

**Form GST CMP -01***[See rule 3(1)]***Intimation to pay tax under section 10 (composition levy)**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i)	Manufacturers, other than manufacturers of such goods as notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State
8. Declaration –  I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.		
9. Verification  I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.  <div style="text-align: right;">Signature of Authorised Signatory</div> <div style="text-align: right;">Name</div> <div style="text-align: right;">Designation / Status</div> Place Date		

**Form GST CMP -02***[See rule 3(2)]***Intimation to pay tax under section 10 (composition levy)**

(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State
8. Declaration –		
I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.		
9. Verification		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name		
Place		
Date	Designation / Status	

**Form GST –CMP-03**

[See rule 3(4)]

**Intimation of details of stock on date of opting for composition levy**  
(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

## 7. Stock of purchases made from registered person under the existing law

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

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

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

9. Details of tax paid	Description	Central Tax	State Tax / UT Tax
	Amount		
	Debit entry no.		

## 10. Verification

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

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

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

1. GSTIN			
2. Legal name			
3. Trade name, if any			
4. Address of Principal Place of business			
5. Category of Registered Person			
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>	
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>	
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>	
6. Nature of Business			
7. Date from which withdrawal from composition scheme is sought		DD	MM
		YYYY	
8. Jurisdiction	Centre	State	
9. Reasons for withdrawal from composition scheme			
10. Verification			
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
Signature of Authorised Signatory			
Name			
Place			
Date			
Designation / Status			

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

**Form GST CMP- 05**  
*[See rule 6(4)]*

Reference No. &lt;&lt; ... &gt;&gt;

&lt;&lt; Date &gt;&gt;

To

GSTIN  
 Name  
 Address

**Notice for denial of option to pay tax under section 10**

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

1

2

3

....

■ You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

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

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place

Date

**Form GST CMP - 06***[See rule 6(5)]***Reply to the notice to show cause**

1.	GSTIN	
2.	Details of the show cause notice	Reference no.
		Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	<p>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.</p> <p style="text-align: right;">Signature of the Authorised Signatory</p> <p>Date Place</p>

**Note –**

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
2. Supporting documents, if any, may be uploaded in PDF format.

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

Reference No. &lt;&lt;&gt;&gt;

Date-

To

GSTIN

Name

Address

Application Reference No. (ARN)

Date –

**Order for acceptance / rejection of reply to show cause notice**

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has been found to be satisfactory and, therefore, your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has not been found to be satisfactory and, therefore, your option to pay tax under composition scheme is hereby denied with effect from <<>> for the following reasons:

&lt;&lt;text&gt;&gt;

or

- You have not filed any reply to the show cause notice; or
- You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the following reasons:

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

Date  
PlaceSignature  
Name of Proper OfficerDesignation  
Jurisdiction



**Form GST REG-01**

[See rule 8(1)]

**Application for Registration**

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

**Part –A**

State /UT – ▾ District - ▾

(i)	Legal Name of the Business: (As mentioned in Permanent Account Number)	
(ii)	Permanent Account Number : (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Email Address :	
(iv)	Mobile Number :	

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

**Part –B**

1.	Trade Name, if any	
2.	Constitution of Business (Please Select the Appropriate)	
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)
(xv) Others (Please specify)	<input type="checkbox"/>	
3.	Name of the State	District
4.	Jurisdiction	State
		Centre
		Sector, Circle, Ward, Unit, etc. others (specify)

5.	Option for Composition	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6.	Composition Declaration <input type="checkbox"/> I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.		
6.1 Category of Registered Person < tick in check box>			
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available		
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		
(iii)	Any other supplier eligible for composition levy.		
7.	Date of commencement of business	DD/MM/YYYY	
8.	Date on which liability to register arises	DD/MM/YYYY	
9.	Are you applying for registration as a casual taxable person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10.	If selected „Yes <input type="checkbox"/> in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY
11.	If selected „Yes <input type="checkbox"/> in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration		
Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	Integrated Tax		
(ii)	Central Tax		
(iii)	State Tax		
(iv)	UT Tax		
(v)	Cess		
	Total		
	Payment Details		
	Challan Identification Number	Date	Amount
12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

	(i) Select name of SEZ Developer		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
14.	Reason to obtain registration:		
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons	
	(ii) Inter-State supply	(ix) Input Service Distributor	
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)	
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal	
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis	
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)	
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify	
15.	Indicate existing registrations wherever applicable		
	Registration number under Value Added Tax		
	Central Sales Tax Registration Number		
	Entry Tax Registration Number		
	Entertainment Tax Registration Number		
	Hotel and Luxury Tax Registration Number		
	Central Excise Registration Number		
	Service Tax Registration Number		
	Corporate Identify Number/Foreign Company Registration Number		
	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
	Importer/Exporter Code Number		
	Registration number under Medicinal and Toilet Preparations (Excise Duties) Act		
	Registration number under Shops and Establishment Act		
	Temporary ID, if any		
	Others (Please specify)		
16.	(a) Address of Principal Place of Business		
	Building No./Flat No.	Floor No.	

Name of the Premises/Building		Road/Street			
City/Town/Locality/Village		District			
Taluka/Block					
State		PIN Code			
Latitude		Longitude			
(b) Contact Information					
Office Email Address		Office Telephone number	STD		
Mobile Number		Office Fax Number	STD		
(c) Nature of premises					
Own	Leased	Rented	Consent	Shared	Others (specify)
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>		

## 17. Details of Bank Accounts (s)

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

## Details of Bank Account 1

Account Number																	
Type of Account												IFSC					
Bank Name																	
Branch Address	To be auto-populated (Edit mode)																

Note – Add more accounts -----

## 18. Details of the Goods supplied by the Business

Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)		
(ii)		

...		
(v)		

## 19. Details of Services supplied by the Business.

Please specify top 5 Services		
Sr. No.	Description of Services	HSN Code (Four digit)
(i)		
(ii)		
...		
(v)		

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

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

## Premises 1

## (a) Details of Additional Place of Business

Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	<input type="text"/>
Latitude		Longitude	<input type="text"/>

## (b) Contact Information

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

## (c) Nature of premises

Own	Leased	Rented	Consent	Shared	Others (specify)
-----	--------	--------	---------	--------	------------------

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

Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>

Import	<input type="checkbox"/>	Others (specify)	<input type="checkbox"/>		
--------	--------------------------	------------------	--------------------------	--	--

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

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

22. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			

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

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

## 23. Details of Authorised Representative

Enrolment ID, if available			
Provide following details, if enrolment ID is not available			
Permanent Account Number			
Aadhaar, if Permanent Account Number is not Available			
	First Name	Middle Name	Last Name
Name of Person			
Designation / Status			
Mobile Number			
Email address			
Telephone No. with STD		FAX No. with STD	

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

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

- (a) Field 1
- (b) Field 2
- (c) ....
- (d) .....
- (e) Field n

25. Document Upload

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

26. Consent

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

27. Verification (by authorised signatory)

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

Signature

Place: Name of Authorised Signatory .....

Date: Designation/Status.....



**List of documents to be uploaded:-**

1.	<p>Photographs (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm / Limited Liability Partnership – Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)</p> <p>(c) Hindu Undivided Family – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)</p> <p>(g) Local Authority – Chief Executive Officer or his equivalent</p> <p>(h) Statutory Body – Chief Executive Officer or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p>Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises– A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>
4	<p>Bank Account Related Proof: Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
5	<p>Authorisation Form:- For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees</p>

etc.)

I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of ..... (name of registered person)

hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>> is hereby authorised, vide resolution no... dated..... (copy submitted herewith), to act as an authorised signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.

Signature of the person competent to sign

Name:

Designation/Status:

(Name of the proprietor/Business Entity)

Acceptance as an authorised signatory

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

Signatory Place:

Signature of Authorised  
(Name)

Date:

Designation/Status:

**Instructions for submission of Application for Registration.**

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent AccountNumber of the proprietor. Permanent Account Number shall be verified with Income Tax database.
2. Provide E-mail Id and Mobile Number of authorised signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
4. The following persons can digitally sign the application for new registration:-

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

5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.
6. State specific information are relevant for the concerned State only.
7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required
--------	-------------------	----------------------------

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

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

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

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

11. Authorised signatory shall not be a minor.

12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.

