floor No.		
Name of the Premises/Building		Road/Street		
Locality/Village		City/District		
State		PIN Code		
<b>Contact Information</b>				
Office Email Address		Office Telephone number	STD	

Mobile Number		Office Fax Number	STD	
11	<b>Nature of possession of premises</b>			
	Own	Leased	Rented	Consent
				Shared
12	<b>Have you obtained any other registrations under GST in the same State?</b>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>If Yes, mention GSTIN</b>			
13	<b>IEC (Importer Exporter Code), if applicable</b>			
14	<b>Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax</b>			
	<b>Particulars</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Surname</b>
	Name			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No. with STD			
	Designation /Status		Director Identification Number (if any)	
	PAN		Aadhaar Number	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	<b>Residential Address</b>			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Locality/Village		City/District	
	State		PIN Code	
15.	<b>Consent</b> <i>I on behalf of the holder of Aadhar number &lt;pre-filled based on Aadhar number provided in the form&gt; 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</i>			

	<i>be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i>
16.	<p><b>Verification</b></p> <p><i>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</i></p> <p style="text-align: right;">(Digital Signature/E-Sign)</p> <p>Place _____ Name of DDO/ Person responsible for deducting tax/collecting tax _____</p> <p>Date _____ Designation _____</p>

**List of documents to be uploaded as evidence are as follows:-**

1.	<p><b>Proof of Principal Place of Business:</b></p> <p><b>(a) For Own premises –</b></p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b></p> <p>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.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b></p> <p>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.</p>
----	---

**Instruction for filling Application for Registration as Tax Deductor/Tax Collector.**

1. Enter Name of Tax Deductor/Tax Collector as recorded on TAN/ PAN of the Business. TAN/PAN 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. Application filed by undermentioned persons shall be signed digitally:-

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

5. All information related to PAN, Aadhaar, DIN, CIN shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.

6. Status of the online filed Application can be tracked on the Common Portal.

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

Government of India /<<State>>

Department of .....

Form GST REG-08

[See Rule ----]

Reference No

<< Date– DD/MM/YYYY >>

To

(Name of the taxable person)

(Address of the taxable person)

Application Reference No. (ARN) (Reply)

Dated – DD/MM/YYYY

**Order of Cancellation of Application for Registration as Tax Deductor or Tax Collector at Source under Section -- of the Goods and Service Tax Act, 20--**

This is with reference to show-cause notice issued vide Reference Number ..... dated ..... for Cancellation of Registration referred above under Goods and Services Tax Act, 20--.

Whereas no reply to show cause notice has been filed; or

Whereas on the day fixed for hearing you did not appear; or

Whereas the Department 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 registration is <<DD/MM/YYYY >>.

Cancellation of registration under Central Goods and Service Tax/State Goods and Service Tax is deemed to be cancellation under State Goods and Service Tax/Central Goods and Service Tax Act also.

You are required to pay the following amounts within <ten days> from the date of service 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	IGST	CGST	SGST
Tax			
Interest			
Penalty			
Others			
Total			

Digital Signature  
Name of the Proper Officer

Designation  
(Center/ State) Jurisdiction

**Government of India /<<State>>**  
**Department of -----**

**Form GST REG-09**

[See Rule ---]

**Application for Allotment of Unique ID Number (UIN) to UN Bodies/ Embassies /any other person**

1	<b>Name of the Entity</b>		
2	<b>Type of Entity (Choose one)</b>	UN Body <input type="radio"/> Embassy <input type="radio"/> Other Person <input type="radio"/>	
3	<b>MEA Letter No. &amp; date , if applicable</b>		
4	<b>Country</b>		
5	<b>Notification No.</b>	<b>Notification Date</b>	DD/MM/YYYY
6	<b>Address of office of UN Body/ Embassy /any other person in State</b>		
	Building No./Flat No.	Floor No.	
	Name of the Premises/Building	Road/Street	
	Locality/Village	City/District	
	State	PIN Code	
	Contact Information		
	Office Email Address	Office Telephone number	STD
	Mobile Number	Office Fax Number	STD
7	<b>Center Jurisdiction</b>		
8	<b>Sector, Circle, Ward, etc. as applicable</b>		
9	<b>Authorized Signatory Details</b>		
	Particulars	First Name	Middle Name
	Name		Surname
	Name of Father		
	Date of Birth	DD/MM/YYYY	Gender
			<Male, Female, Other>

	Mobile Number		Email address	
	Telephone No. with STD			
	Designation /Status		Director Identification Number (if any)	
	PAN		Aadhaar Number	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	<b>Residential Address</b>			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Locality/Village		City/District	
	State		PIN Code	
10	<b>Bank Account Details of UN Body/ Embassy /any other person</b>			
	Account Number			
	Type of Account			
	IFSC			
	Bank Name			
	Branch Address			
11	<p><b>Document Upload</b></p> <p><i>The authorized person who has in possession of the documentary proof (UN Body/ Embassy etc.) must upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India.</i></p> <p><b>Or</b></p> <p><i>The authorized tax official who has collected the documentary proof from the applicant (UN Body/ Embassy etc.) must upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>			
12	<p><b>Verification</b></p> <p><i>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.</i></p>			



---

Place (Digital Signature/ E-sign)  
Date Name of Authorized Signatory

Or

(Digital Signature of the Proper Officer)  
Place Name of Authorized Proper Officer  
Date Designation

---

**Instruction for filing Application for registration for UN Bodies/ Embassies/Any other person notified by the Government.**

- Every person required to obtain a unique identity number under sub-section -- of section -- shall submit an application, electronically.
- Application can be filed through common portal or registration can be suo-moto granted by proper officer from the back end.
- Notification issued by the Government/ Ministry of External Affairs with notification number and date will be required to be uploaded along-with details of the applicant and the address of the office/embassies.
- Unique identification number may be granted after processing the application filed on the common portal or it can be processed through backend by proper officer State/Center jurisdiction. UIN generated is required to be communicated after generation to the concerned State/Center authority.
- Application filed on the Common portal is required to be signed electronically or any other mode as specified by the Government.

Government of India / State Government

Department of -----

**Form GST REG-10**

[See Rule ---]

**Application for Registration for Non Resident Taxable Person**

**Part -A**

1	<b>Legal Name of the Non –Resident Taxpayer</b>	
1A	<b>Permanent Account Number (PAN)</b>	
2	<b>Name of the Authorized Signatory</b> (as per PAN/Passport)	
2A	<b>Passport Number/PAN</b> (Enter PAN of the Business or ; Passport number of Individual in case of Proprietorship concern)	
2B	<b>Email Address</b>	
2C	<b>Mobile Number (+91)</b>	

**Note** - Information submitted at Sr. No. 1 to 2C above is subject to online verification before proceeding to fill up Part-B.

**Part -B**

3	<b>Details of Authorized Signatory</b>		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Nationality		
	Aadhar		
	Passport Number		
	Name of the Country Issuing Passport		
	Person of Indian Origin (PIO) Number, if applicable		
	Email Address		
	Mobile Number with Country code		

4	<b>Period for which Registration is required</b>				
	From	DD/MM/YYYY	To	DD/MM/YYYY	
5	<b>Estimated Turnover (Rs.)</b>		<b>Estimated Tax Liability (Net) (Rs.)</b>		
			CGST	SGST	IGST
					Total
6	<b>Address of Non Resident Taxpayer in the Country of Origin</b>				
	Address Line 1				
	Address Line 2				
	Address Line 3				
	Country (Drop Down)				
	Zip Code				
	E mail Address				
	Telephone Number (Landline with ISD)				
7	<b>Center Jurisdiction</b>				
8	<b>Sector, Circle, Ward, etc. as applicable</b>				
9	<b>Address of Principal Place of Business in India</b>				
	Building No./Flat No.		Floor No.		
	Name of the Premises/Building		Road/Street		
	Locality/Village		City/District		
	State		PIN Code		
	Mobile Number		Telephone Number		
	E mail Address		Fax Number with STD		
10	<b>Details of Bank Account in India</b>				
	Account Number				
	Type of account		IFSC		
	Bank Name		Branch Address		
11	<b>Document Upload</b>				
	<i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in</i>				

	<i>the form</i>
12	<p><b>Declaration</b></p> <p><i>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.</i></p> <p style="text-align: right;">Digital Signature/ E- Sign</p> <p style="text-align: right;">Name of Authorized Signatory</p> <p style="text-align: right;">Designation</p> <p>Place</p> <p>Date</p>

**Note:** Non-Resident Taxpayer 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.	<p><b>Proof of Principal Place of Business:</b></p> <p><b>(a) For Own premises –</b></p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b></p> <p>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.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b></p> <p>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.</p>
2.	<p><b>Proof of Non-resident Taxpayer:</b></p> <p>Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorization letter.</p>
3	<p><b>Bank Account Related Proof:</b></p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
4	<p><b>Authorization Form:-</b></p> <p>For Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p><b>Declaration for Authorised Signatory (Separate for each signatory)</b></p>

<p>I/We ---(<b>Details of Non-Resident Foreign Taxpayer</b>) hereby solemnly affirm and declare that &lt;&lt;name of the authorized signatory&gt;&gt; to act as an authorized signatory for the business &lt;&lt;Name of the Business&gt;&gt; for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who is in charge.</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Full Name</th> <th>Designation/Status</th> <th>Signature</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>Acceptance as an authorized signatory</b></p> <table border="1"> <tr> <td colspan="2">I &lt;&lt;(Name of authorized signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td>Place</td> <td>Signature of Authorised Signatory (Name)</td> </tr> <tr> <td>Date</td> <td>Designation/Status</td> </tr> </table>				S. No.	Full Name	Designation/Status	Signature	1.				I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.		Place	Signature of Authorised Signatory (Name)	Date	Designation/Status
S. No.	Full Name	Designation/Status	Signature														
1.																	
I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.																	
Place	Signature of Authorised Signatory (Name)																
Date	Designation/Status																

### **Instruction for filling Application for registration as Non Resident Taxable Person.**

1. Enter Name of the applicant Non-Resident taxpayer as recorded on Passport.
2. The applicant shall apply at least **Five** days prior to commencement of the business at the Common Portal.
3. Applicant need 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. 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 Authorized Signatory.
5. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC)

---

Sr. No	Type of Applicant	Digital Signature required
2.	Other than above	Digital Signature Certificate e-Signature or as may be notified

6. All information related to PAN, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
7. Status of the online filed Application can be tracked on the Common Portal.
8. No fee is payable for filing application for registration
9. Authorized signatory should not be a minor.

Government of India /<<State>>

Department of -----

**Form GST REG-11**

[See Rule ---]

**Application for Amendment in Particulars subsequent to Registration**

<b>1. GSTIN</b>			
<b>2. Full Name of Applicant Taxpayer</b>			
<b>3. Type of registration</b>			
<b>4. Amendment summary</b>			
Field Reference	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
<b>5. List of documents uploaded</b>			
(a)			
(b)			
(c)			
...			
<b>6. Declaration</b>			
<i>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</i>			
			Digital Signature/E-Sign
Place			Name and Signature of Authorized Signatory
Date			Designation / Status

---

## **Instruction for filing Application for Amendment**

1. Application FORM GST REG-11, can be filed online through registered Taxpayer dashboard.
2. Any change in any of the particulars provided in the application for registration in FORM GST REG-1, FORM GST REG-7, FORM GST REG-9 or FORM GST-REG-10, as the case may be, either at the time of obtaining registration or as amended from time to time, the registered taxable person shall, within fifteen days of such change, submit an application electronically, duly signed, electronically, along with documents relating to such change at the Common Portal.
3. Change relates to the Name of Business, Principal Place 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.
4. Such amendment shall take effect from the date of occurrence of the event warranting amendment in case the application for amendment has been submitted within the time prescribed in this behalf.
5. For Non-Core fields, no approval of the Proper Officer is required.
6. Taxpayer can update information pertaining to Non-Core fields at any point of time and can generate Amended Certificate of Registration for their record.
7. Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered taxable person, the said person shall be required to apply for fresh registration in FORM GST REG-1.
8. Any change in the mobile number or the e-mail address of authorized signatory submitted under rule 1, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided as specified under rule 1.
9. All information related to PAN, Aadhaar, DIN, CIN shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
10. Status of the online filed Application can be tracked on the Common Portal.
11. No fee is payable for filing application for filing Amendment.
12. Authorized signatory should not be a minor.



---

**Government of India/State....**

**Department of.....**

**Form GST REG-12**

*[See Rule-----]*

**Reference Number<< >>**

**Date – DD/MM/YYYY**

**To**

(Name)

(Address)

Registration Number (GSTIN/Unique ID Number (UIN))

**Application Reference No. (ARN)**

**Dated – DD/MM/YYYY**

**Order of Amendment of existing Registration**

This is with reference to your amendment application referred above, filed under the ---- Goods and Services Tax Act, 20\_\_\_. The Department has examined your application and the same has been found satisfactory. Amended certificate of registration is uploaded on your dashboard.

Approval of amendment under the CGST/SGST Act, is deemed to be approved under the SGST/CGST Act.

Date

Place

Digital Signature

Name of the Proper Officer

(Designation)

Central/State Jurisdiction

**Government of India /<<State>>**  
**Department of -----**

**Form GST REG-13**

[See Rule .....]

<b>Reference Number</b> << >>	<b>Date</b> – DD/MM/YYYY
<b>To</b>	
(Name)	
(Address)	
Temporary Registration Number	

**Order of Allotment of Temporary Registration/ Suo Moto Registration**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Center/State Goods and Service Tax Act 20..... , and therefore, you are hereby registered on temporary basis. The particulars of the business as ascertained from the business premises are given as under:

<b>Basic Details</b>		
1.	No. of Detention Memo/ Seizure Memo/Statement of Unregistered Person, etc.	
2.	Date of Detention Memo/ Seizure Memo/Statement of Unregistered Person, etc.	
3.	Reason for Detention Memo/ Seizure Memo/Statement of Unregistered Person, etc.	
<b>Details of Person to whom temporary registration granted</b>		
4.	<b>Legal Name</b>	
5.	<b>Gender</b>	Male/Female/Other
6.	<b>Father's Name</b>	
7.	<b>Date of Birth</b>	DD/MM/YYYY
8.	<b>Address of the Person</b>	Building No./ Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Locality/ Village

		District/City	
		State	
		PIN Code	
9.	<b>PAN of the person, if available</b>		
10.	<b>Mobile No.</b>		
11.	<b>Email Address</b>		
12.	<b>Other ID</b> (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)		
<b>Details of goods detained / seized</b>			
13.	Description of Goods		
14.	Measurement Unit (Tonne/Litres/etc)		
15.	Quantity of Goods		
16.	Value of Goods		
17.	Goods found in a vehicle		Yes/No
<b>Details of Vehicle Owner/ Driver</b>			
18.	Vehicle Registration Number		
19.	Driver Name		
20.	Driver License Number		
21.	Vehicle Owner Name		
22.	Vehicle Owner Mobile No.		
23.	Vehicle Owner PAN		
24.	Vehicle Owner Address		
25.	Place where vehicle was detained		
26.	Consignor Name and Address		
27.	Consignee Name and Address		

28.	Goods Receipt Number	
29.	Nature of Goods Movement	
<b>Details of place where the goods were found</b>		
30.	Full Address	
31.	Name of possessor of the place	
32.	Gender Male/Female/Other	
33.	Father's Name	
34.	Date of Birth	
35.	Mobile No.	
36.	Aadhaar /PAN/Driving License relating to identity proof.	
37.	Name of Owner of Place	
38.	Owner Address	
39.	Owner Mobile No.	
<b>Details of Documents Seized (scalable)</b>		
40.	Document Description	
41.	Document Date	
42.	Effective date of registration / temporary ID	
43.	Registration No. / Temporary ID	
<p>Declaration</p> <p>The particulars given above are as per information gathered from the business premises. The person is hereby directed to file application for proper registration _ within 30 days of the issue of this order.</p> <p style="text-align: center;">Date <span style="float: right;">Digital Signature</span></p> <p style="text-align: center;">Place <span style="float: right;">&lt;&lt; Name of the Officer&gt;&gt;</span></p> <p style="text-align: center;"><span style="float: right;">Designation/ Jurisdiction</span></p> <p><b>Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.</b></p>		

**Government of India /<<State>>**

**Department of -----**

**Form GST REG-14**

[See Rule ----]