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

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

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

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

Application Reference Number (ARN) -

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

Date of filing :

Time of filing :

Goods and Services Tax Identification Number, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description :

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details\* :Challan Identification Number

: Date

: Amount

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

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

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

Reference Number:

Date–

To

Name of the Applicant:

Address:

GSTIN (if available):

Application Reference No. (ARN):

Date:

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

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN <> Dated –DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

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

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

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

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

Signature

Name of the Proper Officer:

Designation:

Jurisdiction:

*\* Not applicable for New Registration Application*

**Form GST REG-04***[See rule 9(2)]***Clarification/additional information/document  
for <<Registration/Amendment/Cancellation>>**

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-			Yes No (Tick one)	
8.	Additional Information				
9.	List of Documents uploaded				
10.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory Name Designation/Status:</p> <p>Place: Date:</p>				

**Note:-**

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

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

**Form GST REG-05**

*[See rule 9(4)]*

Reference Number:

Date-

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

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

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

... Therefore, your application is rejected in accordance with the provisions of the Act.

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 the Act.

Signature  
Name  
Designation  
Jurisdiction



**GOVERNMENT OF KARNATAKA**  
Department of Commercial Taxes

**Form GST REG-06**  
[See rule 10(1)]

**Registration Certificate**

Registration Number: <GSTIN/ UIN >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity <i>(Applicable only in case of Non-Resident taxable person or Casual taxable person)</i>	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre			State		
<i>Signature</i>					
Name					
Designation					
Office					
9. Date of issue of Certificate					
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

Goods and Services Tax Identification Number

**Details of Additional Places of Business**

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No.    Address

1

2

3

...

**Annexure B**

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

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

1.	<i>Photo</i>	Name Designation/Status Resident of State
2.	<i>Photo</i>	Name Designation/Status Resident of State
3.	<i>Photo</i>	Name Designation/Status Resident of State
4.	<i>Photo</i>	Name Designation/Status Resident of State
5.	<i>Photo</i>	Name Designation/Status Resident of State
6.	<i>Photo</i>	Name Designation/Status Resident of State
7.	<i>Photo</i>	Name Designation/Status Resident of State

8.	<i>Photo</i>	Name Designation/Status Resident of State
9.	<i>Photo</i>	Name Designation/Status Resident of State
10.	<i>Photo</i>	Name Designation/Status Resident of State

**Form GST REG-07**

[See rule 12(1)]

**Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)**

State /UT-

District -

**Part -A**

(i)	Legal Name of the Tax Deductor or Tax Collector( As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

*Note -Information submitted above is subject to online verification before proceeding to fill up Part-B.***Part -B**

1	Trade Name, if any	
2	Constitution of Business (Please Select the Appropriate)	
(i) Proprietorship	(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family	(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company	(vi) Society/Club/Trust/Association of Persons	
(vii) Government Department	(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company	(x) Limited Liability Partnership	
(xi) Local Authority	(xii) Statutory Body	<input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	(xiv) Foreign Company Registered (in India)	
(xv) Others (Please specify)		
3	Name of the State	District
4	Jurisdiction -	State
		Centre
5	Type of registration	Tax Deductor <input type="radio"/> Tax Collector <input type="radio"/>
6.	Government (Centre / State/Union Territory)	Center <input type="radio"/> State/UT <input type="radio"/>
7.	Date of liability to deduct/collect tax	DD/MM/YYYY
8.	(a) Address of principal place of business	

Building No./Flat No.		Floor No.	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
Latitude		Longitude	
State		PIN Code	
(b) Contact Information			
Office Email Address		Office Telephone number	
Mobile Number		Office Fax Number	
(c) Nature of possession of premises			
Own	Leased	Rented	Consent
Shared	Others(specify)		
9.	Have you obtained any other registrations under Goods and Services Tax in the same State?	Yes	No
		<input type="checkbox"/>	<input type="checkbox"/>
10	If Yes, mention Goods and Services Tax Identification Number		
11	IEC (Importer Exporter Code), if applicable		
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax		
Particulars			
Name	First Name	Middle Name	Last Name
Father's Name			
Photo			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number	Email address		
Telephone No. with STD			
Designation /Status	Director Identification Number (if any)		
Permanent Account Number	Aadhaar Number		
Are you a citizen of India?	Yes / No	Passport No. (in case of Foreigners)	
Residential Address			
Building No/Flat No		Floor No	

Name of the Premises/Building		Locality/Village	
State		PIN Code	

## 13. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory  |

Details of Signatory No. 1

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

Residential Address (Within the Country)			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	<input type="text"/>
Block/Taluka			

Note – Add more ...

## 14. Consent

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

15.	<b>Verification</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 therefrom</i>
	(Signature)
Place:	Name of DDO/ Person responsible for deducting tax/collecting tax/Authorised Signatory
Date:	Designation

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

**Proof of Principal Place of Business:**

(a) For Own premises –

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

(b) For Rented or Leased premises–

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

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

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

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

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

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

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

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

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

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

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



	Foreign Company Foreign Limited Liability Partnership	
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

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

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

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

8. Authorised shall not be a minor.

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

Reference No

Date:

**To**

Name:

Address:

Application Reference No. (ARN) (Reply)

Date:

**Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source**

This has reference to the show-cause notice issued vide Reference Number ..... dated ..... for cancellation of registration under the Act.

Whereas no reply to show cause notice has been filed; or  
 Whereas on the day fixed for hearing you did not appear; or  
 Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

1.

2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ----- (*date*) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

(This order is also available on your dashboard).

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

Signature  
Name

Designation  
Jurisdiction

**Form GST REG-09**

[See rule 13(1)]

**Application for Registration of Non Resident Taxable Person****Part -A**

State /UT –

District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number of the Non-Resident Taxable person, if any	
(iii)	Passport number, if Permanent Account Number is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorised Signatory (as per Permanent Account Number)	
(vi)	Permanent Account Number of the Authorised Signatory	
(vii)	Email Address of the Authorised Signatory	
(viii)	Mobile Number of the Authorised Signatory (+91)	
<b>Note</b> - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fillup Part-B.		

**Part -B**

1.	Details of Authorised Signatory (should be a resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar		
	Address of the Authorised signatory.	Address line 1	
		Address Line 2	
		Address line 3	
2.	Period for which registration is required	From	To
		DD/MM/YYYY	DD/MM/YYYY

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

**Note:** Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

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

1.	<p>Proof of Principal Place of Business:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of Non-resident taxable person:</p> <p>Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.</p>
3	<p>Bank Account related proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
4	<p>Authorisation Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of ..... (name of registered person) hereby solemnly affirm and declare that &lt;&lt;name of the authorised signatory, (status/designation)&gt;&gt; is hereby authorised, vide resolution no... dated..... (Copy submitted herewith), to act as an authorised signatory for the business &lt;&lt; Goods and Services Tax Identification Number - Name of the Business&gt;&gt; for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us. Signature of the person competent to sign</p> <p style="text-align: right;">Name:</p> <p style="text-align: right;">Designation/Status:</p> <p style="text-align: right;">(Name of the proprietor/Business Entity)</p> <p style="text-align: center;">Acceptance as an authorised signatory    Acceptance as an authorised signatory</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>I &lt;&lt;(Name of the authorised signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p style="text-align: center;">Signature of Authorised Signatory</p> <p>Place:</p> <p>Date:</p> <p style="text-align: right;">Designation/Status:</p> </div>

**Instructions for submission of application for registration as Non-Resident Taxable Person.**

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

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

6. All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
7. Status of the application filed online can be tracked on the common portal.
8. No fee is payable for filing application for registration
9. Authorised signatory shall be an Indian national and shall not be a minor.

**Form GST REG-10**

[See rule 14(1)]

**Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.**

**Part -A**

State /UT –

District -

(i)	Legal Name of the person	
(ii)	Permanent Account Number of the person, if any	
(iii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iv)	Name of the Authorised Signatory	
(v)	Permanent Account Number of the Authorised Signatory	
(vi)	Email Address of the Authorised Signatory	
(vii)	Mobile Number of the Authorised Signatory (+91)	
<b>Note</b> - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.		