**Application for Cancellation of Registration under Goods and Services Tax Act, <20-->**

<b>1</b>	<b>Registration ID (GSTIN/ Unique ID)</b>		
<b>2</b>	<b>Full Name of Registrant</b>		
<b>3</b>	<b>Trade Name, if any</b>		
<b>4</b>	<b>Address of Principal Place of Business</b>		
<b>5</b>	<b>Address for future correspondence (Email, mobile, landline etc.)</b>	Building No./ Flat No.	Floor No.
		Name of Premises/ Building	Road/ Street
		Locality/ Village	District/City
		State	PIN Code
		Mobile (with country code)	Telephone with STD code
		Email Address	Fax Number with STD code
<b>6.</b>	<b>Reason for Cancellation (Select one)</b>	<ul style="list-style-type: none"> <li><input type="radio"/> Discontinuance of business/ Closure of Business</li> <li><input type="radio"/> Ceased to be liable to pay tax</li> <li><input type="radio"/> Transfer of business on account of amalgamation, merger, sale, leased or otherwise disposed off</li> <li><input type="radio"/> Change in constitution of business leading to change in PAN</li> <li><input type="radio"/> Death of Sole Proprietor*</li> <li><input type="radio"/> Others (Reasons not more than 20 words)</li> </ul>	
<i>(In case of death of Sole Proprietor, application will have to be made by the legal heir / successor manually before the concerned tax authorities)*</i>			
<b>7.</b>	<b>In case of Transfer of Business, particulars of registration in which merged, amalgamated, transferred, etc.</b>		
(i)	GSTIN		
(ii)	Name		
(iii)	Principal Place of Business		
<i>(The new entity in which the applicant proposes to amalgamate itself must be registered with the tax authority before filing of the surrender application. This application can only be made after that.)</i>			
<b>8.</b>	<b>Date from which registration under Goods and Service Tax Act, 20-- is to be surrendered.</b>	<DD/MM/YYYY>	
<b>9</b>	<b>Last Return Filed</b>	<DD/MM/YYYY>	

10. Amount of GST payable in respect of goods/capital goods held in stock on the effective date of Cancellation of registration.	Description		Value of Stock		Input Tax Credit/ Tax Payable (whichever is higher) (Values in Rs.)		
					IGST	CGST	SGST
	Trading Stock						
	Raw Material						
	Packaging Material						
	Finished Goods						
	Capital Goods						
Total							
11. Details of tax paid equivalent to Input Tax Credit / Tax Liabe (which is higher) on Stock as above	Payment from Cash Ledger						
	S. No.	Debit Entry No.		IGST	CGST	SGST	
	1.						
	2.						
		Total					
	Payment from ITC Ledger						
	S. No.	Debit Entry No.		IGST	CGST	SGST	
	1.						
	2.						
		Total					
		Amount of Tax Paid					
	12. Documents uploaded (Refer instruction)						
	13. Verification						
I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed.							
Digital Signature /E Sign of Authorized Signatory							
Place			Name of the Authorised Signatory				
Date			Designation / Status				

**Note:** Before applying for Cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

## Instruction for filing Application for Cancellation:-

- A registered taxable person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon.
- The registered taxable person may submit, along with the application, relevant document in support thereof at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.
- No application for 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 the registration.
- The registered taxable person, other than a person paying tax under section 8, seeking cancellation of registration shall submit a final return within the time as specified.
- Following person can digitally sign application for cancellation:

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

- 
- Status of the online filed Application can be tracked on the Common Portal.
  - No fee is payable for filing application for cancellation.
  - After filing application for cancellation the taxpayer can make payment and can file returns due of the past periods through his user id and password.
  - Taxpayer can also update his contact address and update his mobile number and e mail address.



Government of India /<<State>>

Department of -----

**Form GST REG-15**

[See Rule ----]

Reference No << Reference Number >>

<< Date >>

To

Registration Number (GSTIN/Unique ID)

(Name)

(Address)

**Show Cause Notice for Cancellation of Registration**

Whereas on the basis of information which has come to my knowledge, I am satisfied that your registration needs to be cancelled for the following reasons: -

1

2

3

....

☒ You are hereby directed to reply to this Show Cause Notice by DD/MM/YYYY

☒ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

to show cause as to why your registration under ----- Goods & Services Tax Act, 20\_\_ should not be cancelled.

Please take a note that in the event of your failure to comply with this notice; your registration would be cancelled.

Place:

Date:

Digital Signature

< Name of the Officer >

Designation

Center/State Jurisdiction

Government of India /<<State>>

Department -----

Form GST REG-16

[See Rule ---]

Reference No << Reference Number >>

<< Date-DD/MM/YYYY>>

To

(Name and Address)

Registration ID (GSTIN/Unique ID)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order for Cancellation of Registration**

This is with reference to your Application for Cancellation of Registration referred above filed under the ---  
- Goods and Services Tax Act, 20\_\_.

- Whereas no reply to show cause notice has been filed; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the Department 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 registration is <<DD/MM/YYYY >>.

Cancellation of registration under Central Goods and Service Tax/State Goods and Service Tax is also deemed to be cancellation under State Goods and Service Tax/Central Goods and Service Tax Act.

You are required to pay the following amounts including the amount on account of reversal on the input tax credit claimed on the goods lying in stock, including capital goods as per section \_\_\_ of CGST/ <State>GST Act within <ten days> from the date of service failing which the amount will be recovered in accordance with the provisions of the Act and Rules made thereunder. You are also required to furnish final return within the prescribed time limit.

\*This order is also available on your dashboard.

Head	IGST	CGST	SGST
Tax			
Interest			
Penalty			
Others			
Total			

Place:

Date:

Digital Signature

< Name of the Officer>

Designation

Center/State Jurisdiction

---

Last Registration Certificates shall be marked with following Text across all the pages of the Registration Certificates.

---

*Registration Cancelled effective from << effective date of cancellation of registration>>*

---

**Government of India /<<State>>**  
**Department of -----**

**Form GST REG-17**  
*[See Rule -----]*

**Application for Revocation of Cancelled Registration under Goods and Services Act, 20....**

1.	<b>GSTIN (cancelled)</b>					
2.	<b>Legal Name</b>					
3.	<b>Trade Name</b>					
4.	<b>Address</b> (Principal place of business)					
5.	<b>Cancellation Order No.</b>		Date –			
6.	<b>Reason for cancellation</b>					
7.	<b>Details of last return filed</b>					
	<b>Period of Return</b>		ARN		<b>Date of filing</b>	DD/MM/YYYY
8.	<b>Reason for revocation of cancellation</b>	Reasons in brief. Detailed reasons can be filed as an attachment				
9.	<b>Upload Documents</b>					
1.	<p><b>Verification</b></p> <p>I/We &lt;&lt;&gt;&gt; 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.</p> <p style="text-align: right;">E Sign /Digital Signature of Authorised Signatory  Full Name  (first name, middle, surname)  Designation/Status</p> <p>Place  Date</p>					

---

### **Instruction for filing application for Revocation of Cancellation**

- A taxable 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 either directly or through a Facilitation Centre, notified by the Board or Commissioner.
- No application for revocation shall be filed if the registration has been cancelled for the failure of the taxable person to furnish returns unless such returns are filed and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalties and late fee payable in respect of the said returns.
- The proper officer may require the applicant to furnish, such additional information or clarification as, in his opinion, may be required for verifying the particulars furnished in the said application and the applicant shall furnish the information or the clarification within seven common working days from the date of the service of notice.
- Any change in the mobile number or the e-mail address of authorized signatory submitted under rule --, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided as specified under rule --.
- Status of the online filed Application can be tracked on the Common Portal.
- No fee is payable for filing application for Revocation of cancellation.

Government of India /<<State>>

Department of -----

**Form GST REG-18**

[See Rule -----]

Reference No << Reference Number >>

<< Date– DD/MM/YYYY>>

**To**

GSTIN/Unique ID

(Name of Taxpayer)

(Address)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order for Approval of Application for Revocation of Cancelled Registration**

This is with reference to your Application for Revocation of Cancelled Registration referred above filed under the Goods and Services Tax Act, 20---. The Department has examined your application and the same has been found satisfactory and your registration is hereby restored.

As per section ---, revocation of cancellation of registration under CGST Act / SGST Act is also deemed to be revocation of cancellation of registration under the SGST Act / CGST Act.

Digital Signature

Name of Proper officer

(Designation)

Jurisdiction – Center/ State

Date

Place

**Government of India /<<State>>**

**Department of -----**

**Form GST REG-19**

[See Rule-----]

**Notice for Seeking Clarification / Documents relating to Application for  
<< Revocation of Cancellation>>**

**Reference Number** : << Date– DD/MM/YYYY>>

**To**

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN\*

Application Reference No. (ARN):

Dated— DD/MM/YYYY

This is with reference to your <<registration>> application referred above, filed under the ---- Goods and Services Tax Act, 20--. The Department has examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.
- ...

ϕ You are directed to submit your reply by ..... (DD/MM/YYYY)

ϕ \*You are hereby directed to appear before the undersigned authority on ..... (DD/MM/YYYY) at ..... (HH:MM)

If no response is received by the stipulated date and time as stated above, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Digital Signature  
Name of the Proper Officer  
Designation

**Government of India / <<State >> Government**  
**Department of -----**

**Form GST REG-20**  
*[See Rule -----]*

<b>Application for Enrolment of Existing Taxpayer</b>			
<b>Taxpayer Details</b>			
1. Provisional ID			
2. Legal Name (As per PAN )			
3. Legal Name (As per State/Center)			
4. Trade Name			
5. PAN 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		
<b>9. Existing Registrations</b>			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	State VAT Registration		
2	CST Registration No.		
3	Service Tax Registration		
4	Central Excise Registration		
5	IEC No. (Importer Exporter Code)		
6	Corporate / LLP Identity Number		
<b>10. Details of Principal Place of Business</b>			
Building No. /Flat No.		Floor No	



Name of the Premises/Building		Road/Street	
Locality/Village		City / District	
State		PIN Code	
Latitude		Longitude	
<b>Contact Information</b>			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
<b>10A.Nature of Possession of Premises</b>	(Own; Leased; Rented; Consent; Shared)		
<b>10B.Nature of Business Activities being carried out</b>			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>			
<b>11. Details of Additional Places of Business</b>			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		City/ District	
State		PIN Code	
Latitude		Longitude	
<b>Contact Information</b>			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
<b>11A.Nature of Possession of Premises</b>	(Own; Leased; Rented; Consent; Shared)		
<b>11B.Nature of Business Activities being carried out</b>			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor <input type="radio"/>

					(ISD)
Works Contract	<input type="radio"/>				
Add More -----					
<b>12. Details of Goods/ Services supplied by the Business</b>					
<b>Sr. No.</b>	<b>Description of Goods</b>				<b>HSN Code</b>
<b>Sr. No.</b>	<b>Description of Services</b>				<b>Service Accounting Code</b>
<b>13. Total Bank Accounts maintained by you for conducting Business</b>					
<b>Sr. No.</b>	<b>Account Number</b>	<b>Type of Account</b>	<b>IFSC</b>	<b>Bank Name</b>	<b>Branch Address</b>
<b>14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.</b>					
<b>Name</b>		<First Name>	<Middle Name>	<Last Name>	<Photo>
<b>Name of Father/Husband</b>		<First Name>	<Middle Name>	<Last Name>	
<b>Date of Birth</b>	DD/ MM/ YYYY		<b>Gender</b>	<Male, Female, Other>	
<b>Mobile Number</b>			<b>Email Address</b>		
<b>Telephone Number</b>					
<b>Identity Information</b>					
<b>Designation</b>			<b>Director Identification Number</b>		
<b>PAN</b>			<b>Aadhaar Number</b>		
<b>Are you a citizen of India?</b>		<Yes/No>		<b>Passport Number</b>	
<b>Residential Address</b>					
<b>Building No/Flat No</b>			<b>Floor No</b>		
<b>Name of the Premises/Building</b>			<b>Road/Street</b>		

Locality/Village		City/ District	
State		PIN Code	
<b>15. Details of Primary Authorized Signatory</b>			
Name	<First Name>	<Middle Name>	<Last Name>
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	
PAN		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		City/ District	
State		PIN Code	
Add More ---			
<b>List of Documents Uploaded</b>			
<i>A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)</i>			
<b>16. Aadhaar Verification</b>			
I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
<b>17. Declaration</b>			
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 Authorized Signatory		Place	
Designation of Authorized Signatory		Date	

### Instruction for filing Application for enrolment

1. Every person registered under an earlier law and who has provided a Permanent Account Number issued under the Income Tax Act, 1961 under that law shall be granted registration on a provisional basis.
2. Every person who has been granted a provisional registration shall furnish the information electronically by filing application along with such documents as specified in the said application, on the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.
3. The information can be uploaded on the Common Portal by logging on the portal with provisional identity and password provided to the taxpayers.
4. If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, the provisional registration granted under sub-rule --- of rule --- shall be confirmed.
5. If the particulars and/or information specified have either not been furnished or not found to be correct and complete, the proper officer shall cancel the provisional registration granted under sub-rule --- of rule --- after giving an opportunity of being heard.
6. Certificate of registration, incorporating the Goods and Service Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal.
7. Every person registered under any of the earlier laws, who is not liable to register under the Act may, at his option, file electronically an application at the Common Portal for cancellation of the registration granted provisionally to him and the proper officer shall, after such enquiry as may be deemed fit, cancel the said provisional registration.

#### 8. Authorization Form:-

For each Authorised Signatory mentioned in the application form, Authorization 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/We ---

**(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 authorized signatory>> to act as an authorized signatory for the business << GSTIN - Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20\_\_.

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

Signatures of the persons who 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 authorized signatory**

I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.	
	Signature of Authorised Signatory
	Designation/Status
Date	
Place	

**Instruction for filing online form:-**

- Enter your Provisional ID and password as provided by the State VAT/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as 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:-

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / LLP – Managing/ Authorized 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) HUF – Karta Company – Managing Director or the Authorised Person Trust – Managing Trustee
----	---

	<p>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)</p> <p>Local Body – CEO or his equivalent</p> <p>Statutory Body – CEO or his equivalent</p> <p>Others – Person in Charge</p>
2.	<p><b>Constitution of Taxpayer:</b> Partnership Deed in case of Partnership Firm, Registration 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.</p>
3.	<p><b>Proof of Principal/Additional Place of Business:</b></p> <p><b>(a) For Own premises –</b></p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b></p> <p>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.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b></p> <p>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.</p>
4	<p><b>Bank Account Related Proof:</b></p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
5	<p>For each Authorised Signatory: Letter of Authorization or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.</p>

- 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 / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Key Managerial Persons
Public Limited Company	Managing / Whole-time Directors and Key Managerial Person
Society/ Club/ Trust/ AOP	Members of Managing Committee

Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Key Managerial Person
Unlimited Company	Managing/ Whole-time Director and Key Managerial Person
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer ( CEO) or Equivalent
Statutory Body	Chief Executive Officer ( CEO) or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

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

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC)
2.	Other than above	Digital Signature Certificate 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 PAN, Aadhaar, DIN, CIN, LLPIN shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the Common Portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

---

## 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*





सत्यमेव जयते

**Government of India  
And  
Government of <State>  
Department of.....**

**Form GST REG-21**  
[See rule -----]

**Provisional Registration Certificate**

**Central Goods and Services Tax Act, <20--> and <State> Goods and Services Tax Act, <20-->**

1.	<b>Provisional ID</b>		
2.	<b>PAN</b>		
3.	<b>Legal Name</b>		
4.	<b>Trade Name</b>		
5.	<b>Registration Details under Earlier Law</b>		
	<b>Act</b>	<b>Registration Number</b>	
(a)			
(b)			
(c)			
<b>Date</b>	<b>&lt;Date of creation of Certificate&gt;</b>	<b>Place</b>	<b>&lt;State&gt;</b>

This is a Provisional Registration Certificate issued under the provisions of Central Goods and Services Tax Act, 20-- and <State> Goods and Services Tax Act, 20--.

This certificate will be valid till <30<sup>th</sup> September, 20\_\_> or any other date notified in the Official Gazette. Final Registration Certificate will be issued after verification of Application for Enrolment.

Government of India /<<State>>

Department -----

Form GST REG-22

[See Rule ---]

Reference No << Reference Number >>

<< Date-DD/MM/YYYY>>

To

(Name and Address)

Registration ID (GSTIN/Provisional ID)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order for Cancellation of Provisional Registration

This is with reference to your Application for enrolment referred above filed under the ---- Goods and Services Tax Act, 20\_\_.

Whereas no reply to show cause notice has been filed; or

Whereas on the day fixed for hearing you did not appear; or

Whereas the Department 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 registration is <<DD/MM/YYYY >>.

Cancellation of registration under Central Goods and Service Tax/State Goods and Service Tax is also deemed to be cancellation under State Goods and Service Tax/Central Goods and Service Tax Act.

You are required to pay the following amounts including the amount on account of reversal on the input tax credit claimed on the goods lying in stock, including capital goods as per section \_\_\_ of CGST/ <State>GST Act within <ten days> from the date of service 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	IGST	CGST	SGST
Tax			
Interest			
Penalty			
Others			
Total			

Place:

Date:

Digital Signature

< Name of the Officer >

Designation

Center/State Jurisdiction

Government of India /<<State>>

Department -----

**Form GST REG-23**

[See Rule --]

**Reference No** << Reference Number >>

<<Date-DD/MM/YYYY>>

**To**

Provisional ID

Name

Address

Application Reference Number(ARN) <ARN>

Dated – <DD/MM/YYYY>

**Intimation of discrepancies in Application for Enrolment of Provisional ID**

This is with reference to your application referred above, filed under the \_\_\_\_\_ Goods and Services Tax Act, 20\_\_\_. The Department has examined your application and the same has not been found satisfactory for the following reasons:-

1

2

...