**Part -B**

1.	Details of Authorised Signatory (shall be resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory	Address line 1	
		Address line 2	
Address line 3			
2.	Date of commencement of the online service in India.	DD/MM/YYYY	

3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2. 3...				
4	Jurisdiction	Center			
5	Details of Bank Account				
	Account Number		Type of account		
	Bank Name		Branch Address	IFSC	
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>				
7	<p>Declaration <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 therefrom.</i></p> <p><i>I, _ ..... hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India.</i></p> <p style="text-align: right;">Signature</p> <p>Place: _____ Name of Authorised Signatory: _____</p> <p>Date: _____ Designation: _____</p>				

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

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

1.	<p>Proof of Place of Business in India:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of :</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 authorisation letter.</p> <p>Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India</p> <p>Scanned copy of License is issued by origin country</p> <p>Scanned copy of Clearance certificate issued by Government of India</p>
3	<p>Bank Account Related Proof:</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 –</p>



	containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.													
4	<p>Authorisation Form:-  For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory)</p> <p>I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that &lt;&lt;name of the authorised signatory&gt;&gt; to act as an authorised 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="0" data-bbox="336 658 1193 689"> <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> </tbody> </table> <p>Acceptance as an authorised signatory</p> <table border="1" data-bbox="336 831 1401 1034"> <tr> <td data-bbox="336 831 1401 891">I &lt;&lt;(Name of authorised signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td data-bbox="336 891 1401 936" style="text-align: right;">Signature of Authorised Signatory Place</td> </tr> <tr> <td data-bbox="336 936 1401 969">(Name)</td> </tr> <tr> <td data-bbox="336 969 1401 1003">Date:</td> </tr> <tr> <td data-bbox="336 1003 1401 1034">Designation/Status</td> </tr> </table>	S. No.	Full Name	Designation/Status	Signature	1.				I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.	Signature of Authorised Signatory Place	(Name)	Date:	Designation/Status
S. No.	Full Name	Designation/Status	Signature											
1.														
I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.														
Signature of Authorised Signatory Place														
(Name)														
Date:														
Designation/Status														

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

1.	GSTIN								
2.	Name (Legal)								
3.	Trade Name, if any								
4.	Address								
5.	Period of Validity (original)		From		To				
			DD/MM/YYYY		DD/MM/YYYY				
6.	Period for which extension is requested.		From		To				
			DD/MM/YYYY		DD/MM/YYYY				
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)						
			Inter- State	Intra-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
8.	Payment details								
	Date	CIN	BRN	Amount					
9.	Declaration - <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>								
Signature									
Place:	Name of Authorised Signatory:								
Date:	Designation / Status:								

**Instructions for submission of application for extension of validity**

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

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

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number

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

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

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



**Form GST REG-13***[See rule 17(1)]***Application/Form for grant of Unique Identity Number to UN Bodies /  
Embassies / others****State /Union Territory–  
PART A****District –**

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

**PART B**

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
3.	Notification Details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	
7.	Details of Authorised Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	

	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	Permanent Account Number		Aadhaar Number	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	<input type="text"/>
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9.	<p><b>Documents Uploaded</b></p> <p><i>The authorised person who is in possession of the documentary evidence (<u>other than UN Body/ Embassy etc.</u>) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorising the applicant to represent the entity.</i></p> <p><b>Or</b></p> <p><i>The proper officer who has collected the documentary evidence from the applicant (UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorising the applicant to represent the UN Body / Embassy etc. in India and link it along with the Unique Identity Number generated and allotted to respective UN Body/ Embassy etc.</i></p>			
11.	<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 therefrom.</i></p>			

Place:

(Signature)

Date:

Name of Authorised Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

**Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.**

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through common portal or registration can be granted suo-moto by proper officer.
- The application filed on the common portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorised by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.

**Form GST REG-14***[See rule 19(1) ]***Application for Amendment in Registration Particulars**  
(For all types of registered persons)

1. GSTIN/UIN			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	EffectiveDate (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded			
(a)			
(b)			
(c)			
...			
6. Declaration			
<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 therefrom</i>			
Place:		Signature	
Date:		Name of Authorised Signatory	
		Designation / Status:	



**Instructions for submission of application for amendment**

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.
6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application ReferenceNumber (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the common portal.
8. No fee is payable for submitting application for amendment.
9. Authorised signatory shall not be a minor.

**Form GST REG-15**

*[See rule 19(1)]*

Reference Number - <<>>

Date – DD/MM/YYYY

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

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order of Amendment**

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature  
Name  
Designation  
Jurisdiction

Date  
Place

**Form GST REG-16**

[See rule 20]

**Application for Cancellation of Registration**

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax )	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> <li>○ Discontinuance /Closure of business</li> <li>○ Ceased to be liable to pay tax</li> <li>○ Transfer of business on account of amalgamation, merger/ demerger, sale, lease or otherwise disposed of etc.</li> <li>○ Change in constitution of business leading to change in Permanent Account Number</li> <li>○ Death of Sole Proprietor</li> <li>○ Others (specify)</li> </ul>			
7.	In case of transfer, merger of business, particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if Any				
(iii)	Address of Principal Place of Business	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			

		Latitude		Longitude			
		State		PIN Code			
		Mobile (with country code)		Telephone			
		email		Fax Number			
8.	Date from which registration is to be cancelled.		<DD/MM/YYYY>				
9	Particulars of last Return Filed						
(i)	Tax period						
(ii)	Application Reference Number						
(iii)	Date						
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.						
	Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)				
			Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	Inputs						
	Inputs contained in semi-finished goods						
	Inputs contained in finished goods						
	Capital Goods/Plant and machinery						
	Total						
11.	<u>Details of tax paid, if any</u>						
	Payment from Cash Ledger						
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	1.						
	2.						
		Sub-Total					
	Payment from ITC Ledger						
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	1.						
	2.						
		Sub-Total					
	Total Amount of Tax Paid						
12.	Documents uploaded						
13.	Verification						
	I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.						
	Signature of Authorised Signatory						
Place			Name of the Authorised Signatory				
Date			Designation / Status				

### Instructions for filing of Application for Cancellation

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

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

In case of death of sole proprietor, application shall be made by the legal heir / successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

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

- Status of the Application may be tracked on the common portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.

**Form GST REG -17**

*[See rule 22(1)]*

Reference No. -

<< Date >>

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

**Show Cause Notice for Cancellation of Registration**

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

- 1
- 2
- 3

....

■ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

■ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM  
If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:  
Date:

Signature  
< Name of the Officer >  
Designation  
Jurisdiction

**Form GST REG- 18***[See rule 22(2)]***Reply to the Show Cause Notice issued for cancellation for registration**

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date</p>			

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

Reference No. -  
To  
Name  
Address  
GSTIN / UIN

Date

Application Reference No. (ARN)

Date

**Order for Cancellation of Registration**

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

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

- 1.
- 2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

**Determination of amount payable pursuant to cancellation:**

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

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

Place:

Date:

Signature

< Name of the Officer >  
Designation  
Jurisdiction



**FORM GST REG-20***[See rule 22(4)]*

Reference No. -  
To  
Name  
Address  
GSTIN/UIN

Date

Show Cause Notice No.

Date

**Order for dropping the proceedings for cancellation of registration**

This has reference to your reply dated ----- in response to the notice to show cause notice dated DD/MM/YYYY. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated due to the following reasons:

&lt;&lt;text&gt;&gt;

Signature  
< Name of the Officer >  
Designation  
Jurisdiction

Place:

Date:

**Form GST REG-21**  
[See rule 23(1)]

**Application for Revocation of Cancellation of Registration**

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.		Date –			
6.	Reason for cancellation					
7.	Details of last return filed					
	Period of Return		Application Reference Number		Date of filing	DD/MM/YYYY
8.	Reasons for revocation of cancellation		Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents					
10.	<p>Verification</p> <p>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.</p> <p align="right">Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status</p> <p>Place Date</p>					

**Instructions for submission of application for revocation of cancellation of registration**

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

**Form GST REG-22**

*[See rule 23(2)]*

Reference No. -

Date

**To**  
GSTIN / UIN  
(Name of Taxpayer)  
(Address)

Application Reference No. (ARN)

Date

**Order for revocation of cancellation of registration**

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

Signature Name of  
Proper officer  
(Designation)  
Jurisdiction –

Date  
Place

**Form GST REG-23**  
*[See rule 23(3) ]*

Reference Number :

Date

To

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

Dated

**Show Cause Notice for rejection of application for revocation of cancellation of registration**

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

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

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.  
If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature Name of the  
Proper Officer Designation  
Jurisdiction

**Form GST REG-24***[See rule 23(3)]***Reply to the notice for rejection of application for revocation of cancellation of registration**

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: center;">Name</p> <p>Place</p> <p style="text-align: right;">Designation/Status</p> <p>Date</p>			

**GOVERNMENT OF KARNATAKA**  
**Department of Commercial Taxes**

**Form GST REG-25**  
*[See rule 24(1)]*

**Certificate of Provisional Registration**

1.	GSTIN		
2.	Permanent Account Number		
3.	Legal Name		
4.	Trade Name		
5.	Registration Details under Existing Law		
	Act	Registration Number	
(a)			
(b)			
(c)			
Date	<Date of creation of Certificate>		

This is a Certificate of Provisional Registration issued under the provisions of the Act.

**Form GST REG-26***[See rule 24(2)]***Application for Enrolment of Existing Taxpayer**

Taxpayer Details			
1. Provisional ID			
2. Legal Name (As per Permanent Account Number )			
3. Legal Name (As per State/Center)			
4. Trade Name, if any			
5. Permanent Account Number of Business			
6. Constitution			
7. State			
7A Sector, Circle, Ward, etc. as Applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration	Registration under earlier law		
9. Existing Registrations			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		
12	Others (Please specify)		

10. Details of Principal Place of Business			
Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory / Manufacturing <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	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD) <input type="radio"/>
Works Contract	Others (Specify) <input type="radio"/>		
11. Details of Additional Places of Business			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude(Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A.Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
11B.Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business	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"/>	Others (Specify) <input type="radio"/>		
Add More -----			
12. Details of Goods/ Services supplied by the Business			
Sr. No.	Description of Goods	HSN Code	



Sr. No.	Description of Services	HSN Code			
13. Total Bank Accounts maintained by you for conducting Business					
Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.					
Name	<First Name>	<Middle Name>	<Last Name>	<Photo>	
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>		
Date of Birth	DD/ MM/ YYYY	Gender	<Male, Female, Other>		
Mobile Number		Email Address			
Telephone Number					
Identity Information					
Designation		Director Identification Number			
Permanent Account Number		Aadhaar Number			
Are you a citizen of India?	<Yes/No>	Passport Number			
Residential Address					
Building No/Flat No		Floor No			
Name of the Premises/Building		Road/Street			
Locality/Village		District			
State		PIN Code			
15. Details of Primary Authorised Signatory					
Name	<First Name>	<Middle Name>	<Last Name>	<Photo>	
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>		
Date of Birth	DD / MM / YYYY	Gender	<Male, Female, Other>		
Mobile Number		Email Address			
Telephone Number					
Identity Information					
Designation		Director Identification Number			

Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			
List of Documents Uploaded			
<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>			
16. Aadhaar Verification			
I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
17. Declaration			
I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
Digital Signature/E-Sign			
Name of the Authorised Signatory		Place	
Designation of Authorised Signatory		Date	

### Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.
2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
3. Authorisation Form:-

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

Declaration for Authorised Signatory (Separate for each signatory)

I ---

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

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

2.

3.

hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017.

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

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

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

1.

2.

Acceptance as an authorised signatory

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

Signatory	Signature	of	Authorised
Date			Designation/Status
Place			

#### Instructions for filing online form

- Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as 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 / Limited Liability Partnership – Managing/ Authorised Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) Hindu Undivided Family –Karta Company – Managing Director or the Authorised Person
----	---

	<p>Trust – Managing Trustee  Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)  Local Body – Chief Executive Officer or his equivalent  Statutory Body – Chief Executive Officer or his equivalent  Others – Person in Charge</p>
2.	Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	<p>Proof of Principal/Additional Place of Business:</p> <p>(a) For Own premises –  Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises –  A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above –  A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement  Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
5	For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

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

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

	Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

- 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) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

*Note :- 1. Applicant shall require to register their DSC on common portal.  
2. e-Signature facility will be available on the common portal for Aadhar holders.*

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

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

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*

**Form GST REG-27***[See rule-24(3)]*

Reference No.  
To  
Provisional ID  
Name  
Address

&lt;&lt;Date-DD/MM/YYYY&gt;&gt;

Application Reference Number (ARN) &lt;&gt;

Dated &lt;DD/MM/YYYY&gt;

**Show Cause Notice for cancellation of provisional registration**

This has reference to your application dated ----- . The application has been examined and the same has not been found to be satisfactory for the following reasons:-

1

2

...

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer  
Designation  
Jurisdiction

Date  
Place

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

Reference No. -

&lt;&lt; Date-DD/MM/YYYY&gt;&gt;

To

Name

Address

GSTIN / Provisional ID

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order for cancellation of provisional registration**

This has reference to your reply dated ---- in response to the notice to show cause dated ----.

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

- 1.
- 2.

**Determination of amount payable pursuant to cancellation of provisional registration:**

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

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

Place:

Date:

Signature  
< Name of the Officer >  
Designation  
Jurisdiction



**Form GST REG-29**

[See rule 24(4) ]

**Application for cancellation of provisional registration  
Part A**

(i) Provisional ID			
(ii) Email ID			
(iii) Mobile Number			
<b>Part B</b>			
1. Legal Name (As per Permanent Account Number)			
2. Address for correspondence			
Building No./ Flat No.		Floor No.	
Name of Premises/ Building		Road/ Street	
City/Town/ Village/Locality		District	
Block/Taluka			
State		PIN	
3. Reason for Cancellation			
4. Have you issued any tax invoice during GST regime?      YES <input type="checkbox"/> NO <input type="checkbox"/>			
5. Declaration (i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name ()> do hereby declare that I am not liable to registration under the provisions of the Act.			
6. Verification  I <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed.			
Aadhaar Number		Permanent Account Number	
Signature of Authorised Signatory			
Full Name			
Designation / Status			
Place			
Date		DD/MM/YYYY	

**Form GST REG-30**

[See rule 25]

**Form for Field Visit Report**  
Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:-&lt;&lt; to be prefilled&gt;&gt;

Date of Submission of Report:-

Name of the taxable person

GSTIN/UIN –

Task Assigned by:-&lt; Name of the Authority- to be prefilled&gt;

Date and Time of Assignment of task:-&lt; System date and time&gt;

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters>	
	Place: Date:	Signature Name of the Officer: Designation: Jurisdiction:



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

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

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

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

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

\*\* The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

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

- Name of the Firm issuing certificate
- Name of the certifying Chartered Accountant/Cost Accountant
- Membership number
- Date of issuance of certificate
- Attachment (option for uploading certificate)

### 10. Verification

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

Signature of authorised signatory \_\_\_\_\_

Name

\_\_\_\_\_

Designation/Status \_\_\_\_\_

Date ---dd/mm/yyyy

**Form GST ITC -02**  
[See Rule – 41(1)]

**Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18**

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

7. Details of ITC to be transferred

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

8. Particulars of certifying Chartered Accountant or Cost Accountant

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

9. Verification

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

Signature of authorised signatory \_\_\_\_\_

Name

\_\_\_\_\_

Designation/Status \_\_\_\_\_

Date ---dd/mm/yyyy



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

\* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

\*\* The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

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

#### 7. Verification

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

Signature of authorised signatory \_\_\_\_\_

Name

\_\_\_\_\_

Designation/Status \_\_\_\_\_

Date -dd/mm/yyyy

**Form GST ITC-04**

[See Rule – 45(3)]

**Details of goods/capital goods sent to job worker and received back**

1. GSTIN -
2. (a) Legal name -  
(b) Trade name, if any –
3. Period:                      Quarter -                      Year -
4. Details of inputs/capital goods sent for job-work

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

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

GSTIN / State of job worker if unregistered	Received back/sent out to another job worker/ supplied from premises of job worker	Original challan No.	Original challan date	Challan details if sent to another job worker			Invoice details in case supplied from premises of job worker		Description	UQC	Quantity	Taxable value
				No.	Date	GSTIN/State if job worker unregistered	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13

**6. Verification**

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

Place  
Authorised Signatory .....

Date  
/Status.....