You are required to file an Amendment Application within 15 days from the receipt of this intimation, if not filed already to rectify the above errors. Failure to rectify the discrepancies could entail initiation of cancellation proceedings.

Name and DSC of the Proper Officer

Designation

Jurisdiction Center/ State

Date

Place

Government of India /<<State>>  
Department of -----

Form GST REG-24

[See rule -----]

Application for Cancellation of Registration for the Migrated Taxpayers not liable for  
registration under Goods and Service Tax Act 20....

Part A

1. Provisional ID	
2. Password	
3. Email ID	
4. Mobile Number	
<b>Part B</b>	
5. Legal Name (As per PAN)	
6. Legal Name (As shared by State/Center)	
7. Address for correspondence	Building No./ Flat No.
	Floor No.
	Name of Premises/ Building
	Road/ Street
	Locality/ Village
	District
	State
	PIN Code
	Email
	Mobile (with country code)
	Telephone Number (with STD code)
FAX Number	
8. Reason for Cancellation	Ceased to be liable to pay tax
<b>9. Declaration</b>	
(i) I / We < Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name (As per PAN)> do hereby state that I/We am/ are not liable to registration under the provisions of	

Goods and Service Tax Act 20.....

(ii) The Provisional ID issued to me shall be deemed to have not been issued.

**10. Verification**

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

<b>Aadhaar Number</b>		<b>Permanent Account Number</b>	
<b>Digital Signature/E-Sign of Authorized Signatory</b>			
Full Name			
Designation / Status			
Place			
Date	DD/MM/YYYY		

Government of India /<<State>>

Department of -----

**Form GST REG-25**

[See Rule ---]

**Application for extension of registration period by Casual / Non-Resident taxable person**

1.	<b>GSTIN</b>	(Based on login to be auto populated)			
2.	<b>Name</b>	(To be auto-populated)			
3.	<b>Address</b>	(To be auto-populated)			
4.	<b>Period of Validity (original)</b>	<From	DD/MM/YYYY	To	DD/MM/YYYY>
5.	<b>Period for which extension is requested.</b>	<From	DD/MM/YYYY	To	DD/MM/YYYY>
6	<b>Estimated Turnover for the extended period (Rs.)</b>	Estimated Tax Liability (Net) for the extended period (Rs.)			
		<b>IGST</b>	<b>CGST</b>	<b>SGST</b>	<b>Total</b>
7	Payment detail				
	CIN		Date		Amount
	CIN		Date		Amount
8.	<b>Declaration</b>	<i>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.</i>			
	Place			Digital Signature/E-Sign	Name of Authorized Signatory
	Date				Designation / Status

**Instruction for filing application for extension of validity**

- 1 Application can be filed online before the expiry of the period of validity.
2. Application can only be treated as filed when advance payment of the net tax liability is being done.
3. After successful filing ARN will be generated which can be tracked online on Taxpayer/Applicant dashboard.

**Government of India/State**

**Department of -----**

**Form GST REG-26**

*[See Rule -----]*

**Form for Field Visit Report**

**Center/State Jurisdiction (Ward/Circle/Zone)**

<b>Name of the Officer:- &lt;&lt; to be prefilled&gt;&gt;</b>		
<b>Date of Submission of Report:-</b>		
<b>Name of the Taxpayer</b>		
<b>GSTIN/Unique ID Number –</b>		
<b>Task Assigned by:- &lt; Name of the Authority- to be prefilled&gt;</b>		
<b>Date and Time of Assignment of task:- &lt; System date and time&gt;</b>		
<b>S. No.</b>	<b>Particulars</b>	<b>Input</b>
1.	<b>Date of Visit</b>	
2.	<b>Time of Visit</b>	
3.	<b>Location details</b>	
	Latitude	
	Longitude	
	North – Bounded By	
	South – Bounded By	
	West – Bounded By	
	East – Bounded By	
4.	<b>Whether address is same as mentioned in application.</b>	Y / N
5.	<b>Particulars of the Persons available at the time of Visit</b>	
(i)	Name	
(ii)	Father Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxpayer, if applicable.	
6.	Functioning status of the Business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	

	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	<b>Documents verified</b>	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	<b>Comments</b> (not more than < 1000 characters>	
	Signature	
	Name of the Officer	
	Designation	
	Jurisdiction	





**DRAFT**  
**GOODS AND SERVICES TAX -**  
**PAYMENT RULES, 20—**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## **Chapter- PAYMENT OF TAX**

### **1. Electronic Tax Liability Register**

- (1) The electronic tax liability register under sub-section (7) of section 35 shall be maintained in **FORM GST PMT-1** on the Common Portal and all amounts payable by a taxable person shall be debited to the said register.
- (2) The electronic tax liability register of a registered taxable person shall be debited by:
  - (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return filed 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 proceeding 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 29 or section 29A or section 43C; or
  - (d) any amount of interest that may accrue from time to time.
- (3) Subject to the provisions of section 35, payment of every liability by a registered taxable person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 2 and/or, as the case may be, the electronic cash ledger maintained as per rule 3 and the electronic tax liability register shall be credited accordingly.
- (4) The amount deducted under section 37, or the amount collected under section 43C, or the amount payable under sub-section (3) of section 7, or the amount payable under section 8, or any amount payable towards interest, penalty, fee or any other amount shall be paid by debiting the electronic cash ledger maintained as per rule 3 and the electronic tax liability register shall be credited accordingly.
- (5) Any amount of demand debited in the electronic tax liability register shall stand reduced to the extent of relief given by the appellate authority and the electronic tax liability register shall be credited accordingly.
- (6) The amount of penalty 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, as the case may be, and the electronic tax liability register shall be credited accordingly.

### **2. Electronic Credit Ledger**

- (1) The electronic credit ledger shall be maintained in **FORM GST PMT-2** for each registered taxable person 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 section 35.

(3) Where a registered taxable person has claimed refund of any unutilized amount from the electronic credit ledger in terms of section 38, 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-2A**.

*Explanation.*– For the purpose 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.

### **3. Electronic Cash Ledger**

(1) The electronic cash ledger under sub-section (1) of section 35 shall be maintained in **FORM GST PMT-3** for each registered taxable person on the Common Portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(2) A registered taxable person, or any other person on his behalf, shall generate a challan in **FORM GST PMT-4** 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.

(3) The deposit under sub-rule (2) shall be made through any of the following modes:

- (i) Internet Banking through authorized banks;
- (ii) Credit card or Debit card after registering the same with the Common Portal through the authorised bank;
- (iii) National Electronic Fund Transfer (NeFT) or Real Time Gross Settlement (RTGS) from any bank;
- (iv) Over the Counter payment (OTC) through authorized 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 (OTC) 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 Board/Commissioner (SGST) 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 authorized for the amounts collected by way of cash or cheque, demand draft during any investigation or enforcement activity or any *ad hoc* deposit:

Provided further that the challan in **FORM GST PMT-4** generated at the Common Portal shall be valid for a period of fifteen days.

*Explanation.*– 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 taxable 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 by the proper officer through the Common Portal and the details of such payment shall be recorded in a register in **FORM GST PMT-5**, to be maintained on the Common Portal.

(5) Where the payment is made by way of NeFT or RTGS mode from any bank, the mandate form shall be generated along with the challan 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 (CIN) will be generated by the collecting Bank and the same shall be indicated in the challan:

Provided that where the bank account of the concerned taxable person, or the person making the deposit on his behalf, is debited but no Challan Identification Number (CIN) is generated, the said person may represent electronically in **FORM GST PMT-6** through the Common Portal to the Bank or electronic gateway through which the deposit was initiated.

(7) On receipt of CIN from the authorized Bank, the said amount shall be credited to the electronic cash ledger of the registered taxable person who, or on whose behalf, the deposit has been made and the Common Portal shall make available a receipt to this effect.

(8) Any amount deducted under section 37 or collected under section 43C and claimed in **FORM GSTR-2** 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 as per rule **Return.2**.

(9) Where a taxable person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(10) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (9), 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-2A**.

*Explanation,*- For the purpose 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.

#### **4. 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 tax liability register.

(3) A unique identification number shall be generated at the Common Portal for each credit in the electronic tax liability register for reasons other than those covered under sub-rule (2).

\*\*\*\*\*

---

**DRAFT**

**GOODS AND SERVICES TAX RULES, 20--**

**PAYMENT FORMATS**

---

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## List of Forms

<b>Sr No.</b>	<b>Form No.</b>	<b>Title of the Form</b>
1.	Form GST PMT-1	Electronic Tax Liability Register of Taxpayer (Part-I: Return related liabilities)  Electronic Tax Liability Register of Taxpayer (Part-II: Other than return related liabilities)
2.	Form GST PMT-2	Electronic Credit Ledger
3.	Form GST PMT-2A	Order for re-credit of the amount to cash or credit ledger
4.	Form GST PMT-3	Electronic Cash Ledger
5.	Form GST PMT-4	Challan For Deposit of Goods and Services Tax
6.	Form GST PMT-5	Payment Register of Temporary IDs / Un-registered Taxpayers
7.	Form GST PMT-6	Application For Credit of Missing Payment (CIN not generated)



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

**Form GST PMT -1**  
(See Rule ---- )

**Electronic Tax Liability Register of Taxpayer**  
**(Part-I: Return related liabilities)**  
(To be maintained at the Common Portal)

GSTIN –  
Name –  
Tax Period –  
Act - /All

Sr No	Date (dd/mm/yyyy)	Reference No.	Description	Type of Transaction [Debit (DR) (Payable) / Credit (CR) (Paid)]	SGST/CGST/IGST						Balance (Payable)					
					Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

**Note –**

1. All liabilities accruing due to return and payments made against the liabilities will be recorded in this ledger.
2. Liabilities for opting composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls as the case may be.
3. Return would be treated as invalid if closing balance is positive.

4. The taxpayer would not be able to file return of a tax period if liabilities relating to previous tax period's return are not discharged completely.

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

**Form GST PMT –1**

(See Rule ---- )

**Electronic Tax Liability Register of Taxpayer  
(Part–II: Other than return related liabilities)**

(To be maintained at the Common Portal)

GSTIN –

Name –

Period - From ----- To ----- (dd/mm/yyyy)

Act - /All

Sr No.	Date (dd/m m/ yyyy)	Reference No.	Tax Period, if applica ble	Descript ion	Type of Transaction [Debit (DR) (Payable) / Credit (CR) (Paid)/ Reduction (RD)/ Refund claimed (RF)]	SGST/CGST/IGST						Balance (Payable)						
						Ta x	Intere st	Penalt y	Fe e	Othe rs	Tot al	Ta x	Intere st	Penalt y	Fe e	Othe rs	Tot al	Status (Staye d /Un- stayed )
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

**Note –**

1. All liabilities, other than return, accruing will be recorded in the ledger.
2. All payments made out of cash or credit ledger against the liabilities would be recorded.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance can still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed in favour of taxpayer even though the overall balance may still be positive.

6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic based on payment made after SCN or within the time specified in Act.

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

**Form GST PMT –2**  
(See Rule ---- )

**Electronic Credit Ledger of Taxpayer**  
(To be maintained at the Common Portal)

GSTIN –  
Name –  
Period - From ----- To ----- (dd/mm/yyyy)  
Act - /All

Sr No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	SGST/CGST/IGST				Balance			
						Matched	Mis-matched	Provisional	Total	Matched	Mis-matched	Provisional	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**Note –**

1. Credit of inputs, capital goods, reverse charge claimed in return; Credit received through ISD; credit on account of merger, pre-registration etc. will be recorded separately in the ledger.
2. Utilisation of credit from the same major head or from other major head (cross utilization) will be recorded accordingly.
3. Utilisation of credit for return and other than return related liabilities will be recorded separately.
4. Refund claimed from ITC ledger will be reduced and if rejected or withdrawn will be credited back.

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

**Form GST PMT –2A**  
(See Rule ---- )

**Order for re-credit of the amount to cash or credit ledger**

Reference No.

Date –

1. GSTIN –
2. Name –
3. Address –
4. Tax Period to which the credit relates –
5. Ledger from which debit entry made for claiming refund - cash / credit ledger
6. Order no. and date –
7. Amount of credit -

Sr. No.	Act	Amount of credit					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

8. Reason for re-credit –

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

Name and designation of the officer

**Form GST PMT –3**  
(See Rule ---- )

**Electronic Cash Ledger of Taxpayer**  
(To be maintained at the Common Portal)

GSTIN –  
Name –  
Period - From ----- To ----- (dd/mm/yyyy)  
Act - /All

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	CGST/IGST/SGST						Balance					
						Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

**Note –**

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, Ack No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recoded, otherwise it will be left blank.
- GSTIN of deductor or collector (e-com), Challan Identification Number (CIN) of the challan against which deposit has been made. Cash balance transferred from cash ledger of transferor of business, Type of liability for which any debit has been made will also recorded under description.
- Application no., if any, Show Cause Notice Number (SCN), Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under description.
- Refund claimed from the ledger or any other debits made will be recorded accordingly.

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

**Form GST PMT –4**  
(See Rule ---- )

**Challan For Deposit of Goods and Services Tax**

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	--	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Details of Deposit							
Government	Major Head	Minor Head					
Government of India		Tax	Interest	Penalty	Fee	Others	Total
	CGST						
	IGST						
	<b>Sub-Total</b>						
State (Name)	SGST						
<b>Total Challan Amount</b>							
<b>Total Amount in words</b>							

**Mode of Payment (relevant Portion to become active when selected)**

**e-Payment**

(This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)

**Over the Counter (OTC)**

**Bank (Where cash or instrument is proposed to be deposited)**

**Details of Instrument**

Cash       Cheque       Demand Draft

**NEFT/RTGS**

Remitting Bank	
Name of the beneficiary account (Description ' GST payment' to be auto Populated)	To be auto-populated
Name and Code of Beneficiary Bank (RBI and its code)	To be auto-populated
Beneficiary Account Number (RBI Account Number)	To be auto-populated

**Note: Charges to be over and above the amount intend to be deposited.**

**Paid Challan Information**

GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

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

**Form GST PMT -5**  
(See Rule ---- )

**Payment Register of Temporary IDs / Un-registered Taxpayers**

**Date: From – To ---**  
**State –**

Sr No	Temporary ID	Name	CPI N	CI N	BR N	Date of payment	File No.	Amount Deposited																	
								CGST						IGST					SGST						
								T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

**Note –**

**T – Tax, I – Interest, P – Penalty, F - Fee, O - Other**



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

**Form GST PMT –6**  
(See Rule ---- )

**Application For Credit of Missing Payment (CIN not generated)**

1.	GSTIN	(to be auto populated)			
2.	Name	(to be auto populated)			
3.	Date of generation of challan from Common Portal	dd/mm/yyyy			
4.	Common Portal Identification Number (CPIN)				
5.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NeFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>
6.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date	Bank/branch on which drawn	
7.	Name of bank through which payment made				
8.	Date on which amount debited / realized				
9.	Bank Reference Number (BRN)/UTR No., if any				
10.	Name of payment gateway (for CC/DC)				
11.	Verification (by authorized signatory)				

	<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.</i>	
	Place	Name of Authorized Signatory
	Date	Designation /Status.....

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from the account but CIN has not been conveyed by bank to Common Portal. Payment may have been made through any mode.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complain to Bank concerned and intimate the aggrieved taxpayer.

**DRAFT**  
**GOODS AND SERVICES TAX -**  
**INVOICE RULES, 20--**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

**Chapter-\_\_**  
**TAX INVOICE, CREDIT AND DEBIT NOTES**

**1. Tax invoice**

(1) Subject to rule 5, a tax invoice referred to in section 23 shall be issued by the supplier containing the following details:-

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number containing only alphabets and/or numerals, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN/ Unique ID Number, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is unregistered and where the taxable value of supply is fifty thousand rupees or more;
- (f) HSN code of goods or Accounting Code of services;
- (g) description of goods or services;
- (h) quantity in case of goods and unit or Unique Quantity Code thereof;
- (i) total value of goods or services;
- (j) taxable value of goods or services taking into account discount or abatement, if any;
- (k) rate of tax (CGST, SGST or IGST);
- (l) amount of tax charged in respect of taxable goods or services (CGST, SGST or IGST);
- (m) place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- (n) place of delivery where the same is different from the place of supply;
- (o) whether the tax is payable on reverse charge;
- (p) the word "Revised Invoice" or "Supplementary Invoice", as the case may be, indicated prominently, where applicable along with the date and invoice number of the original invoice; and
- (q) signature or digital signature of the supplier or his authorized representative.

Provided that the Board/Commissioner may, by notification, specify -

- (i) the number of digits of HSN code for goods or, as the case may be, the Accounting Code for services, that a class of taxable persons shall be required to mention, for such period as may be specified in the said notification, and
- (ii) the class of taxable persons that would not be required to mention the HSN code for goods or, as the case may be, the Accounting Code for services, for such period as may be specified in the said notification:

Provided further that in case of exports, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST" or "SUPPLY MEANT FOR EXPORT UNDER BOND WITHOUT PAYMENT OF IGST", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details:

- (i) name and address of the recipient;
- (ii) address of delivery;
- (iii) name of the country of destination; and
- (iv) number and date of application for removal of goods for export [ARE-1].

(2) The invoice referred to in sub-rule (1), in case of taxable supply of services, shall be issued within a period of thirty days from the date of supply of service:

Provided that in case of continuous supply of services, the invoice shall be issued within a period of thirty days from the date when each event specified in the contract, which requires the recipient to make any payment to the supplier of services, is completed:

Provided further that where the supplier of service is a banking company or a financial institution including a non-banking financial company, the period within which the invoice is to be issued shall be forty five days from the date of supply of service.

## **2. Manner of Issuing Invoice**

(1) The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner:-

- (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.

Provided that the duplicate copy is not required to be carried by the transporter if the supplier has obtained an Invoice Reference Number under sub-rule (4).

(2) The invoice shall be prepared in duplicate, in case of supply of services, in the following manner:-

- (a) the original copy being marked as ORIGINAL FOR RECEIPIENT; 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 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 as required under section 61 in lieu of the tax invoice.

(5) The Invoice Reference Number shall be valid for a period of 30 days from the date of uploading.

### **3. Bill of supply**

A bill of supply referred to in the second proviso to section 23 shall be issued by the supplier containing the following details:-

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number containing only alphabets and/or numerals, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN/ Unique ID Number, if registered, of the recipient;
- (e) HSN Code of goods or Accounting Code for services;
- (f) description of goods or services;
- (g) value of goods or services taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorized representative:

Provided that the proviso to sub-rule (1) of rule 1 shall apply, *mutatis mutandis*, to the bill of supply issued under this rule:

Provided further that the registered taxable person may not issue a bill of supply if the value of the goods or services supplied is less than one hundred rupees except where the recipient of the goods or services requires such bill:

Provided also that a consolidated bill of supply shall be prepared by the registered taxable person at the close of each day in respect of all such supplies where the bill of supply has not been issued in terms of the second proviso.

### **4. Supplementary tax invoice and Credit or debit notes**

(1) A supplementary tax invoice under section 23 and a credit or debit note under section 24 shall contain the following details -

- (a) name, address and GSTIN of the supplier;
- (b) nature of the document;
- (c) a consecutive serial number containing only alphabets and/or numerals, unique for a financial year;
- (d) date of issue of the document;
- (e) name, address and GSTIN/ Unique ID 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 unregistered;
- (g) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (h) taxable value 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 authorized representative.

(2) Every registered taxable 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 issuance of certificate of registration:

Provided that the registered taxable 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 case of inter-State supplies, where the value of a supply does not exceed two hundred and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all recipients located in a State, who are not registered under the Act.

## **5. Tax Invoice in special cases**

(1) A tax invoice issued by an Input Service Distributor shall contain the following details:-

- (a) name, address and GSTIN of the Input Service Distributor;
- (b) a consecutive serial number containing only alphabets and/or numerals, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN of the supplier of services, the credit in respect of which is being distributed and the serial number and date of invoice issued by such supplier;
- (e) name, address and GSTIN of the recipient to whom the credit is distributed;
- (f) amount of the credit distributed; and
- (g) signature or digital signature of the supplier or his authorized 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 prescribed above.

(2) Where the supplier of taxable service is 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 or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as prescribed under rule 1.

(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 consignor 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, GSTIN of the person liable for paying tax whether as consignor, consignee or goods transport agency, and also contains other information as prescribed under rule 1.

(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, and whether or not containing the address of the recipient of service but containing other information as prescribed under rule 1.

\*\*\*\*\*



**DRAFT**

**FORMATS UNDER**

**GOODS AND SERVICES TAX -**

**INVOICE RULES, 20--**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

**Government of India/State  
Department of .....**

**Form GST INV - 1  
(See Rule -----)**

**Application for Electronic Reference Number of an Invoice**

1. GSTIN
2. Name
3. Address
4. Serial No. of Invoice
5. Date of Invoice

**Details of Receiver (Billed to)**

Name  
Address  
State  
State Code  
GSTIN/Unique ID

**Details of Consignee (Shipped to)**

Name  
Address  
State  
State Code  
GSTIN/Unique ID

Sr. No.	Description of Goods	HS N	Qty.	Unit	Rate (per item)	Total	Discount	Taxable value	CGST		SGST		IGST	
									Rate	Amt.	Rate	Amt.	Rate	Amt.
	Freight													
	Insurance													
	Packing and Forwarding Charges													
					<b>Total</b>									
Total Invoice Value (In figure)														
Total Invoice Value (In Words)														
Amount of Tax subject to Reverse Charges														

Declaration:

Signatory

**Electronic Reference Number**

Signature

Name of the

Designation / Status

**Date -**



**DRAFT**  
**GOODS AND SERVICES TAX -**  
**RETURN RULES, 20--**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## **Chapter-\_\_: RETURNS**

### **1. Form and manner of furnishing details of outward supplies**

- (1) Every registered taxable person required to furnish the details:
- (a) of outward supplies of goods and/or services effected during a tax period under sub-section (1) of section 25; and
  - (b) of outward supplies of goods and/or services effected during an earlier tax period under sub-section (2) of section 25

shall furnish such details in **FORM GSTR-1** electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) The details of outward supplies furnished by the supplier shall be made available electronically to each of the registered taxable persons (recipients) in **Part A** of **FORM GSTR-2A** through the Common Portal after the due date of filing of **FORM GSTR-1**.

(3) The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under sub-section (1) of section 26 or **FORM GSTR-4** under section 27 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 by the supplier shall stand amended to the extent of modifications accepted by him.

### **2. Form and manner of furnishing details of inward supplies**

(1) Every registered taxable person required to furnish the details of inward supplies of goods and/or services received during a tax period under sub-section (2) of section 26 shall, on the basis of details contained in **Part A** of **FORM GSTR-2A**, prepare such details in the manner 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 Board or Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 26.

(2) Every registered taxable person shall furnish the details, if any, required under sub-section (3) of section 26 electronically in **FORM GSTR-2**.

(3) The recipient of goods and/or services 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 recipient of goods and/or services 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**.

(5) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 7 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 by the deductor under section 37 furnished 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 by an e-commerce operator under section 43C furnished in **FORM GSTR-8** shall be made available to the concerned taxable person in **Part D** of **FORM GSTR 2A** electronically through the Common Portal and such taxable person may include the same in **FORM GSTR-2**.

### **3. Form and manner of submission of monthly return**

(1) Every registered taxable person, other than a taxable person paying tax under section 8, shall furnish a return under sub-section (1) of section 27 in **FORM GSTR-3** electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) **Part A** of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through returns in **FORM GSTR-1, FORM GSTR-2**, electronic credit ledger, electronic cash ledger and electronic tax liability register of the taxable person.

(3) Every registered taxable person furnishing the return under sub-rule (1) shall, subject to the provisions of section 35, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger and/or electronic credit ledger as per the details contained in **Part B** of the return in **FORM GSTR-3**.

(4) A registered taxable person, claiming refund of any balance in the electronic cash ledger as per sub-section (6) of section 35, 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 38.

(5) Where the time limit for furnishing **FORM GSTR-1** under sub-section (1) of section 25 and **FORM GSTR-2** under sub-section (2) of section 26 has been extended, return in **FORM GSTR-3** may be furnished in such manner as may be notified by the Commissioner/Board.

### **4. Form and manner of submission of quarterly return by the composition supplier**

(1) Every registered taxable person paying tax under section 8 shall, after adding, correcting or deleting the details contained in **FORM GSTR-4A**, furnish a quarterly return in **FORM GSTR-4** electronically through the Common Portal, either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(2) Every registered taxable 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 these rules by debiting the electronic cash ledger.

### **5. 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 from a Facilitation Centre, notified by the Board or 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 these rules 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.

**6. Form and manner of submission of return by an input service distributor**

Every input service distributor shall, after adding, correcting or deleting the details contained in **FORM GSTR-6A**, furnish electronically a return in **FORM GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section 17, through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

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

(1) Every registered taxable person required to deduct tax at source under section 37 shall furnish a return in **FORM GSTR-7** electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

(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-7**.

(3) The certificate referred to in sub-section (3) of section 37 shall be made available electronically to the deductee on the Common Portal in **FORM GSTR-7A** on the basis of the return filed under sub-rule (1).

**8. Form and manner of submission of statement of supplies effected through e-Commerce**

(1) Every e-Commerce operator required to collect tax at source under section 43C shall furnish a statement in **FORM GSTR-8** electronically through the Common Portal, either directly or from a Facilitation Centre, notified by the Board or Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 43C.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in **Part D** of **FORM GSTR-2A** on the Common Portal after the due date of filing of **FORM GSTR-8**.

**9. Notice to non-filers of returns**

A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered taxable person who fails to furnish return under section 27 and section 31.

**10. 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 28, shall be matched under section 29 after the due date for furnishing the return in **FORM GSTR-3**

- (a) GSTIN of the supplier



- (b) GSTIN of the recipient
- (c) Invoice/Debit Note date
- (d) Invoice/Debit Note number
- (e) Taxable value
- (f) Tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** under sub-section (1) of section 25 and **FORM GSTR-2** under sub-section (2) of section 26 has been extended, the date of matching relating to claim of input tax credit shall be extended to such date as may be notified by the Board/Commissioner.

*Explanation:* (1) The claim of input tax credit in respect of invoices and debit notes in **FORM GSTR-2** that were accepted by the recipient in **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding supplier has furnished a valid return.

(2) 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, as the case may be, by the corresponding supplier.

#### **11. 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 29, shall be made available electronically to the registered taxable person making such claim in **FORM GST ITC-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 and/or recipient shall be finally accepted and made available electronically to the taxable person making such claim in **FORM GST ITC-1** through the Common Portal.

#### **12. 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 29 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 registered taxable person making such claim and the supplier electronically in **FORM GST ITC-1** 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 in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

*Explanation:* (1) 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.

(2) 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.

### **13. 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 taxable person in **FORM GST ITC-1** electronically through the Common Portal.

### **14. 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 29A after the due date for furnishing the return in **FORM GSTR-3**

- (a) GSTIN of the supplier
- (b) GSTIN of the recipient
- (c) Credit Note date
- (d) Credit Note number
- (e) Taxable value
- (f) Tax amount:

Provided that where the time limit for furnishing FORM GSTR-1 under sub-section (1) of section 25 and FORM GSTR-2 under sub-section (2) of section 26 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended to such date as may be notified by the Board/Commissioner.

*Explanation:* (1) The claim of reduction of output tax liability due to issuance of credit notes in **FORM GSTR-1** that were accepted by the recipient in **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding recipient has furnished a valid return.

(2) The claim of reduction in the output tax liability shall be considered as matched, where the amount of reduction claimed is equal to or less than the claim of reduction of input tax credit admitted and discharged on such credit note by the corresponding recipient in his valid return.

### **15. Final acceptance of reduction of output tax liability and communication thereof**

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 29A, shall be made available

electronically to the taxable person making such claim in **FORM GST ITC-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 mismatched but is found to be matched after rectification by the supplier and/or recipient shall be finally accepted and made available electronically to the taxable person making such claim in **FORM GST ITC-1** through the Common Portal.

#### **16. 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 29A, 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 taxable person making such claim and the recipient electronically in **FORM GST ITC-1** 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 in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

*Explanation:* (1) 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.

(2) 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.

#### **17. Claim of reduction in output tax liability more than once**

Duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered taxable person in **FORM GST ITC-1** electronically through the Common Portal.

#### **18. Refund of interest paid on reclaim of reversal**

The interest to be refunded under sub-section (9) of section 29 or sub-section (9) of section 29A shall be claimed by the taxable person in his return in **FORM GSTR-3** and shall be credited to his electronic cash ledger in **FORM GST PMT-3** and the amount credited shall be available for payment of any future liability of interest or the taxable person may claim refund of the amount under section 38.

## **19. 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) GSTIN of the supplier
- (b) GSTIN/UIN of the recipient, if the recipient is a registered taxable person
- (c) State of place of supply
- (d) Date of invoice of the supplier
- (e) Invoice Number of the supplier
- (f) Tax rate
- (g) Taxable value
- (h) Tax amount:

Provided that for all supplies where the supplier is not required to furnish the details separately for each supply, the following details relating to such 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) GSTIN of the supplier
- (b) State of place of supply
- (c) Tax rate
- (d) Total taxable value of all supplies made in the State
- (e) Tax amount on all supplies made in the State:

Provided further that where the time limit for furnishing **FORM GSTR-1** under sub-section (1) of section 25 has been extended, the date of matching of the above mentioned details shall be extended to such date as may be notified by the Board/Commissioner.

## **20. 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 both electronically in **FORM GST ITC-1** 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) 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 ITC-1**.

## **21. Annual return**

(1) Every registered taxable person shall furnish an annual return under sub-section (1) of section 30 electronically in **FORM GSTR-9** through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner:

Provided that a taxable person paying tax under section 8 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every registered taxable person whose aggregate turnover during a financial year exceeds one crore rupees shall get his accounts audited under sub-section (4) of section 42 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9B**, electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

## **22. Final return**

Every registered taxable person required to furnish a final return under section 31, shall furnish such return electronically in **FORM GSTR-10** through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner.

## **23. 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 and/or services in **FORM GSTR-11** either directly or from a Facilitation Centre, notified by the Board or 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 and/or services as may be required by the proper officer in **FORM GSTR-11**.

## **24. Provisions relating to a Tax Return Preparer**

(1) An application in **FORM GST TRP-1** may be made to the officer authorised in this behalf for enrolment as Tax Return Preparer by any person who satisfies any of the conditions specified below, namely:

- (a) (i) he is a citizen of India;
- (ii) he is a person of sound mind;
- (iii) he is not adjudicated as insolvent;
- (iv) he has not been convicted by a competent court for an offence with imprisonment not less than two years; and
- (b) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or
- (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 recognized by any Indian University as equivalent to the degree examination mentioned in clause (i); or
- (iii) any other examination notified by the Government for this purpose; or
- (iv) any degree examination of an Indian University or of any Foreign University recognized by any Indian University as equivalent of the degree examination and has also 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; or

(2) On receipt of the application referred to in sub-rule (1), the authorised officer shall, after making such enquiry as he considers necessary, either enroll the applicant as a Tax Return Preparer and issue a certificate to that effect in **FORM GST TRP-2** or reject his application where it is found that the applicant is not qualified to be enrolled as a Tax Return Preparer.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled.

(4) If any Tax Return Preparer is found guilty of misconduct in connection with any proceeding under the Act, the authorised officer may, by order, in **FORM GST TRP-4** direct that he shall henceforth be disqualified under section 34, after giving him a notice to show cause in **FORM GST TRP-3** against such disqualification and after giving him a reasonable opportunity of being heard.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of the order under sub-rule (4), appeal to the Commissioner against such order.

(6) A list of Tax Return Preparers enrolled under sub-rule (1) shall be maintained on the Common Portal in **FORM GST TRP-5** and the authorised officer may make such amendments to the list as may be necessary from time to time, by reason of any change of address or death or disqualification of any Tax Return Preparer.

(7) Any taxable person may, at his option, authorise a Tax Return Preparer on the Common Portal in **FORM GST TRP-6** or, at any time, withdraw such authorisation in **FORM GST TRP-7** and the Tax Return Preparer so authorised shall be allowed to undertake such tasks as indicated in **FORM GST TRP-6** during the period of authorisation.

(8) Where a statement required to be furnished by a taxable person has been furnished by the Tax Return Preparer authorised by him, a confirmation shall be sought

from the taxable person over email or SMS and the statement furnished by the tax return preparer shall be made available to the taxable person on the Common Portal:

Provided that where the taxable 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 statements furnished by the Tax Return Preparer.

(9) A Tax Return Preparer can undertake any or all of the following activities on behalf of a taxable person, if so authorised by the taxable person to:

- (a) furnish details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make payments for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration.

(10) Any taxable person opting to furnish his return through a Tax Return Preparer shall-

- (a) give his consent in **FORM GST TRP-6** to any Tax Return Preparer to prepare and furnish his return; and
- (b) before confirming submission of any statement prepared by the Tax Return Preparer, ensure that the facts mentioned in the return are true and correct.