Signature

Name of

Designation



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

1.	(a) Legal name			
	(b) Trade Name, if any			
	(c) PAN			
	(d) Aadhaar (applicable in case of proprietorship concerns only)			
2.	Type of enrolment			
	Transporter <input type="radio"/> Godown owner /operator <input type="radio"/> Warehouse owner /operator <input type="radio"/> Cold storage owner /operator <input type="radio"/>			
3.	Constitution of Business (Please Select the Appropriate)			
	(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
	(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company	<input type="checkbox"/>
	(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	<input type="checkbox"/>
	(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking	<input type="checkbox"/>
	(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership	<input type="checkbox"/>
	(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body	<input type="checkbox"/>
	(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	<input type="checkbox"/>
	(xv) Others (Please specify)	<input type="checkbox"/>		<input type="checkbox"/>
4.	Name of the State		District	
5.	Jurisdiction detail			
	Centre		State	
6.	Date of commencement of business			
7.	Particulars of Principal Place of Business			
(a)	Address			
Building No./Flat No.			Floor No.	
Name of the Premises/Building			Road/Street	

City/Town/Locality/Village		District	
Taluka/Block			
State		PIN Code	
Latitude		Longitude	
(b)	Contact Information		
Office Email Address		Office Telephone number	STD
Mobile Number		Office Fax Number	STD
(c)	Nature of premises		
Own	Leased	Rented	Consent
			Shared
			Others (specify)
(d)	Nature of business activity being carried out at above mentioned premises (Please tick applicable)		
Warehouse/Depot	<input type="checkbox"/>	Godown	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Cold Storage	<input type="checkbox"/>
Others (Specify)	<input type="checkbox"/>		
8.	Details of additional place of business	Add for additional place(s) of business, if any (Fill up the same information as in item 7 [(a), (b), (c) & (d)])	
9.	Details of Bank Accounts (s)		

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

Details of Bank Account 1

Account Number															
Type of Account							IFSC								
Bank Name															
Branch Address	To be auto-populated (Edit mode)														

Note – Add more accounts -----

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

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
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	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

11.	Details of Authorized Signatory
-----	---------------------------------

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

Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

12.	Consent
<p><i>I on behalf of the holder of Aadhaar number &lt;pre-filled based on Aadhaar 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 be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>	

## 13. List of documents uploaded

(Identity and address proof)

## 14. Verification

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

Signature

Place:

.....

Name of Authorized Signatory

Date:

Designation/Status.....

**For office use –**

Enrolment no. -

Date -

## Form GSTR-1

[See Rule (59(1))]

## Details of outward supplies of goods or services

Year

Month

1. GSTIN
2. (a) Legal name of the registered person  
(b) Trade name, if any
3. (a) Aggregate Turnover in the preceding Financial Year  
(b) Aggregate Turnover - April to June, 2017

**4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6**(Amount  
in Rs. for  
all Tables)

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

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

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

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

### 6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A.Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

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

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/IIT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS(operator wise, rate wise)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					

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

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

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

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

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers					Rate	Taxable Value	Amount				Place of supply	
GST IN	Inv. No.	Inv. Date	GST IN	Invoice		Shipping bill				Value	Integrated Tax	Central Tax	State / UT Tax		Cess
				No	Date	No	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															

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

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

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
<b>Tax period for which the details are being revised</b>		<Month>			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					



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

Rate	Gross Advance Received/adjusted	Place of supply	Amount						
			Integrated	Central	State/UT	Cess			
1	2	3	4	5	6	7			
<b>I Information for the current tax period</b>									
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)									
11A (1). Intra-State supplies(Rate Wise)									
11A (2). Inter-State Supplies(Rate Wise)									
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7									
11B (1). Intra-State Supplies (Rate Wise)									
11B (2). Inter-State Supplies(Rate Wise)									
<i>// Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods[Furnish revised information]</i>									
Month					Amendment relating to information furnished in S. No.(select)	11A(1)	11A(2)	11B(1)	11B(2)

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

Sr. No.	HSN	Description (Optional if HSN is not used)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

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

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

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

### Verification

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

### Signatures

Place

Name of Authorised Signatory .....

Date

Designation /Status.....

**Instructions –**

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
2. The details in GSTR-1 should be furnished by 10<sup>th</sup> of the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.
4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
  - (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
  - (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
  - (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.
5. Table 4 capturing information relating to B to B supplies should:
  - (i) be captured in:
    - a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;
    - b. Table 4B for supplies attracting reverse charge, rate-wise; and
    - c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
  - (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.
6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
7. Table 6 to capture information related to:
  - (i) Exports out of India
  - (ii) Supplies to SEZ unit/ and SEZ developer
  - (iii) Deemed Exports

8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.
9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported ~~also~~ by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table..
10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.
11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B.
12. Table 7 to capture information in respect of taxable supply of:
  - (i) B to C supplies (whether inter-State or intra-State)with invoice value upto Rs 2,50,000;
  - (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
  - (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
  - (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);
  - (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and
  - (vi) Table 7B to capture information State wise and rate wise.
13. Table 9 to capture information of:
  - (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
  - (ii) Information to be captured rate-wise;
  - (iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,

- (iv) Place of Supply (PoS) only if the same is different from the location of the recipient;
  - (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and
  - (vi) Shipping bill to be provided only in case of exports transactions amendment.
14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.
  15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.
  16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.
  17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

## Form GSTR-1A

[See Rule 59(4)]

**Details of auto drafted supplies**

(From GSTR 2, GSTR 4 or GSTR 6 )

Year

Month

1. GSTIN
2. (a) Legal name of the registered person
- (b) Trade name, if any

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

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
3A. Supplies other than those attracting reverse charge (From table 3 of GSTR-2)										
3B. Supplies attracting reverse charge (From table 4A of GSTR-2)										

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

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


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

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

Verification

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

Signatures

Place  
of Authorised Signatory .....

Name

Date  
Designation /Status.....





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

GST IN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS			Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4A. Inward supplies received from a registered supplier (attracting reverse charge)															
4B. Inward supplies received from an unregistered supplier															
4C. Import of service															

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

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

5B. Received from SEZ																				
Port code +No of BE=13 digits												Assessable Value								

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC )	Amount of ITC available				
GS TI N	No. Date		GS TI N	No. Date	Value					Integrated Tax	Central Tax	State/UT Tax			Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
6A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]-If details furnished earlier were incorrect																			
6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect																			
6C. Debit Notes/Credit Notes [original]																			



8B. ISD Credit Note										

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of e-Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
<b>(I) Information for the current month</b>						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [ reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						

// Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]								
Month				Amendment relating to information furnished in S. No.(select)	10A(1)	10A(2)	10(B1)	10B(2)

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
<b>A. Information for the current tax period</b>					
(a) Amount in terms of rule 37(2) of ITC Rules	To be added				
(b) Amount in terms of rule 39(1)(j)(ii) of ITC Rules	To be added				
(c) Amount in terms of rule 42 (1) (m) of ITC Rules	To be added				
(d) Amount in terms of rule 43(1) (h) of the ITC Rules	To be added				
(e) Amount in terms of rule 42 (2)(a) of ITC Rules	To be added				
(f) Amount in terms of rule 42(2)(b) of ITC Rules	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)	.....				
<b>B. Amendment of information furnished in Table No 11 at S. No A in an earlier return</b>					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

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

Description	Add to or reduce from output liability	Amount			
		Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6
(a) ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b) Tax liability on mismatched credit notes	Add				
(c) Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				

(d)	Reclaim on account of rectification of mismatched credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

### 13. HSN summary of inward supplies

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

#### Verification

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

Signatures.....

Place:

Name of Authorised Signatory

.....

Date:

Designation

/Status.....

#### Instructions –

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
2. Table 3 & 4 to capture information of:
  - (i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;
  - (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
  - (iii) The recipient taxpayer has the following option to act on the auto populated information:
    - a. Accept,

- b. Reject,
  - c. Modify (if information provided by supplier is incorrect), or
  - d. Keep the transaction pending for action (if goods or services have not been received)
- (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
  - (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
  - (vi) Table 4A to be auto populated;
  - (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;
  - (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
  - (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.
  4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
  5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
  6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
  7. Table 7 captures information on a gross value level.
  8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
  9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
  10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
  11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
  12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
  13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
  14. Reporting criteria of HSN will be same as reported in GSTR-1.