(11) The Tax Return Preparer 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.

## **25. Conditions for purposes of appearance**

(1) No person shall be eligible to attend before any authority, as a Tax Return Preparer, in connection with any proceeding under the Act on behalf of any taxable person or person unless his name has been entered in the list maintained under sub-rule (6) of rule 20 .

(2) An Accountant or a Tax return preparer attending on behalf of a taxable person or a person in any proceeding under the Act before any authority shall produce before such authority, if required, a copy of the authorization given by the taxable person or person in **Form GST-TRP-6**.

\*\*\*\*\*

**DRAFT**  
**GOODS AND SERVICES TAX RULES, 20--**  
**RETURN FORMATS**



# Table of Contents

Form GSTR-1.....	5
Form GSTR-1A.....	16
FORM GSTR-2.....	19
GSTR-2A.....	32
Form GSTR-3.....	37
Form GST-3A.....	48
GSTR-4.....	49
GSTR-4A.....	61
GSTR-5.....	66
GSTR-6.....	74
GSTR-6A.....	80
GSTR-7.....	83
Form GST 7A.....	85
Form GSTR -8.....	87
GSTR-9.....	92
GSTR 9B Reconciliation Statement.....	102
GSTR-9A.....	103
Form GSTR-10.....	113
Form GSTR - 11.....	116
GSTR ITC-1.....	118
Form GST –TRP -1.....	119
Form GST TRP -2.....	123
Form GST TRP- 3.....	124
Form GST TRP - 4.....	126
Form GST –TRP 5.....	127
Form GST TRP 6.....	128
Form GST TRP- 7.....	129

## List of GST Returns/Statements to be furnished by Registered Persons

1	Form GSTR-1	Details of outward supplies of taxable goods and/or services effected
2	Form GSTR-1A	Details of outward supplies as added, corrected or deleted by the recipient
3	Form GSTR-2	Details of inward supplies of taxable goods and/or services claiming input tax credit
4	Form GSTR-2A	Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier
5	Form GSTR-3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax
6	Form GSTR-3A	Notice to a registered taxable person who fails to furnish return under section 27 and section 31
7	Form GSTR-4	Quarterly Return for compounding Taxable persons
8	Form GSTR-4A	Details of inward supplies made available to the recipient registered under composition scheme on the basis of FORM GSTR-1 furnished by the supplier
9	Form GSTR-5	Return for Non-Resident foreign taxable person
10	Form GSTR-6	ISD return
11	Form GSTR-6A	Details of inward supplies made available to the ISD recipient on the basis of FORM GSTR-1 furnished by the supplier
12	Form GSTR-7	Return for authorities deducting tax at source
13	Form GSTR-7A	TDS Certificate
14	Form GST-ITC-1	Communication of acceptance, discrepancy or duplication of input tax credit claim
15	Form GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected as required under sub-section (1) of section 43C
16	Form GSTR-9	Annual return
17	Form GSTR-9A	Simplified Annual return by Compounding taxable persons registered under section 8
18	Form GSTR-9B	Reconciliation Statement
19	Form GSTR-10	Final return
20	Form GSTR-11	Details of inward supplies to be furnished by a person having UIN
21	Form GST-TRP-1	Application for enrolment as Tax return preparer

22	Form GST-TRP-2	Enrolment certificate as Tax return preparer
23	Form GST-TRP-3	Show cause to as Tax return preparer
24	Form GST-TRP-4	Order of cancelling enrolment as Tax return preparer
25	Form GST-TRP-5	List of Tax return preparers
26	Form GST-TRP-6	Consent of taxable person to Tax return preparer
27	Form GST-TRP-7	Withdrawal of authorization to tax return preparer

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

### Form GSTR-1

[See Rule.....]

#### DETAILS OF OUTWARD SUPPLIES

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

#### 5. Taxable outward supplies to a registered person

(figures in Rs)

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

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

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

Notes:

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

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

(figures in Rs)

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

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

(figures in Rs)

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

Note:

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

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

(figures in Rs)

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



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

## 8. Details of Credit/Debit Notes

(figures in Rs)

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

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

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

(figures in Rs)

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



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

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

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

(figures in Rs)

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

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

### 10. Supplies Exported (including deemed exports)

(figures in Rs)

Description	Invoice						Shipping bill/ bill of export		IGST		CGST		SGST		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	No	Date	Rate	Amt	Rate	Amt	Rate	Amt	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	

Without payment of GST																
With payment of GST																

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

(figures in Rs)

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

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

(figures in Rs)

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

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

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

(figures in Rs)

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

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

(figures in Rs)

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

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

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

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

(figure in Rs.)

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

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

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

(figure in Rs.)

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


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

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

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

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

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

--	--	--	--	--	--	--

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

Place:

Date:

(Signature of Authorized Person)

#### INSTRUCTIONS for furnishing the information

1. Terms used:
  - GSTIN: Goods and Services Taxable Person Identification Number
  - UIN: Unique Identity Number for embassies
  - HSN: Harmonized System of Nomenclature for goods
  - SAC: Service Accounting Code
  - POS: Place of Supply (State Code) of goods or services – State Code to be mentioned
2. To be furnished by the 10th of the month succeeding the tax period. Not to be furnished by compounding Taxable Person/ISD
3. Aggregate Turnover means as defined under the Goods and Services Tax Act, 20....
4. HSN/SAC is not mandatory for taxable person whose aggregate turnover is less than 1.5 crores. HSN shall be restricted to maximum 8 digits. If gross turnover in previous financial year is greater than Rs 5 crore, HSN should be minimum of 4 digits. If gross turnover in previous financial year is equal to or greater than Rs 1.5 crore and less than 5 crore, HSN should be minimum of 2 digit and would be mandatory from the second year of GST implementation. In case of Exports HSN should be 8 digits.

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

**Form GSTR-1A**

**AUTO DRAFTED DETAILS**

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

**5. Taxable outward supplies to a registered person**

**(figures in Rs)**

GSTIN of receiver/ UIN	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge \$	Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	Value	Goods/ services	HSN/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

(figures in Rs)

Original Invoice			Revised Details							IGST		CGST		SGST		POS (only if different from the location of recipient)
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Shall be auto populated from counterparty GSTIN and GSTINR5

**8. Details of Credit/Debit Notes**

(figures in Rs)

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



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

(figures in Rs)

GSTIN /UIN/ Name	Type of note (Debit/Cr edit)	Original Debit Note/credit note		Revised Debit Note/credit note		Original Invoice details		Differenti al Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date	No.	Date		IGST		CGST		SGST	
									Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

This auto drafted form is generated by the GST system.

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

**FORM GSTR-2**

[See Rule.....]

**DETAILS OF INWARD SUPPLIES/PURCHASES RECEIVED**

1. GSTIN.....

2. Name of Taxable Person.....

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

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

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

GSTIN/ Name of unregister ed supplier	Invoice						IGST		CGST		SGST		POS (only if differen t from the location of recipien t)	Eligibility of ITC as inputs/capit al goods/ input services/no ne	Total Tax available as ITC \$			ITC available this month \$		
							Rat e	Amt t	Rat e	Amt	Rat e	Amt t			IGS T	CGS T	SGS T	IGS T	CGS T	SGS T
	Amt	Amt	Amt	Amt	Amt	Amt														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	No.	Date	Value	Goods/Service	HS N/ SAC	Taxab le value	Rat e	Amt t	Rat e	Amt	Rat e	Amt t			Amt	Amt	Amt	Amt	Amt	Amt



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

**Other than supplies attracting reverse charge**

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

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

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

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

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

<b>Bill of entry/ Import report</b>	<b>IGST</b>	<b>Eligibility of ITC as inputs/capital</b>	<b>Total IGST available as ITC</b>	<b>(figures in Rs)</b>
				<b>ITC available this month</b>

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

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

(figures in Rs)

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





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

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
GST IN	No.	Date	GST IN	No.	Date			IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
							Rate	Amt	Rate	Amt	Rate	Amt		Amt	Amt	Amt	Amt	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

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



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

(figures in Rs)

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

## 9. ISD credit received

(figures in Rs)

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

### 10(1) TDS Credit received

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

### 10(2) TCS Credit received

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

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

(figures in Rs)

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

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

(figures in Rs)

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

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

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

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

(figures in Rs)

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

(figures in Rs)

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

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

## 14. ITC Reversal

(figures in Rs)

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

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

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

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

### 14A. Amendment to ITC Reversal

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

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

Place:

Date:

(Signature of Authorized Person)

Note:

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

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

**GSTR-2A**

**AUTO DRAFTED DETAILS**

1. GSTIN.....

2. Name of Taxable Person.....

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

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

**Part A**

**4. Inward supplies received from Registered Taxable Persons**

(figures in Rs)

GSTIN of supplier	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)
	No.	Date	Value	Goods/ Services	HSN/ SAC	Taxable Value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Auto populated													
Shall be auto populated from counterparty GSTR1 and GSTR5													

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

(figures in Rs)

Original Invoice			Revised Details							IGST		CGST		SGST		POS (only if different from the location of recipient)
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Shall be auto populated from counterparty GSTR1 and GSTR5



## 5. Details of Credit/Debit Notes

(figures in Rs)

GSTIN of supplier	Type of note (Debit/Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Details shall be auto populated from counterparty GSTR1 and GSTR 5										

## 5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

GSTIN of supplier	Type of note (Debit/Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Shall be auto populated from counterparty GSTR1 and GSTR 5										

## Part B

### 6. ISD credit received

(figures in Rs)

GSTIN_ISD	Invoice/Document details		SAC	ISD Credit		
	No	Date		IGST	CGST	SGST
(1)	(2)	(3)		(4)	(5)	(6)

## Part C

### 7(1) TDS Credit received

(figures in Rs)

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

Shall be auto populated from counterparty TDS return

## Part D

### 7(2) TCS Credit received

GSTIN of E-commerce portal	Merchant ID allocated by e-commerce portal	Gross Value of Supplies	Taxable Value on which TCS has been deducted	TCS_IGST		TCS_CGST		TCS_SGST	
				Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			<small>Shall be auto populated from counterparty TCS return</small>						

**This auto drafted form is generated by the GST system.**



## 6. Outward Supplies

### 6.1 Inter-state supplies to Registered Taxable Persons

(Auto populated from GSTR-1)

(figures in Rs)

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

### 6.2 Intra-State Supplies to Registered Taxable Persons

(Auto populated from GSTR-1)

(figures in Rs)

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

### 6.3 Inter-State Supplies to Consumers

(Auto populated from GSTR-1)

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

(figures in Rs)

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

--	--	--	--

#### 6.4 Intra-State Supplies to Consumers

(Auto populated from GSTR-1)

(figures in Rs)

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

#### 6.5 Exports (including deemed exports)

(Auto populated from GSTR-1)

(figures in Rs)

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

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

[Auto populated from GSTR1]

(figures in Rs)

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

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

(figures in Rs)

Month	Value	IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
<b>Goods</b>				
<b>Services</b>				

## 7. Inward supplies

### 7.1 Inter-State supplies received

(Auto-populated from GSTR2)

(figures in Rs)

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

### 7.2 Intra-State supplies received

(Auto populated from GSTR -2)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt, compounding Taxable person and non-GST)	Value	CGST	SGST	ITC-CGST available in current month	ITC-SGST available in current month
(1)	(2)	(3)	(4)	(5)	(6)
<b>Goods_ Inputs</b>					
<b>Capital Goods</b>					
<b>Services</b>					
<b>None</b>					
				No amount auto populated	No amount auto populated



### 7.3 Imports

(Auto populated from GSTR -2)

(figures in Rs)

	Assessable Value	IGST	ITC- IGST available in current month
(1)	(2)	(3)	(4)
Goods_ inputs			
Capital goods			
Services			
None			No amount auto populated

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

( Auto populated from GSTR-2)

(figures in Rs)

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

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

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

Month (1)	Value (2)	CGST (3)	SGST (4)	IGST (5)
<b>Goods</b>				
<b>Services</b>				

**7.6 ITC Reversal** (Auto-populated from GSTR-2)  
(figures in Rs)

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

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

(figures in Rs)

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

## 8 Total Tax liability for the month

(figures in Rs)

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

### Goods

--	--	--	--	--

### Services

--	--	--	--	--

## 9A. TDS credit received during the month

(Auto-populated from GSTR-2)

(figures in Rs)

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

**9B. TCS credit received during the month**

(Auto-populated from GSTR-2)

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

**10. ITC received during the month**

(figures in Rs)

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

## Part B

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

(figures in Rs)

**Part (a)**

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

**Part (b)**

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

### 12. Refunds claimed from cash ledger

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

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

**Usual declarations**

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

**Place:**

**Date:**

**(Signature of Authorized Person)**

**Note:**

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

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

**Form GST-3A**

*[See Rule .....]*

Reference No:

Date:

To

\_\_\_\_\_ (GSTIN & Name of the taxable person)  
\_\_\_\_\_ (Address of the taxable person)

**Notice under section \_\_\_\_ of ----- Act, 20— for non-filing of return**

**Tax Period -**

**Type of Return -**

Whereas being a registered taxable person, you are liable to file aforesaid return (s) for the above said tax period and it has been noticed that you have not filed the said return till date. You are hereby directed to file the above said return within 15 days of service of notice failing which assessment proceedings will be initiated under section \_\_\_\_\_ of the \_\_\_\_\_ Act.

It may also be mentioned here that no further notice/reminder will be issued in this regard.

Name:

Designation:





## 5. Inward supplies including supplies received from unregistered persons

(figures in Rs)

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

Auto populated												
Not auto populated (Claimed)												

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

Auto populated												
Others												

**5A. Amendments to details of inward supplies including supplies received from unregistered persons in earlier tax periods**

(figures in Rs)

Original Invoice			Revised Details							IGST		CGST		SGST	
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Service/s	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Other than supplies attracting reverse charge</b>															
Auto populated															
Not auto populated (Claimed)															
<b>Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)</b>															
Auto populated															
Others															

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

(figures in Rs)

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

\*at 8-digit level

## 6A. Amendments in Goods /Capital goods received from Overseas (Import of goods) of earlier tax periods

(figures in Rs)

Original Bill of Entry		Revised details of Bill of entry					IGST	
No.	Date	No.	Date	Value	HSN	Assessable Value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**7. Services received from a supplier located outside India (Import of services)****(figures in Rs)**

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

**7A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods****(figures in Rs)**

Original Invoice		Revised details of Invoice					IGST	
No	Date	No	Date	Value	SAC	Taxable value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

## 8. Outward Supplies made

(figures in Rs)

S.No.	Nature of supplies	Turnover	Compounding tax rate	Compounding tax amount	
				CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)
1	Intra-state supplies				
2	Non GST Supplies				

## 8A. Amendments to Outward Supplies related to intra-state supplies

(figures in Rs)

S.No.	Quarter	Revised Turnover	Compounding tax rate		Revised Compounding tax amount	
			CGST	SGST	SGST	SGST
(1)	(3)	(4)	(5)	(6)	(7)	(8)
1						

## 9. Details of Credit/Debit Notes issued and received

(figures in Rs)

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

Details shall be auto populated from counterparty GSTR1 and GSTR 5

## 9A. Amendment to Details of Credit/Debit Notes Issued and Received of earlier tax periods

(figures in Rs)

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax						
GSTIN	No.	Date	GSTIN	No.	Date			IGST		CGST		SGST		
						Rate	Amt	Rate	Amt	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Other than reverse charge														
				Details shall be auto populated from counterparty			GSTR1 and GSTR 5							
Reverse charge														

## 10. TDS Credit received

(figures in Rs)

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

### 11. Tax liability under reverse charge arising on account of time of supply without receipt of Invoice

(figures in Rs)

GSTIN/UIN/ Name of customer/unre- gistered supplier	State Code	Goods/Services	HSN/SAC of supply	Taxable Value of supply	TAX					
					IGST		CGST		SGST	
					Rate	Tax	Rate	Tax	Rate	Tax

#### Liability under reverse charge

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

### 11A. Amendment in Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

	Original Details				Revised Details				Taxable Value of supply	TAX					
Month	GSTIN/UIN /Name of customer/ unregistere d supplier	State Code	Goo ds/ Servi ces	HSN/ SAC	GSTI N/UIN Name of custo mer/u nregist ered suppli er	State Code	Goods /Servic es	HSN/S AC		IGST		CGST		SGST	
									Rate	Tax	Rate	Tax	Rate	Tax	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)



<b>Liability under reverse charge</b>														

**12. Tax already paid on account of time of supply for invoices received in the current period relating to reverse charge.**

(figures in Rs)

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

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

**13. Liability Payable**

(figures in Rs)

Description	IGST#	CGST#	SGST#	Compounding Tax	
				CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)
Tax payable for previous tax period <sup>s</sup>					
(i) Outward supplies					
(ii) Inward supplies on reverse charge					
Tax payable for current tax period					
(i) Outward supplies					
(ii) Inward supplies on reverse charge					
Interest					
Late Fees					
Penalty					
Others (Please Specify)					

<b>Total</b>					
--------------	--	--	--	--	--

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

\$ Details for tax payable for previous tax period will be reflected Quarter- wise.

#### 14. Details of Tax Payment

(figures in Rs)

	Cash Ledger Debit Entry No.	Date	IGST	CGST	SGST	Compounding Tax		Total tax paid
						CGST	SGST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tax paid								
Interest paid								
Fee paid								
Penalty								
Others								

#### 15. Refund Claimed

S.No	Description	Minor head (Tax/Interest/ Fee/ Penalty/Other)	CGST	SGST	IGST	Compounding Tax	
						CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Refund claimed from cash ledger						
2.	Bank Account Details*						

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

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

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

**Place:**

**Date:**

**(Signature of Authorized Person)**

**Note:**

1. To be furnished by 18<sup>th</sup> of the month succeeding the quarter



**Part A**

**5. Inward supplies received from registered taxable person**

(figures in Rs)

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

Auto populated												
----------------	--	--	--	--	--	--	--	--	--	--	--	--

Shall be auto populated from counterparty GSTR1 and GSTR5

**5A. Amendments to details of inward supplies received from registered taxable persons in earlier tax periods**

(figures in Rs)

Original Invoice	Revised Details	IGST	CGST	SGST
------------------	-----------------	------	------	------

GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/ Services	HSN/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
							Shall be auto populated from counterparty GSTR1 and GSTR5								

## 6. Details of Credit/Debit Notes received

(figures in Rs)

GSTIN of supplier	Type of note (Debit/Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
							Details shall be auto populated from counterparty GSTR1 and GSTR 5					

## 6A. Amendment to Details of Credit/Debit Notes Issued and Received of earlier tax periods

GSTIN of supplier	Type of note (Debit/Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Shall be auto populated from counterparty GSTR1 and GSTR 5										

### Part B

## 7. TDS Credit received

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

(figures in Rs)

This auto drafted form is generated by the GST system.








\* at 8-digit level

### 5A. Amendments in Goods imported of earlier tax periods

(figures in Rs)

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

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

(figures in Rs)

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

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

(figures in Rs)

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

## 7. Outward supplies made:

(figures in Rs.)

S. No.	GSTIN, if any	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge \$	Date of time of supply if it is before date of invoice
		No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(5A)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

## 7A. Amendments to details in Outward supplies

(figures in Rs)

Original Invoice		GSTIN/ UIN, if any	Revised/Original Invoice					IGST		CGST		SGST		POS (only if different from the location of recipient)	Date of time of supply if different from date of invoice
No.	Date		No.	Date	Goods/Services	HSN/SAC	Taxable Value	Rate	Amt.	Rate	Amt	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

## 7. Details of Credit/Debit Notes

(figures in Rs)

GSTIN/ UIN/ Name of receiver	Type of note (Debit/ Credit)	Debit Note/ credit note		Original Invoice		Differ ential Value (Plus or Minus )	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rat e	Am t	Rat e	Am t	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10 )	(11)	(12)	(13)

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

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

(figures in Rs)

GSTIN/ UIN	Type of note (Debit/ Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		Differenti al Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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

## 8. Tax paid (figures in Rs.)

Description	Tax payable	Debit no. in ITC ledger	ITC (IGST) utilized	Debit no. in cash ledger	Tax paid in cash (after adjusting ITC)
(1)	(2)	(3)	(4)	(5)	(6)
IGST					
CGST					
SGST					
Interest					
Penalty			Non-editable		
Fee			Non-editable		
<b>Total</b>					

## 9. Closing stock of Goods

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

## 10. Refund Claimed from Cash Ledger

S.No		IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
1.	Refund claimed from cash ledger			
2.	Bank Account Details*			

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

Place:

Date: (Signature of Authorized Person)

Note:

1. To be furnished on monthly basis by 20<sup>th</sup> of the month succeeding tax period & within 7 days after expiry of registration





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

**GSTR-6**

*[See Rule.....]*

**RETURN FOR INPUT SERVICE DISTRIBUTOR**

1. **GSTIN:** .....
2. **Name of the Registered person:** .....  
(S.No. 1 and 2 will be auto-populated on logging)
3. **Period:**       **Month** .....       **Year**.....

**4. From Registered Taxable Persons (to be auto-populated from counter party GSTR-1 and GSTR-5)**

(figures in Rs)

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

**Other than supplies attracting reverse charge**

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

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

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

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

(figures in Rs)

Original Invoice	GST IN of supplier	Revised/Original Invoice							IGST		CGST		SGST		POS (only if different from the location of recipient)	Eligibility of ITC as Input/Capital goods/Input services/none	Total Tax available as ITC \$			ITC available this month \$			
		No.	Date	Value	Services	SA C	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	IGST			CGST	SGST	IGST	CGST	SGST		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Other than supplies attracting reverse charge</b>																							
	Auto populated																						
	Not auto populated (Claimed)																						

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

## 5. Details of Credit/Debit Notes

(figures in Rs)

GST IN	Type of note (Debit /Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
		No	Date	No.	Date		IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
							Rate	Amt	Rate	Amt	Rate	Amt							
(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Other than reverse charge																			
Reverse charge																			

Details shall be auto populated from counterparty GSTR1 and GSTR 5

## 5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

Original Debit Note/ credit note	Revised Details of original Debit Note/ credit note	Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select	Total Tax available as ITC	ITC available this month
----------------------------------	---	-----------------------------	------------------------------------	------------------	--	--	--	--	--	-----------------------------	----------------------------	--------------------------

GST IN	No.	Date	GST IN	No.	Date			IGST		CGST		SGST		from drop down as in Table 5 above)	IGST	CGST	SGST	IGST	CGST	SGST
								Rate	Amt	Rate	Amt	Rate	Amt		Amt	Amt	Amt	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

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

## 6. Input Service Distribution

(figures in Rs)

GSTIN of the Supplier	Document Type (invoice/revised invoice/debit note/revised debit note/credit note/credit note)	No.	Date	SAC	GSTIN of receiver of credit	Invoice/Document No.				
						No.	Date	ISD Credit distributed		
								IGST	CGST	SGST
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)

## 6A. Revision of Input Service Distribution of earlier tax periods

(figures in Rs)

GSTIN of receiver of credit	Original Invoice/Document No.		Revised Invoice/Document No.				
	No.	Date	No.	Date	ISD Credit distributed		
					IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

## 7. ISD Ledger

(figures in Rs)

Description	IGST	CGST	SGST	Total
(1)	(2)	(3)	(4)	(5)
<b>Opening Balance</b>				
ITCs received*				
ITC Reversal				
ITC Distributed				
Distributed as IGST				
Distributed as CGST				
Distributed as SGST				
<b>Closing balance</b>				

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

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished by 13<sup>th</sup> of the month succeeding the tax period)

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

**GSTR-6A**

*[See Rule.....]*

**AUTO DRAFTED DETAILS**

1. **GSTIN:** .....
2. **Name of the Registered person:** .....  
(S.No. 1 and 2 will be auto-populated on logging)
3. **Period:**       **Month** .....       **Year**.....

**4. From Registered Taxable Persons (to be auto-populated from counter party GSTR-1 and GSTR-5)**

(figures in Rs)

GSTIN of supplier	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)
	No.	Date	Value	Services	SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**Other than supplies attracting reverse charge**

Auto populated													
----------------	--	--	--	--	--	--	--	--	--	--	--	--	--

Shall be auto populated from counterparty GSTR1 and GSTR5

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

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

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

(figures in Rs)

Original Invoice		GSTIN of supplier	Revised/Original Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)
			No.	Date	Value	Services	SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Other than supplies attracting reverse charge</b>															
		Auto populated													

Shall be auto populated from counterparty GSTR1 and GSTR5

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

#### 5. Details of Credit/Debit Notes

(figures in Rs)

GSTIN of supplier	Type of note (Debit/Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax		
		No.	Date	No.	Date		IGST	CGST	SGST



							Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
			Details shall be auto populated from counterparty GSTR1 and GSTR 5										

### 5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

GSTIN of supplier	Type of note (Debit/Credit)	Original Debit Note/ credit note		Original /Revised Debit Note/ credit note		Differential Value (Plus or Minus)	Differential Tax						
		No.	Date	No.	Date		IGST		CGST		SGST		
							Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
			Shall be auto populated from counterparty GSTR1 and GSTR 5										

This auto drafted form is generated by the GST system.

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

**GSTR-7**

[See Rule.....]

**TDS Return**

1. **GSTIN:** .....
2. **Name of Deductor:** ..... (S.No. 1 and 2 will be auto-populated on logging)
3. **Return period:** Month..... Year.....

**4. TDS details**

(figures in Rs.)

GSTIN of deductee	Contract Details			Invoice/Document			Date of Payment to deductee	Value on which TDS is to be deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

**4A. Revision in TDS details**

(figures in Rs.)

Revised/Original GSTIN of deductee	Contract Details			Invoice/Document			Revised/Original Date of Payment to deductee	Revised/Original Value on which TDS is to be deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

## 5. Liability payable and paid

(figures in Rs.)

Description	IGST Payable	CGST Payable	SGST Payable	Dr. No.	IGST Paid	CGST Paid	SGST Paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TDS							
Interest on delayed payment of TDS							
Fees for late filing of return							
Others (please specify)							
<b>Total</b>							

## 6. Refund Claimed

S.No	Description	CGST	SGST	IGST
(1)	(2)	(3)	(4)	(5)
1.	Refund claimed from cash ledger			
2.	Bank Account Number*			

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

Place:

Date:

(Signature of Authorized Person)

Note:

1. To be furnished by 10<sup>th</sup> of the month succeeding the month of deduction

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

**Form GST 7A**

(See Rule ---- )

**Tax Deduction Certificate**  
(To be maintained at the Common Portal)

GSTIN –  
Name –

Period - From ----- To -----  
(dd/mm/yyyy)

Act - /All

**CERTIFICATE OF DEDUCTION OF TAX AT SOURCE**

CERTIFICATE OF DEDUCTION OF TAX AT SOURCE						
<b>Description</b>						
TDS Certificate No.						
GSTIN of TDS Deductor						
Name of the Taxable person / Contractor:						
GSTIN of Contractor (Supplier)						
Assessment Circle / Ward						
Tax Period for which GSTR 7 is filed						
GSTIN of Deductee						
Contract Details						
	Invoice Details	Date of Payment to	Value on which TDS is deducted	TDS_IGST deducted and deposited	TDS_CGST	TDS_SGST

						Deductee							
No.	Date	Value	No.	Date	Value		Rate	Tax	Rate	Tax	Rate	Tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
This Certificate has been generated on the basis of information furnished in the return by the TDS Deductee GSTIN.....													

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

**Form GSTR -8**

*[See Rule ----]*

**STATEMENT FOR E-COMMERCE OPERATORS**

1. GSTIN: ----- (to be auto-populated)
2. Name of the Taxable Person: ----- (to be auto-populated)
3. Period: Month..... Year .....

**4. Details of the supplies to registered Taxable Persons made through the e-commerce operator**

(figure in Rs.)

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

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

#### 4A. Amendment to Details of the supplies to registered Taxable Persons made through the e-commerce operator

(figure in Rs.)

GSTIN of Supplier	Original Invoice		Revised/Original Invoice		Merchant ID issued by e-commerce operator	GSTIN of supplier	Gross Value of supplies	Taxable value	Goods (G)/ Services (S) [other than branded]	HSN/SAC	IGST		SGST		CGST		Place of Supply (State Code)
	No.	Date	No.	Date							Rate	Amount	Rate	Amount	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

#### (5) Details of the supplies to unregistered persons made through the e-commerce operator

(figure in Rs.)

Sr No.	Merchant ID issued by e-commerce portal	GSTIN of supplier	Place of Supply (State Code)	Taxable value	IGST		CGST		SGST	
					Rate	Amt	Rate	Amt	Rate	Amt
1	3	4	5	7	8	9	10	11	12	13

**(5A) Amendment to details of the supplies to unregistered persons made through the e-commerce operator**

(figure in Rs.)

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

**6. Tax Collected at Source (TCS) Details**

(figure in Rs.)

Sr No.	Tax Period of payment to supplier	Merchant ID allocate by e-commerce portal	GSTIN of supplier	Name of supplier	Value on which TCS is collected	Nature of supply (B2B/B2C)	TCS_IGST		TCS_CGST		TCS_SGST	
							Rate	Amt.	Rate	Amt.	Rate	Amt.
1	2	3	4	5	7	8	9	10	11	12	13	14



## 7. Liability payable and paid

(figures in Rs.)

Description	TCS_IGST Payable	TCS_CGST Payable	TCS_SGST Payable	Cash ledger Dr. No.	TCS_IGST Paid	TCS_CGST Paid	TCS_SGST Paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Collected at Source (TCS)							
Interest on delayed payment of TCS							
Fees for late filing of return							
Others (pls. specify)							
<b>Total</b>							

### Notes –

1. Taxable value is exclusive of exempted supplies.
2. B to B supplies means supplies made to registered Taxable Persons. GSTIN of both supplier as well as recipient should have been mentioned on the invoice.
3. B to C supplies means supplies made to persons other than registered.
4. Invoice wise detail may be kept safely for a period prescribed in the Act.
5. An e-commerce portal supplying goods through his own portal shall not be required to file this return in respect of such supplies.
6. To be furnished by the 10th of the month succeeding the tax period
7. To be furnished by e-commerce operator(s) providing facility of supplying goods and/or services, other than branded services, of other suppliers through his portal

**Usual declaration and signature.**

Declaration	<p><b>I _____ hereby declare that the information given in this statement is true, correct and complete in every respect. I further declare that I have the legal authority to submit this statement.</b></p> <p><b>Place:</b></p> <p><b>Date:</b></p> <p><b>Person)</b></p> <p style="text-align: right;"><b>(Signature of Authorized</b></p>
-------------	--

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

**GSTR-9**

*[See Rule.....]*

**ANNUAL RETURN**

[To be furnished by the 31<sup>st</sup> December of the next Financial Year]

1. **GSTIN** .....
  2. **Name of the Taxable Person** .....
- (S. No. 1 and 2 will be auto-populated on logging)
- 2C. **Whether liable to Statutory Audit**     **Yes**     **No**
3. **Date of statutory Audit** .....
  4. **Auditors** .....

**5. Details of expenditure:**

- (a) Total value of purchases on which ITC availed (inter-State)

**Goods**

S. No.	Description	HSN Code	UQC	Quantity	Tax Rate	Taxable Value	IGST Credit

**Services**

S. No.	Description	Accounting Code	Tax Rate	Taxable Value	IGST Credit

b) Total value of purchases on which ITC availed (intra-State)

**Goods**

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



S.No.	Goods/Services	Purchase Value

(e) Sales Returns

S.No	Goods	HSN Code	Taxable Value	IGST	CGST	SGST

(f) Other Expenditure (Expenditure other than purchases)

S. No.	Specify Head	Amount

**6. Details of Income:**

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

**Goods**

S. No.	Description	HSN Code	UQC	Quantity	Tax Rate	Taxable Value	IGST


**Services**

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

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

**Goods**

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

**Services**

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

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

**Goods**

S.No	Goods	HSN Code	UQC	Quantity	Tax Rate	FOB Value	IGST	Custom Duty

**Services**

S.No	Services	SAC	Tax Rate	FOB Value	IGST

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

**Goods**

Sl.No	Goods	HSN Code	UQC	Quantity	Tax Rate	FOB Value

**Services**



Sl.No	Services	SAC	Tax Rate	FOB Value

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

Sl. No.	Goods/Services	Value

(f) Purchase Returns  
Goods

Sl. No	Goods	HSN Code	Taxable Value	IGST	CGST	SGST

Services

Sl. No	Services	SAC	Taxable Value	IGST	CGST	SGST

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

Sl. No.	Specify Head	Amount

## 7 Return reconciliation Statement

### A IGST

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

### B CGST

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

**C SGST**

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

**8. O Other Amounts@@****A Arrears (Audit/Assessment etc.)**

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

**B Refunds**

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

This may be divided into parts:-

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

**9. Profit as Per the Profit and Loss Statement****Gross Profit****Profit after Tax****Net Profit**

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

**Place:**

**Date:**

**(Signature of Authorized Person)**

## GSTR 9B Reconciliation Statement



GSTR 9B.xlsx

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

**GSTR-9A**

**SIMPLIFIED ANNUAL RETURN FOR COMPOUNDING TAXABLE PERSONS**

1. **GSTIN** .....

2. **Name of the Taxable Person** .....

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

3. **Period of Return**                      From .....                      To .....

*(to indicate the period for which the Taxable Person was compounding Taxable Person-dd/mm/yyyy)*

3A **Year for which Return is being filed** From ..... To.....

*(to indicate the financial year)*

**4. Turnover Details**

(figures in Rs.)