**4. Inward supplies received from a registered person on which tax is to be paid on reverse charge**

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

**5. Debit / Credit notes (including amendments thereof) received during current tax**

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

**period**

**PART B**

*6. ISD credit (including amendments thereof) received*

GSTIN of ISD	ISD document details		ITC amount involved			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

**PART- C***7. TDS and TCS Credit (including amendments thereof) received*

GSTIN of Deductor / GSTIN of e-Commerce Operator	Amount received / Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						



## 4. Outward supplies

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

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
1	2	3	4
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			
B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			
D. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise]			
GSTIN of e-commerce operator			

### 4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

### 4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
<b>(I) Inter-State supplies</b>					
A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]					
B Zero rated supply made with payment of Integrated Tax [Rate wise]					
C Out of the Supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS					
<b>(II) Intra-state supplies</b>					
A Taxable supplies (other than reverse charge) [Rate wise]					
B Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS					

### 5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of tax	Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT tax	CESS
1	2	3	4	5	6
<b>(I) Inter-State inward supplies [Rate Wise]</b>					
<b>(II) Intra-State inward supplies [Rate Wise]</b>					

## 5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of tax	Differential Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies (Rate Wise)					
(II) Intra-State inward supplies (Rate Wise)					

## 6. Input tax credit

**ITC on inward taxable supplies, including imports and ITC received from ISD[Net of debit notes/credit notes]**

Description	Taxable value	Amount of tax				Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS	Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

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

(a) Inputs

(b) Input services

(c) Capital goods

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

(a) Inputs

(b) Input services

(c) Capital goods

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

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State / UT tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

## 8. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On outward supplies					
8B. On inward supplies attracting reverse charge					
8C. On account of Input Tax Credit Reversal/reclaim					
8D. On account of mismatch/ rectification /other reasons					

**9. Credit of TDS and TCS**

		Amount		
		Integrated tax	Central tax	State/ UT Tax
1		2	3	4
(a)	TDS			
(b)	TCS			

**10. Interest liability (Interest as on .....)**

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
1	2	3	4	5	6	7	8	9
(a) Integrated Tax								
(b) Central Tax								
(c) State/UT Tax								
(d) Cess								

**11. Late Fee**

On account of	Central Tax	State/UT tax
1	2	3
Late fee		



**Part B****12. Tax payable and paid**

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

**13. Interest, Late Fee and any other amount (other than tax) payable and paid**

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
II Late fee		
(a) Central tax		
(b) State/UT tax		

**14. Refund claimed from Electronic cash ledger**

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7

(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

**15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Tax paid through ITC				Interest	Late fee
		Integrated tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	8
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

Verification

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

Signatures of Authorised Signatory

.....

Place .....

Name of Authorised Signatory

.....

Date .....

Designation

/Status.....

**Instructions:-**

1. Terms Used :-
  - a) GSTIN :- Goods and Services Tax Identification Number
  - b) TDS :- Tax Deducted at source
  - c) TCS :- Tax Collected at source
2. GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.
3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
7. Table 4.1 will not include zero rated supplies made without payment of taxes.
8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.
13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

**Form GSTR – 3A***[See rule 68]*

Reference No:

Date:

To

\_\_\_\_\_ GSTIN

----- Name

\_\_\_\_\_ Address

**Notice to return defaulter u/s 46 for not filing return**

Tax Period -

Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
3. Please note that no further communication will be issued for assessing the liability.
4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

**Or****Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration**

Cancellation order No. --

Date ---

Application Reference Number, if any -

Date -

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

2. It has been noticed that you have not filed the final return by the due date.
3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid tax period will be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.
4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.

Signature

Name

Designation

**FORM GSTR-3B***[See rule 61(5)]*

Year				
Month				

1.	GSTIN																		
2.	Legal name of the registered person	Auto Populated																	

**3.1 Details of Outward Supplies and inward supplies liable to reverse charge**

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated )					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

**3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders**

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
	1	2	3
Unregistered Persons			
Composition Taxable Persons			
UIN holders			

**4. Eligible ITC**

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
<b>(B) ITC Reversed</b>				
(1) As per Rule 42&43 of ITC rules				

(2) Others				
<b>(C) Net ITC Available (A) – (B)</b>				
<b>(D) Ineligible ITC</b>				
(1) As per section 17(5)				
(2) Others				

**5. Values of exempt, nil-rated and non-GST inward supplies**

Nature of supplies	Inter-State supplies	Intra-State supplies
<b>1</b>	<b>2</b>	<b>3</b>
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

**6.1 Payment of tax**

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

**6.2 TDS/TCS Credit**

Details	Integrated Tax	Central Tax	State/UT Tax
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
TDS			
TCS			

**Verification (by Authorised signatory)**

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

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.





4D. Import of service										

5. Amendments to details of inward supplies furnished in returns for earlier tax periods in Table 4 [including debit notes/credit notes and their subsequent amendments]

Details of original invoice			Revised details of invoice				Rate	Taxable value	Amount				Place of supply (Name of State)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5A. Supplies [Information furnished in Table 4 of earlier returns]-If details furnished earlier were incorrect													
5B. Debit Notes/Credit Notes [original]													
5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

6. Tax on outward supplies made (Net of advance and goods returned)

Rate of tax	Turnover	Composition tax amount	
		Central Tax	State/UT Tax
1	2	3	4

**7. Amendments to Outward Supply details furnished in returns for earlier tax periods in Table No. 6**

Quarter	Rate	Original details			Revised details		
		Turnover	Central Tax	State/UT tax	Turnover	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

**8. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply**

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount					
			Integrated	Central	State/ UT Tax	Cess		
1	2	3	4	5	6	7		
<b>(I) Information for the current quarter</b>								
8A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)								
8A (1). Intra-State supplies (Rate Wise)								
8A (2). Inter-State Supplies (Rate Wise)								
8B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [ reflected in Table 4 above] (tax amount to be reduced from output tax liability)								
8B (1). Intra-State Supplies (Rate Wise)								
8B (2). Intra-State Supplies (Rate Wise)								
<i>II Amendments of information furnished in Table No. 8 (I) for an earlier quarter</i>								
Year	Quarter	Amendment relating to information furnished in S. No.(select)			8A(1)	8A(2)	8B(1)	8B(2)

**9. TDS Credit received**

GSTIN of Deductor	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

**10. Tax payable and paid**

Description	Tax amount payable	Pay tax amount
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		

**11. Interest, Late Fee payable and paid**

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
(II) Late fee		
(a) Central tax		
(b) State/UT tax		

**12. Refund claimed from Electronic cash ledger**

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

**13. Debit entries in cash ledger for tax /interest payment**

[tobe populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated tax			
(b) Central Tax			
(c) State/UT Tax			
(d) Cess			

**Verification**

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

Signature of Authorised Signatory .....

Place

Name of Authorised Signatory

.....

Date

Designation

/Status.....

**Instructions:-**

1. Terms used:
  - (a) GSTIN: Goods and Services Tax Identification Number
  - (b) TDS: Tax Deducted at Source
2. The details in GSTR-4 should be furnished between 11<sup>th</sup> and 18<sup>th</sup> of the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year and should be auto-populated in subsequent years.
4. Table 4 to capture information related to inward supplies, rate-wise:
  - (i) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5;

- (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;
  - (iii) Table 4C to capture supplies from unregistered supplier;
  - (iv) Table 4D to capture import of service;
  - (v) Tax recipient to have the option to accept invoices auto populated/ add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
  - (vi) Place of Supply (PoS) only if the same is different from the location of the recipient.
5. Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (PoS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit /credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit /credit note shall be mentioned in the first three columns of this Table,
6. Table 6 to capture details of outward supplies including advance and net of goods returned during the current taxperiod.
7. Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.
8. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8.
9. TDS credit would be auto-populated in a Table 9.



*4. Debit notes/credit notes (including amendments thereof) received during current period*

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

*5. TDS Credit received*

GSTIN of deductor	Gross value	Amount of tax	
		Central Tax	State/UT Tax
1	2	3	4





**5. Taxable outward supplies made to registered persons (including UIN holders)**

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

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

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

**7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table 6**

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State /UT Tax	Cess
1	2	3	4	5	6
<b>7A. Intra-State supply (Consolidated, rate wise)</b>					
<b>7B. Inter-State Supplies where the value of invoice is upto Rs 2.5 Lakh [Rate wise]</b>					
Place of Supply (Name of State)					

**8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof]**

Details of original document			Revised details of document or details of original Debit/Credit Notes				Rate	Taxable Value	Amount				Place of supply
GST IN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8A. If the invoice details furnished earlier were incorrect													
8B. Debit Notes/Credit Notes [original]													
8C. Debit Notes/Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

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

Rate of tax	Total taxable value	Amount			
		Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6
<b>Tax period for which the details are being revised</b>					
9A. Intra-State Supplies [Rate wise]					
9B. Inter-State Supplies [Rate wise]					
<b>Place of Supply (Name of State)</b>					

**10. Total tax liability**

Rate of Tax	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
<b>10A. On account of outward supply</b>					
<b>10B. On account of differential ITC being negative in Table 4</b>					

**11. Tax payable and paid**

Description	Tax payable	Paid in cash	Paid through ITC		Tax Paid
			Integrated tax	Cess	
1	2	3	4	5	6
(a) Integrated Tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

**12. Interest, late fee and any other amount payable and paid**

Description	Amount payable	Amount paid
1	2	3
<b>I Interest on account of</b>		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
<b>II Late fee on account of</b>		
(a) Central tax		
(b) State / UT tax		

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

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

**14. Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Tax paid through ITC		Interest	Late fee
		Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

**Verification**

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

Signatures of Authorised Signatory

.....

Place .....

Name of Authorised Signatory

.....

Date .....

Designation

/Status.....

**Instructions:-**

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
2. GSTR-5 is applicable to non-resident taxable person and it is a monthly return.
3. The details in GSTR-5 should be furnished by 20<sup>th</sup> of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.
5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
6. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.
7. Invoice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under:
  - i. For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
  - ii. For all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
  - iii. For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies shall be filed in Table 7.
8. Table 8 consists of amendments in respect of -
  - i. B2B outward supplies declared in the previous tax period;
  - ii. "B2C inter-State invoices where invoice value is more than 2.5 lakhs" reported in the previous tax period; and
  - iii. Original Debit and credit note details and its amendments.
9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.
10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.  
On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.

**Form GSTR-5A***[See Rule 64]***Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India**

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -  
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –
4. Period:      Month -              Year -
5. Taxable outward supplies made to consumers in India

*(Amount in Rupees)*

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

**5A. Amendments to taxable outward supplies to non-taxable persons in India***(Amount in Rupees)*

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

**6. Calculation of interest, penalty or any other amount**

Sr. No.	Description	Amount of tax due	
		Integrated tax	CESS
1	2	3	4
1.	Interest		
2.	Others (Please specify)		
	Total		

## 7. Tax, interest, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	CESS		Integrated tax	CESS
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (Please Specify)					

## Verification

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

Signature

Place

.....

Name of Authorised Signatory

Date

Designation /Status

## Form GSTR-6

[See Rule 59(4) &amp; 60(5)]

## Return for input service distributor

Year

Month

1. GSTIN
2. (a) Legal name of the registered person  
(b) Trade name, if any

## 3. Input tax credit received for distribution

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

(Amount in Rs. for  
all Tables)

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				







**10. Late Fee**

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

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

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details (Drop Down)			

**Verification**

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

Signature of Authorised Signatory

.....  
Place

Name of Authorised Signatory

.....  
Date

Designation

/Status.....

**Instructions:-**

1. Terms Used :-
  - a. GSTIN :- Goods and Services Tax Identification Number
  - b. ISD :- Input Service Distributor
  - c. ITC: - Input tax Credit.
2. GSTR-6 can only be filed only after 10<sup>th</sup> of the month and before 13<sup>th</sup> of the month succeeding the tax period.
3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
5. ISD will have late fee and any other liability only.
6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
7. Ineligible ITC will be in respect of supplies made as per Section 17(5).
8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
9. Table 7 in respect of mismatch liability will be populated by the system.
10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.





**5. Tax deduction at source and paid**

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

**6. Interest, late Fee payable and paid**

Description	Amount payable	Amount paid
1	2	3
<b>(I) Interest on account of TDS in respect of</b>		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
<b>(II) Late fee</b>		
(a) Central tax		
(b) State / UT tax		

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

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated Tax						
(b) Central Tax						
(c) State/UT Tax						
Bank Account Details (Drop Down)						

**8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State/UT Tax			

**Verification**

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

Signature of Authorised Signatory .....

Place: Name of Authorised Signatory .....

Date: Designation /Status.....

**Instructions –**

1. Terms used:
  - a) GSTIN: Goods and Services Tax Identification Number
  - b) TDS: Tax Deducted at Source
2. Table 3 to capture details of tax deducted.
3. Table 4 will contain amendment of information provided in earlier tax periods.
4. Return cannot be filed without full payment of liability.

**Form GSTR 7A***[See Rule 66(3)]***Tax Deduction at Source Certificate**

1. TDS Certificate No. –
2. GSTIN of deductor –
3. Name of deductor –
4. GSTIN of deductee–
5. (a) Legal name of the deductee -  
(b) Trade name, if any –
6. Tax period in which tax deducted and accounted for in GSTR-7 –
7. Details of supplies Amount of tax deducted –

Value on which tax deducted	Amount of Tax deducted at source (Rs.)		
	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4

Signature

Name

Designation

Office -





**5. Details of interest**

On account of	Amount in default	Amount of interest		
		Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5
Late payment of TCS amount				

**6. Tax payable and paid**

Description	Tax payable	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State / UT Tax		

**7. Interest payable and paid**

Description	Amount of interest payable	Amount paid
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

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

Description	Tax	Interest	Penalty	Other	Debit Entry Nos.
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
Bank Account Details (Drop Down)					

**9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Interest
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

### Verification

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

Signature of Authorised Signatory

.....

Place:

Name of Authorised Signatory

.....

Date:

Designation

/Status.....

### Instructions:-

1. Terms Used :-
  - a. GSTIN :- Goods and Services Tax Identification Number
  - b. TCS :- Tax Collected at source
2. An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
3. TCS liability will be calculated on the basis of table 3 and table 4.
4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
5. Cash ledger will be debited for the refund claimed from the said ledger.
6. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

**Form GSTR -11**

[See Rule 82]

**Statement of inward supplies by persons having Unique Identification Number (UIN)**

Year

Month

<b>1</b>	UIN																			
<b>2.</b>	Name of the person having UIN	Auto populated																		

**3. Details of inward supplies received**

(Amount in Rs.)

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax			
	No	Date	Value			Integrated tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6	7	8	9	10
<b>3A. Invoices received</b>									
<b>3B. Debit/Credit Note received</b>									

for all Tables)

**4. Refund amount**

Integrated tax	Central Tax	State/UT Tax	CESS
1	2	3	4
Bank details (drop down)			

Verification

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

Place

.....

Date

/Status.....

Signature

Name of Authorised Signatory

Designation

**Instructions:-**

1. Terms Used :-
  - a. GSTIN :- Goods and Services Tax Identification Number
  - b. UIN :- Unique Identity Number
2. UIN holder has to file GSTR-11 for claiming refund on quarterly basis or otherwise as and when required to file by proper officer.
3. Table 3 of GSTR-11 will be populated from GSTR-1.
4. UIN holder will not be allowed to add or modify any details in GSTR-11.

**Form GST PCT - 1***[See Rule 83(1)]***Application for Enrolment as Goods and Services Tax Practitioner****Part -A**

State /UT –



District -



(i)	Name of the Goods and Services Tax Practitioner <i>(As mentioned in PAN)</i>	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	
<i>Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.</i>		

**PART B**

1.	Enrolling Authority	Centre <input type="checkbox"/> State <input type="checkbox"/>
2.	State/UT	
3.	Date of application	
4.	Enrolmentsoughtas:	(1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials
5.	Membership Number	
5.1	Membership Type (drop down will change based the institute selected )	
5.2	Date of Enrolment / Membership	
5.3	Membership Valid upto	

6	Advocates registered with Bar (Name of Bar Council)	
6.1	Registration Number as given by Bar	
6.2	Date of Registration	
6.3	Valid up to	
7	Retired Government Officials	Retired from Centre/ State
7.1	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement
8.	<b>Applicant Details</b>	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional>
8.7	PAN	< Pre filled from Part A>
8.8	Mobile Number	<Pre filled from Part A>
8.9	Landline Number	
8.10	Email id	< Pre filled from Part A>
9.	<b>Professional Address</b>	(Any three will be mandatory)
9.1	Building No./ Flat No./Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	

9.8	PIN Code	
10.	<b>Qualification Details</b>	
10.1	Qualifying Degree	
10.2	Affiliation University / Institute	
<p><b>Consent</b></p> <p><i>I on behalf of the holder of Aadhaar number &lt;pre-filled based on Aadhaar 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 be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p> <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 therefrom.</i></p>		
	Place	< DSC /E-sign of the Applicant/EVC>
	Date	< Name of the Applicant>

### Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No. :

Form Description :

Date of Filing:

Time of filing:

Center Jurisdiction:

State Jurisdiction :

Filed by :

Temporary reference number, (TRN) if any:

Place:

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

Note - The status of the application can be viewed through “Track Application Status” at dash board on the GST Portal.