1	Gross Turnover (GSTIN)		
2	Gross Turnover (Entity)		

## 5. Details of expenditure:

A) Total value of local purchases including purchases from unregistered persons net off purchase return

**(1) Goods (other than attracting reverse charge)**

**Whether goods have been procured?**

Yes

No

Sl. No.	Description	HSN Code	Taxable Value	IGST paid	CGST paid	SGST paid

**(2) Goods (attracting reverse charge)**

**Whether goods (attracting reverse charge) have been procured?**

Yes

No

Sl. No.	Description	HSN Code	Taxable Value	IGST paid	CGST paid	SGST paid

**(3) Services (other than attracting reverse charge)**

**Whether services (other than attracting reverse charge) have been procured?**

Yes  No

Sl. No.	Description	SAC	Taxable Value	IGST paid	CGST paid	SGST paid

**(4) Services (attracting reverse charge)**

**Whether services (attracting reverse charge) have been procured?**  Yes

No



Sl. No.	Description	SAC	Taxable Value	IGST paid	CGST paid	SGST paid

B) Total value of purchases (Imports)

**(1) Goods**

**Whether goods have been imported?**  Yes  No

Sl. No.	Description	HSN Code	Taxable Value	CIF Value	IGST paid	Custom Duty paid

**(2) Services**

**Whether services have been imported?**  Yes  No

Sl.No.	Description	SAC	Taxable Value	IGST

C) Other Expenditure (Expenditure other than purchases)

Sl. No.	Specify Head	Amount

## 6. Details of Income:

A) Total Value of outward supplies made net off sales return (taxable and not taxable)

	Amount	Compounding Tax Rate	Compounding tax amount
Intra-state supplies (goods)			
Intra-state supplies (services)			
Exempted supplies			
Nil rated supplies			
Non GST Supplies			
Export			
Total			

B) Other Income (Income other than from supplies)

**Whether the Taxable Person has income other than from supplies?  Yes  No**

Sl. No.	Specify Head	Amount

## 7. Return reconciliation Statement

### A Compounding tax (on outward supplies)

Sl. No.	Quarter	Turnover as per return	Tax Paid as per return	Tax Payable (As per audited a/c)**	Difference	Interest	Penalty
1	2	3	4	5	6	7	8
	Q1						
	Q2						
	Q3						
	Q4						
	Total						

### B CGST Paid on reverse charge basis

\_\_\_\_\_ Have you paid CGST on reverse charge basis?  Yes  No

\_\_\_\_\_

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

**C** SGST paid on reverse charge basis  
 Have you paid SGST on reverse charge basis?  Yes  No

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

**D** IGST paid on reverse charge basis

Have you paid IGST on reverse charge basis?  Yes  No

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

\*\*

**8. Other Amounts@@****A. Arrears (Audit/Assessment etc.)**

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

**B Refunds**

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

This may be divided into parts:-

- iii) amount already paid / refund already received during the year,
- iv) amount payable / refund pending.

## **9. Profit as Per the Profit and Loss Statement**

**Gross Profit**

**Profit after Tax**

**Net Profit**

## **10. Declaration**

I /We hereby declare that the above particulars are in accordance with the records and books maintained by me/us and correctly stated. I have correctly made the disclosures as provided under Goods and Services Tax Act, \_\_\_\_

**Signatures**

## **Note:**

1. To be furnished by the 31<sup>st</sup> December of the next Financial Year

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

**Form GSTR-10**

[See Rule ----]

**Final Return under \_\_\_ of Goods and Services Act, 2016  
(For taxable person whose registration has been surrendered or cancelled)**

1.	GSTIN	To be auto populated.					
2.	Legal Name						
3.	Business Name						
4.	Address (Principal place of business)						
5.	Application Reference Number (ARN) of surrender application, if any						
6.	Effective Date of Surrender/Cancellation		(DD/MM/YYYY)				
7.	Whether cancellation order has been passed:		Yes / No				
8.	If Yes, Unique ID of Cancellation order						
9.	Date of Cancellation Order		(DD/MM/YYYY)				
10.	Particulars of closing Stock held on date of surrender / cancellation						

Sr No.	HSN Code	Description of goods	Type of Goods (Cap / Other)	Unit of measurement	Quantity	Price per unit	Value (fair mkt) (Rs.)	In case of CG, % points considered for reduction	ITC already availed (Rs.)			Rate of Tax		Output tax (Rs.)	
									CGST	IGST	SGST	CGST	SGST	CGST	SGST
1	2	3	4	5	6	7	8	8A	9	9A	10	11	11A	12	13
<b>10.1 INPUTS AS SUCH</b>															
<b>10.2 INPUTS IN SEMI-FINISHED GOODS</b>															



		Sl. No.		Particulars		Debit Entry No.		CGST		SGST	
		1	Amount of Tax payable					XXX		XXX	
		2	Amount of Tax paid								
<b>10.3 INPUTS IN FINISHED GOODS</b>		2A	ITC Ledger				XXXXXX	XXX		XXX	
<b>10.4 INPUT SERVICES</b>							XXXXXX	XXX		XXX	
		2B	Cash Ledger								
<b>10.5 CAPITAL GOODS</b>											
<b>Total</b>											

10A. Amount of tax payable on closing stock:-

Nature of Tax	Amount
CGST	Higher of col. 9 & 12
SGST	Higher of col.10 & 13

12.	Verification	<p>I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</p> <p>Signature of Authorized Signatory _____ Full Name (first name, middle, surname)</p> <p>_____ Designation/Status _____ Place - ----- Date --- DD/MM/YYYY</p>
-----	--------------	---

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

## **Form GSTR - 11**

[See Rule ----]

### **INWARD SUPPLIES STATEMENT FOR UIN**

1. UIN ----- (to be auto-populated)

2. Name of the Government Entity : ----- (to be auto-populated)

3. Period:

3.1 Year
3.2 Month

Select ▼
Select ▼

4. Details of purchases made for consumption or use (other than for the purpose of making outward supplies)

GSTIN of supplier	Invoice					IGST		CGST		SGST	
	No	Date	Supplier Name	Value of Inward Supplies (figures in Rs.)	HSN / SAC	Rate	Amt. (figures in Rs.)	Rate	Amt. (figures in Rs.)	Rate	Amt. (figures in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				

			To be auto-populated								
TOTAL											

Note:  
Missed invoices details for inward supplies can be added by the UIN holder.

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

**Place:**

**Date:**

**(Signature of Authorized Person)**

- Note:
1. To be furnished by 28<sup>th</sup> of the month following the month for which statement is filed
  2. To be furnished by the persons holding UIN w.r.t. the inward supplies made during the month for consumption or use

## GSTR ITC-1



GST\_ITC 1.xlsx

## **Form GST -TRP -1**

[See Rule .....]

### **Application for Enrolment as Tax Return Preparer under Goods and Services Tax Act, <<20...>>**

S. No.	Particulars	M/O/D	
1.	Type of Application	M	New <input type="checkbox"/> Renewal <input type="checkbox"/>
2.	Enrolling Authority	M	Centre Authority <input type="checkbox"/> State Authority <input type="checkbox"/>
3.	State	M	
4.	Jurisdiction	M	
5.	Period of Enrollment	M	From ..... To .....
6.	<b>Enrolment sought as:</b>	M	
6.1	Chartered Accountant holding COP		
6.2	Company Secretary holding COP		
6.3	Cost & Management Accountant holding COP		
6.4	Lawyer currently licensed to practice		
6.5	Retired employee of Centre / State Revenue Department		
6.6	Others		
7.	<b>Applicant Details</b>		

7.1	Name		
7.2	Date of Birth	M	
7.3	Gender	M	
7.4	Aadhar	O	
7.5	PAN	M	
7.6	Mobile Number	M	
7.7	Landline Number	O	
7.8	E Mail Id	M	
8.	<b>Professional Address</b>	<b>M</b>	
	Building No./ Flat No./ Door No.		
	Floor No.		
	Name of the Premises/ Building		
	Road/ Street Lane		
	Locality / Area /Village		
	District		
	State		
	PIN Code		
9.	<b>Qualification Details</b>	<b>M</b>	
	Qualifying Degree		
	Affiliation University/ Institute		

	Membership/ Enrollment Number		
	Date of Enrollment/ Membership		
	Membership Valid up to		

**10. Verification and Declaration**

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

**Signature of Authorized Signatory** (Tax Return Preparer)

E-Sign/ DSC

Full Name (first name, middle, last name)

Place

Date



**Government of.....**

**Department of .....**

**Form GST –TRP 1 A**

**[See Rule .....**

**Acknowledgement Receipt**

**Application Reference Number (ARN)**

Your application has been successfully filed against <Acknowledgement Reference Number>

The status of the Application can be viewed through “Track Application Status” at dash board on the GST Portal.

**Form No.** :

**Form Description:**

**Date of Filing** :

**Time of filing** :

**Name of the Applicant :**

**Center Jurisdiction** :

**State Jurisdiction:**

**Filed by** : (Name of the Applicant TRP)

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

## Form GST TRP -2

(See Rule-)

# Enrolment Certificate for Tax Return Preparer

Government of India

And

Government of <State>

### Goods and Services Tax Department

Central Goods and Services Tax Act, <2017> and <State> Goods and Services Tax Act, <2017>

[See Rule ..... of the Central Goods and Services Tax Rules, 2017 and Rule <Rule Number. of the State> of the <State> Goods and Services Rules Act, 2017]

1.	Enrolment Number	<Unique ID generated by the system>		
2.	PAN	PAN for which Provisional ID is generated		
3.	Name of the Tax Return Preparer	(Legal Name of the Taxable Person as per the data shared by States/Center)		
4.	Address and Contact Information			
Date	<Date of creation of Certificate>	Place	<State>	
Valid up to	<Date of valid up to>			
Office –Central/ State----				
Date	DSC of the Enrolment Authority			
Name and Designation.				

Department of -----  
Government of -----  
(State with which the TRP wants to enroll)

### **Form GST TRP- 3**

*[See Rule ----]*

Reference No << Reference Number >>

<< Date >>

To

(Name of the Applicant) (As mentioned in the registration application)

(Address of the Applicant) (As mentioned in the registration application)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

TRP Enrolment Number

**Notice for Seeking Additional Information / Clarification / Documents for  
Application for Registration as Tax Return Preparer,**

**or,**

**Show cause for disqualification in case of misconduct in connection to proceeding by Tax Return Preparer**

This is with reference to your enrolment application referred above, filed under  
the ---- Goods and Services Tax Act, 2016. The Department has examined your application and is not satisfied with it for the following reasons:-

1

2

Or

The Department has found guilty of misconduct in connection with following proceeding under the Act,:-

1

2

.....You are directed to submit the above said documents/ file reply / clarification on the above said points within << seven days >>(Date Picker).. If no response is received by the stipulated date(Date Picker), your application is liable for rejection/ Your enrolment is liable for cancellation.

Please note that no further notice / reminder will be issued in this matter.

Signature (digital)]  
Name

(Designation)



Department of -----  
Government of -----  
(State with which the applicant wants to enroll)

## Form GST TRP - 4

[See Rule ----]

Reference No << Reference Number >>

<< Date >>

To

(Name of the Taxable person) (As mentioned in the registration application)

(Address of the Taxable person) (As mentioned in the registration application)

Enrollment Number

Application Reference No. (ARN) (Latest)

Dated – DD/MM/YYYY

### **Order of Rejection of Application for enrolment as Tax Return Preparer/**

**Or**

### **Disqualification to function as Tax Return Preparer**

This is with reference to your enrolment application referred above, filed under the ---- Goods and Services Tax Act, 2016. The Department has examined your application and the same has not been found satisfactory for the following reasons:-

1

2

3

....

If you are not satisfied with the order, you can file an appeal in accordance with the provisions of the Act.

[Signature (digital)]

Name  
(Designation)

**Government of.....**

**Department of.....**

**(State with which TRP is enrolled)**

**Form GST -TRP 5**

*[See Rule ----]*

Serial Number	Name of TRP	Category CA/CS/CA (Cost)/ Advocate/ Retd..Tax Officials/ Others	Enrolment Number	Address	Contact Number	Email id	Valid up to
1	2	3	4	5	6	7	8

## **Form GST TRP 6**

*[See Rule ---]*

From  
Taxable Person  
Name  
GSTIN /Unique ID/Temporary GSTIN  
To  
TRP (Enrolment Number)

Address

Subject:- Engagement of TRP

Sir/Madam

I <<name of the Authorized Signatory>> on behalf of the << Name with GSTIN/Unique ID/Temporary ID>> hereby request you to undertake following activities on our behalf :-

- € filing of statements of outward and inward supplies;
- € filing of monthly, quarterly, annual or final return;
- € making of payments for credit into the cash ledger;
- € file a claim for refund;
- € represent us in any proceeding under the Act other than inspection, search, seizure and arrest;
- € file an appeal to the First Appellate Authority;
- € file an appeal to the Appellate Tribunal \*
- € file an application for amendment or cancellation of registration;
- € Application for fresh registration.

\*(should be limited to CA /CS/ICWA & Advocates only)

You are requested to accept the engagement by utilizing the facility available on Common Portal. This engagement would be valid from the date and time of your acceptance on the Common Portal.

(Name of the Taxable Person with GSTIN)

## Form GST TRP- 7

[See Rule ---]

From  
Taxable Person  
Name  
GSTIN /Unique ID/Temporary GSTIN

To  
TRP (Enrolment Number)

Address

Subject:- Disengagement from the assignment  
Sir/Madam

I <<name of the Authorized Signatory>> on behalf of the << Name with GSTIN/Unique ID/Temporary ID>> hereby inform you to disengage from the following activities <with date and time> from DD/MM/YYYY with effect from HH/MM assigned to you with effect from DD/MM/YYYY :-

- € filing of statements of outward and inward supplies;
- € filing of monthly, quarterly, annual or final return;
- € making of payments for credit into the cash ledger;
- € file a claim for refund;
- € represent us in any proceeding under the Act other than inspection, search, seizure and arrest;
- € file an appeal to the First Appellate Authority;
- € file an appeal to the Appellate Tribunal \*
- € file an application for amendment or cancellation of registration;
- € Application for fresh registration.

\*(should be limited to CA /CS/ICWA & Advocates only)

You are requested to accept the disengagement by utilizing the facility available on Common Portal.



**DRAFT**

**GOODS AND SERVICES TAX -**

**REFUND RULES, 20--**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## **Chapter-\_\_: REFUND**

### **1. Refund of tax, interest, penalty, fees or any other amount**

(1) Any registered taxable person, except the persons covered by notification issued under clause (d) of sub-section (6) of section 38, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, may file an application in **FORM GST RFD-1** electronically through the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in terms of sub-section (6) of section 35 may be made through the return for the relevant tax period in **FORM GSTR-3**, **FORM GSTR-4** or **FORM GSTR-7**:

Provided further that in case of export of goods, application for refund shall be filed only after the export manifest or an export report, as the case may be, in respect of such goods is delivered under section 41 of the Customs Act 1962:

Provided also that in respect of supplies made to an SEZ unit or a developer, or supplies regarded as deemed exports, the application shall be filed by the said unit or the developer or the recipient of deemed export supplies.

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences, as applicable, to establish that a refund is due to the applicant:

(a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or any competent court resulting in such refund including refund of pre-deposit under chapter XVIII along with the reference number of the payment of the amount claimed as refund;

(b) a statement containing the number and date of shipping bills or bills of export and the number and date of 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 as prescribed in rule **Invoice.\_** in case of supply of goods made to an SEZ unit or a developer;

(d) a statement containing the number and date of invoices, in a case where the refund is on account of deemed exports;

(e) a statement containing the number and date of invoices and the relevant Bank Realization Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of export of services;

(f) a statement containing the number and date of invoices and the details of payment, along with proof thereof, made by the claimant to the supplier for authorized operations as defined under the SEZ Act, 2005, in a case where the refund is on account of supply of services made to an SEZ unit or a developer;

(g) a statement in **Annex 1** of **FORM GST RFD-1** containing the number and date of invoices received and issued during a tax period in a case where the claim

pertains to refund of any unutilized input tax credit under sub-section (2) of section 38 where the credit has accumulated on account of rate of input tax being higher than the rate of output tax;

(h) 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 finalisation of provisional assessment;

(i) a declaration to the effect that the incidence of tax and interest claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed is less than five lakh rupees:

Provided that a declaration is not required to be furnished in respect of cases covered under clause (a), (b) or (d) of sub-section (6) of section 38;

(j) a Certificate in **Annex 2** of **FORM GST RFD-1** issued by a Chartered Accountant or a Cost Accountant to the effect that the incidence of tax and interest claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed is five lakh rupees or more:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a), (b) or (d) of sub-section (6) of section 38;

Explanation 1.- For the purpose of this rule, "invoice" means invoice conforming to the provisions contained in section 23A in case of refunds referred to in clause (c) of sub-section (6) of section 38.