**Form GST PCT-02***[See Rule 83(2)]***Enrolment Certificate of Goods and Services Tax Practitioner**

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and Contact Information	
5.	Date of enrolment as GSTP	
Date Enrolment Authority		Signature of the
Designation.		Name and
		Centre / State

**Form GST PCT-03**

*[See Rule 83(4)]*

Reference No.

Date

To

Name

Address of the Applicant

GST practitioner enrolment No.

**Show Cause Notice for disqualification**

It has come to my notice that you are guilty of misconduct, the details of which are given hereunder:

- 1.
- 2.

You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within <15> days to the undersigned from the date of receipt of this notice.

Appear before the undersigned on ----- (date)..... (Time).....

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name  
(Designation)

**Form GST PCT-04***[See Rule 83(4)]*

Reference No.

Date-

To

Name

Address

Enrollment Number

**Order of rejection of enrolment as GST Practitioner**

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

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

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

Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s).

- 1.
- 2.

The effective date of cancellation of your enrolment is <<DD/MM/YYYY >>.

Signature

Name  
(Designation)

**Form GST PCT-05**

[See Rule 83(6)]

**Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner**

To  
The Authorised Officer  
Central Tax/State Tax.

**PART-A**

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

1. \*solemnly authorise,
2. \*withdraw authorisation of

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number---  
----- for the purposes of Section 48 read with **rule 24.Return** to perform the following activities on behalf of ----- (Legal Name) bearing << GSTIN - >>:

Sr. No.	List of Activities	Check box
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	

2. The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith\*.

*\*Strike out whichever is not applicable.*

Signature of the authorised signatory

Name

Designation/Status

Date

Place

**Part -B****Consent of the Goods and Services Tax Practitioner**

I <<(Name of the Goods and Services Tax Practitioner)>>< Enrolment Number> do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ----- (Legal name), GSTIN ..... only in respect of the activities specified by ----- (Legal name), GSTIN .....

Date

Signature  
Name  
Enrolment No.

**Form GST PMT –01***[See Rule 85(1)]***Electronic Liability Register of Registered Person****(Part–I: Return related liabilities)***(To be maintained at the Common Portal)*

GSTIN –

Name (Legal) –

Trade name, if any

Tax Period –

Act –

Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount

in Rs.)

Sr. No.	Date (dd/m m/yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

**Note –**

- All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
- Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.
- Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
- Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

**Form GST PMT –01***[See Rule 85(1)]***Electronic Liability Register of Taxable Person**

(Part–II: Other than return related liabilities)

*(To be maintained at the Common Portal)*

Demand ID --

GSTIN/Temporary Id –

Demand date -

Name (Legal) –

Trade name, if any -

Stay status – Stayed/Un-stayed

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

Act - Central

Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

Sr No	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Status (Stayed/Un-stayed)	
							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	18	19	20	

**Note –**

- All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
- All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
- Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
- Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.
- Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
- The closing balance in this part shall not have any effect on filing of return.
- Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.
- Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

**Form GST PMT –02**

[See Rule 86(1)]

**Electronic Credit Ledger of Registered Person**

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any -

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

Act - Central

Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount

in Rs.)

Sr No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total	Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Sr. No.	Tax period	Amount of provisional credit balance					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

**Balance of Provisional credit**

Sr. No.	Tax period	Amount of mismatch credit					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

**Mismatch credit (other than reversed)****Note –**

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

**Form GST PMT –03***[See Rule 86(4) & 87(11)]***Order for re-credit of the amount to cash or credit ledger on rejection of refund claim**

Reference No.

Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any – From -----  
----- To -----
6. Ledger from which debit entry was made for claiming refund -  
cash / credit ledger
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

Sr. No.	Act (Central Tax/State Tax/ UT TaxIntegrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature

Name

Designation of the officer

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)



**Form GST PMT –04***[See Rule 85(7), 86(6) & 87(12)]***Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register**

1.	GSTIN			
2.	Name (Legal)			
3.	Trade name, if any			
4.	Ledger / Register in which discrepancy noticed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Credit ledger	Cash ledger	Liability register
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
		Central Tax		
		State Tax		
		UT Tax		
		Integrated Tax		
		Cess		
6.	Reasons, if any			
7.	Verification			
	I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.			
				Signature
	Place			Name of Authorized Signatory
Date	Designation /Status.....			

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

**Form GST PMT –05***[See Rule 87(1)]***Electronic Cash Ledger***(To be maintained at the Common Portal)*

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

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

Act - Central

Tax/State Tax/UT Tax/Integrated Tax/CESS/All

(Amount in Rs.)

Sr. No.	Date of deposit /Debit (dd/mm/yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
								Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
								9	10	11	12	13	14	15	16	17	18	19	20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

**Note –**

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
- GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head “description”.
- Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head “description”.
- Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
- Date and time of deposit is the date and time of generation of CIN as reported by bank.
- ‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax (Compensation to States)

**Form GST PMT -06***[See Rule 87(2)]***Challan for deposit of goods and services tax**

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

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

<b>Details of Deposit</b>								(All Amount in Rs.)
Government	Major Head	Minor Head						
		Tax	Interest	Penalty	Fee	Others	Total	
Government of India	Central Tax (----							
	Integrated Tax (----							
	CESS (----							
	Sub-Total							
State (Name)	State Tax (----							
UT (Name)	UT Tax (----							
Total Challan Amount								
Total Amount in words								

Mode of Payment (relevant part will become active when the particular mode is selected)

e-Payment

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

Over the Counter (OTC)

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

Details of Instrument

Cash

Cheque

Demand Draft

NEFT/RTGS

Remitting bank

Beneficiary name

GST

Beneficiary Account Number (CPIN)

<CPIN>

Name of beneficiary bank

Reserve Bank of India

Beneficiary Bank's Indian Financial System Code (IFSC)

IFSC of RBI

Amount

*Note: Charges to be separately paid by the person making payment.*

Particulars of depositor

Name

Designation/ Status (Manager, partner etc.)

Signature

Date

Paid Challan Information

GSTIN

Taxpayer Name

Name of Bank

Amount

Bank Reference No. (BRN)/UTR

CIN

Payment Date

Bank Ack. No. (For Cheque / DD deposited at Bank's counter)

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

**Form GST PMT –07***[See Rule 87(8)]***Application for intimating discrepancy relating to payment**

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NEFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>	
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date		Bank/branch on which drawn	
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
12.	Payment detail	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
13.	<b>Verification (by authorized signatory)</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.  Signature _____ Place _____ Name of Authorized Signatory _____ Date _____ Designation /Status.....					

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
4. 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States).

**FORM-GST-RFD-01**

*[See rule 89(1)]*

**Application for Refund**

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

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period:                      From <DD/MM/YY>                      To <DD/MM/YY>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State Tax						
UT Tax						
Integrated Tax						
Cess						
<b>Total</b>						

7. Grounds of Refund Claim: (select from the drop down):
  - a. Excess balance in Electronic Cash ledger
  - b. Exports of goods / services- With payment of Tax
  - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
  - d. On account of assessment/provisional assessment/ appeal/ any other order
    - i. Select the type of Order:  
Assessment/ Provisional Assessment/ Appeal/ Others
    - ii. Mention the following details:
      1. Order No.
      2. Order Date <calendar>
      3. Order Issuing Authority

4. Payment Reference No. (of the amount to be claimed as refund)  
*(If Order is issued within the system, then 2, 3, 4 will be auto populated)*
- e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
- f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
- i. Select the type of supplier/ recipient:
1. Supplier to SEZ Unit
  