Explanation 2.- 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 in an amount equal to the refund so claimed.

(4) Where any taxable goods or services are exported without payment of tax, under bond or letter of undertaking under **section** \_\_\_\_ of the IGST Act, 201\_\_, refund of input tax credit shall be granted as per the following formula:

$$\text{Refund Amount} = \frac{(\text{Export turnover of goods} + \text{Export turnover of services}) \times \text{Net ITC}}{\text{Adjusted Total Turnover}}$$

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Export turnover of goods" means the value of goods exported during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Export turnover of services" means the value of services exported without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Export turnover of services = payments received during the relevant period for export services + export services whose supply has been completed for which payment had been received in advance in any period prior to the relevant period - advances received for export services for which the supply of service has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the value of turnover in a State, as defined under sub-section (104) of section 2, excluding the value of exempt supplies, during the relevant period;

(F) "Relevant period" means the period for which the claim has been filed.

Provided that no refund of input tax credit shall be allowed if the supplier of goods and / or services avails of drawback allowed under the applicable Drawback Rules or claims rebate of tax paid under the Act or the IGST Act, 201\_ in respect of such tax.

(5) The application for refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 19A at the time of registration, shall be claimed either in the last return required to be filed by him or only after filing of the said last return.

(6) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in **FORM GST RFD-2** shall be made available to the applicant through the Common Portal electronically, clearly indicating the date of filing of the claim for refund.

(7) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within 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), an acknowledgement in **FORM GST RFD-2** shall be made available to the applicant through the Common Portal electronically, clearly indicating the date of filing of the claim for refund.

(8) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in **FORM GST RFD-3** through the Common Portal electronically, requiring him to file a refund application after rectification of such deficiencies.

(9) Where deficiencies have been communicated in **FORM GST RFD-3** under the GST Rules of the State, the same shall also deemed to have been communicated under this Rule along with deficiencies communicated under sub-rule (8).

#### **[CGST Rules]**

(9) Where deficiencies have been communicated in **FORM GST RFD-3** under the CGST Rules, the same shall also deemed to have been communicated under this Rule along with deficiencies communicated under sub-rule (8).

#### **[SGST Rules]**

## **2. Grant of provisional refund**

(1) The provisional refund under sub-section (4A) of section 38 shall be granted subject to the following conditions -

- (a) 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 earlier law where the amount of tax evaded exceeds two hundred and fifty lakh rupees;
  - (b) the GST compliance rating of the applicant is not less than five on a scale of ten;
  - (c) no proceeding of any appeal, review or revision is pending on any of the issues which form the basis of the refund and if pending, the same has not been stayed by the appropriate authority or court.
- (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 (4A) of section 38, shall make an order in **FORM GST RFD-4**, 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 acknowledgement under sub-rule (7) of rule 1.
- (3) The proper officer shall issue a payment advice in **FORM GST RFD-8**, for the amount sanctioned under sub-rule (2) to 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.

### **3. Order sanctioning refund**

- (1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (4) of section 38 is due and payable to the applicant, he shall make an order in **FORM GST RFD-5**, 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 (4A) of section 38, amount adjusted against any outstanding demand under the Act or under any earlier 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 earlier law, an order giving details of the adjustment may be issued in **FORM GST RFD-6**.

- (2) 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-7** to the applicant, requiring him to furnish a reply within fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-5**, 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 provision of sub-rule (1) shall apply *mutatis mutandis* to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant a reasonable opportunity of being heard.

(3) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or (2) is payable to the applicant under sub-section (6) of section 38, he shall make an order in **FORM GST RFD-5** and issue a payment advice in **FORM GST RFD-8**, for the amount of refund to 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.

(4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or (2) is not payable to the applicant under sub-section (6) of section 38, he shall make an order in **FORM GST RFD-5** and issue an advice in **FORM GST RFD-8**, for the amount of refund to be credited to the Consumer Welfare Fund.

#### **4. Credit of the amount of rejected refund claim**

(1) Where any deficiencies have been communicated under sub-rule (8) of rule 1, the amount debited under sub-rule (3) of rule 1 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under rule 3, 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-2A**.

*Explanation.*– For the purpose 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.

#### **5. Order sanctioning interest on delayed refunds**

Where any interest is due and payable to the applicant under section 39, the proper officer shall make an order and a payment advice in **FORM GST RFD-9**, 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.

#### **6. Refund of tax to certain persons**

(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per a notification issued under clause (d) of sub-section (6) of section 38 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the Common Portal either directly or from a Facilitation Centre, notified by the Board or Commissioner along with a statement of inward supplies of goods and/or services in **FORM GSTR-11**, prepared on the basis of statement of outward supplies furnished by corresponding suppliers in **Form GSTR-1**.

(2) An acknowledgement for receipt of the application for claiming refund shall be issued in **FORM GST RFD-2**.

(3) Refund of tax paid by the applicant shall be available if-

- (a) the inward supplies of goods and/or services were received from a registered taxable person against a tax invoice and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any;
  - (b) name and GSTIN/UIN, if available, 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 3 shall apply *mutatis mutandis* 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 these rules, such treaty or international agreement shall prevail.

\*\*\*\*\*

# REFUND FORMS FOR CENTRE AND STATE



Sl No	Form Number	Content
1.	GST RFD-01	Refund Application form –Annexure 1 Details of Goods –Annexure 2 Certificate by CA
2.	GST RFD-02	Acknowledgement
3.	GST RFD-03	Notice of Deficiency on Application for Refund
4.	GST RFD-04	Provisional Refund Sanction Order
5.	GST RFD-05	Refund Sanction/Rejection Order
6.	GST RFD-06	Order for Complete adjustment of claimed Refund
7.	GST RFD-07	Show cause notice for reject of refund application
8.	GST RFD-08	Payment Advice
9.	GST RFD-09	Order for Interest on delayed refunds
10.	GST RFD-10	Refund application form for Embassy/International Organizations

**Government of India /State**  
**Department of....**  
**FORM-GST-RFD-01**  
*[See rule-----]*  
**Refund Application Form**

1. GSTIN:
2. Name :
3. Address:
4. Tax Period:                      From <DD/MM/YY>                      To <DD/MM/YY>
5. Amount of Refund Claimed :

	Tax	Interest	Penalty	Fees	Others	Total
IGST						
CGST						
SGST						
Total						

6. Grounds of Refund Claim: (selected from the drop down)
  - a. Excess balance in Cash ledger
  - b. Exports of goods / services
  - c. Supply of goods / services to SEZ/EOU
  - d. Assessment/provisional assessment/ Appeal/ Order No
  - e. ITC accumulated due to inverted duty structure
7. Details of Bank Account ( *to be auto populated from RC*)
  - 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    :

8. Whether Self-Declaration by Applicant u/s..... , If applicable      Yes/No

## **Self-Declaration**

I/We, M/s. \_\_\_\_\_ (Applicant) having GSTIN -----, solemnly affirm and certify that in respect of the refund amounting to INR---/ with respect to the tax and interest 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 sub rule<> of the GST Rules<...>.)

### 9. 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.

Place

Signature of Authorized Signatory

Date

(Name)

Designation/ Status

---

*Note: 1) A separate statement has to be filed under sub-rule (4) of rule 1 of draft Goods and Services Tax refund rule.*



## **Annexure-2**

### **Certificate**

This is to certify that the refund amounting to INR << >> ----- (in word) claimed by M/s ----- (Applicant's Name) GSTIN----- for the tax period < ---->, the incidence of tax and interest as claimed by the applicant, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts and other relevant particulars maintained by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Declaration is not required to be furnished by applicants, who are claiming refund under sub-section<>of section<> of the Act

**Note:** *The certificate is to be filed by applicants wherever applicable.*

**Government of India/States**

**Department of...**

**FORM-GST-RFD-02**

*[See Rule ---]*

**Acknowledgment**

Your Refund application has been successfully acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN :

Taxpayer Name :

Form No. :

Form Description :

Center Jurisdiction :

State Jurisdiction :

Filed By :

Place :

Refund Application Details			
Tax Period			
Date and Time of Filing			
Reason for Refund			
Refund Claimed	IGST Amount	CGST Amount	SGST Amount

---

*Note 1: The status of the Application can be viewed through "Track Application Status" at dash board on the GST Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.*

**Government of India/State**

**Department of....**

**FORM-GST-RFD-03**

*[See Rule --]*

**Notice of Deficiency on Application for Refund**

Notice Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Application Reference No. (ARN) .....Dated .....<DD/MM/YYYY>.....

This is with reference to your Refund application referred above, filed under section ---- of the Goods and Services Tax Act, 20--. The Department has examined your application and certain defects were observed from preliminary scrutiny which are as under:

Sr No	Description( select the reason from the drop down of the Refund application)
1.	
2.	
	Other{ <i>any other reason other than the reason select from the 'reason master'</i> }

You are directed to file fresh refund application after the rectification of above deficiencies.

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

**Government of India**  
**Department of...**  
**FORM-GST-RFD-04**  
*[See Rule -]*  
**Provisional Refund Order**

Reference No :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to your refund application as, following refund is sanctioned to you:

	<b>Refund Calculation</b>	IGST	CGST
i.	Amount of Refund claimed		
ii.	Reduced by 20%		
iii.	Balance refund Sanctioned		
	<b>Bank Details</b>		
i.	Bank Account no as per application		
ii.	Bank Account Type		
iii.	Name of the Account holder		
iv.	Name of the Bank		
v.	Address of the Bank /Branch		
vi.	IFSC		
vii.	MICR		

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:



**Government of <<State>>**  
**Department of...**  
**FORM-GST-RFD-04**  
*[See Rule -]*  
**Provisional Refund Order**

Reference No :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to your refund application as, following refund is sanctioned to you:

	<b>Refund Calculation</b>	SGST
i.	Amount of Refund claimed	
ii.	Reduced by 20%	
iii.	Balance refund Sanctioned	
	<b>Bank Details</b>	
i.	Bank Account no as per application	
ii.	Bank Account Type	
iii.	Name of the Account holder	
iv.	Name of the Bank	
v.	Address of the Bank /Branch	
vi.	IFSC	
vii.	MICR	

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of India**  
**Department of...**  
**FORM-GST-RFD-05**  
*[See Rule --]*  
**Refund Sanction/Rejection Order**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....

Dated .....<DD/MM/YYYY>

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents, refund calculation after adjustment of dues is as follows:

	<b>Refund Calculation</b>	<b>IGST</b>	<b>CGST</b>
i.	Amount of Refund claim		
ii.	Refund Sanctioned on Provisional Basis (Order No....date)		
iii.	Refund amount inadmissible <<reason dropdown>>		
iv.	Balance refund allowed (i-ii-iii)		
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. Demand Order No..... date.....		
vi.	Net Amount of Refund Sanctioned		
	<b>Bank Details</b>		
i.	Bank Account no as per application		
ii.	Name of the Bank		
iii.	Bank Account Type		
iv.	Name of the Account holder		
v.	Name and Address of the Bank /branch		
vi.	IFSC		
vii.	MICR		

I hereby sanction an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_\_ under sub-section (...) of Section (...) of the Act. .

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of <<State>>**  
**Department of...**  
**FORM-GST-RFD-05**  
*[See Rule --]*  
**Refund Sanction/Rejection Order**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....

Dated .....<DD/MM/YYYY>

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents, refund calculation after adjustment of dues is as follows:

	<b>Refund Calculation</b>	<b>SGST</b>
i.	Amount of Refund claim	
ii.	Refund Sanctioned on Provisional Basis (Order No....date)	
iii.	Refund amount inadmissible <<reason dropdown>>	
iv.	Balance refund allowed (i-ii-iii)	
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. Demand Order No..... date.....	
vi.	Net Amount of Refund Sanctioned	
	<b>Bank Details</b>	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Bank Account Type	
iv.	Name of the Account holder	
v.	Name and Address of the Bank /branch	
vi.	IFSC	
vii.	MICR	

I hereby sanction an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_\_ under sub-section (...) of Section (...) of the Act. .

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of India**  
**Department of...**  
**FORM-GST-RFD-06**

[See Rule-----]

**Order for Complete adjustment of claimed Refund**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....

Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund by you has been completely adjusted

	<b>Refund Calculation</b>	<b>IGST</b>	<b>CGST</b>
i.	Amount of Refund claimed		
ii.	Refund Sanctioned on Provisional Basis (Order No...dated)		
iii.	Refund amount inadmissible <<reason dropdown>>		
iv.	Refund admissible (i-ii-iii)		
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. . Demand Order No..... date.....		
vi.	Balance amount of refund	Nil	Nil

I hereby, order that the amount of admissible refund as shown above is completely adjusted against the outstanding demand under this act / under the earlier law. This applicant stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of <<State>>**

**Department of...**

**FORM-GST-RFD-06**

*[See Rule-----]*

**Order for Complete adjustment of claimed Refund**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....

Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund by you has been completely adjusted

	<b>Refund Calculation</b>	<b>SGST</b>
i.	Amount of Refund claimed	
ii.	Refund Sanctioned on Provisional Basis (Order No...dated)	
iii.	Refund amount inadmissible <<reason dropdown>>	
iv.	Refund admissible (i-ii-iii)	
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. . Demand Order No..... date.....	
vi.	Balance amount of refund	Nil

I hereby, order that the amount of admissible refund as shown above is completely adjusted against the outstanding demand under this act / under the earlier law. This applicant stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of India/State**

**Department of....**

**FORM-GST-RFD-07**

*[See Rule-----]*

**Show cause notice for reject of refund application**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

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

Dated .....<DD/MM/YYYY>.....

This is with reference to your Refund application referred above, filed under Section ---- of the Goods and Services Tax Act, 20--. On examination, following reasons for non-admissibility of refund application have been observed:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
	Other{ <i>any other reason other than the reasons mentioned in 'reason master'</i> }	

You are hereby called upon to show cause as to why your refund claim should not be rejected for reasons stated above. You are requested to submit your response within <15> days, <Date> to the undersigned from the date of <receipt > of this notice. If you fail to file reply, it will be presumed that you have nothing to report and your application for refund claim stands rejected.

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of India**  
**Department of...**  
**FORM-GST-RFD-o8**  
*[See Rule-----]*  
**Payment Advice**

Payment Advice No: -

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Refund Sanction Order No. ....

Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to the Refund Sanction Order as referred above, refund payment advice is hereby being issued to the concerned bank for Amount of INR <....> as per the details below:

	<b>Details of the Bank</b>	IGST	CGST
1.	Bank Account no as per application		
2.	Name of the Bank		
3.	Bank Account Type		
4.	Name of the Account holder		
5.	Name and Address of the Bank /branch		
6.	IFSC		
7.	MICR		

<<Certificate of sanctioning authority >>>

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**Government of <<State>>**

**Department of...**

**FORM-GST-RFD-o8**

[See Rule-----]

**Payment Advice**

Payment Advice No: -

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Refund Sanction Order No. ....

Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to the Refund Sanction Order as referred above, refund payment advice is hereby being issued to the concerned bank for Amount of INR <....> as per the details below:

	<b>Details of the Bank</b>	<b>SGST</b>
1.	Bank Account no as per application	
2.	Name of the Bank	
3.	Bank Account Type	
4.	Name of the Account holder	
5.	Name and Address of the Bank /branch	
6.	IFSC	
7.	MICR	

<<Certificate of sanctioning authority >>>

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:



**Government of India**  
**Department of...**  
**FORM-GST-RFD-09**

*[See Rule-----]*

**Order for Interest on delayed Refunds**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Refund Sanction Order No. ....

Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to the Refund Sanction Order as referred above, the interest calculation for delayed period is given as follows:

Amount of Interest on Delayed payment of refund

Particulars	Refund Amount	Period of Delay (Days/ Month)	Rate of Interest (%)	Interest Amount
CGST				
IGST				

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of <<State>>**

**Department of...**

**FORM-GST-RFD-09**

*[See Rule-----]*

**Order for Interest on delayed Refunds**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Refund Sanction Order No. ....

Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to the Refund Sanction Order as referred above, the interest calculation for delayed period is given as follows:

Amount of Interest on Delayed payment of refund

Particulars	Refund Amount	Period of Delay (Days/ Month)	Rate of Interest (%)	Interest Amount
SGST				

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**Government of India**

**Department of...**

**FORM GST RFD-10**

*[See Rule-----]*

**Refund Application form for Embassies/ International Organizations**

1. UIN :
2. Name of the Embassy/ International organization :
3. Address of Embassy/ International Organization :
4. Tax Period : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR> <In Words>

	Tax	Interest	Penalty	Fees	Others	Total
IGST						
CGST						
SGST						
Total						

6. Details of Bank Account:

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

7. Attach details of inward supplied in From GSTR-11 with the application.

8. Verification

I \_\_\_\_\_ as an authorized 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.

Date:

Place:

Signature of Authorized Signatory:

Name:

Designation / Status: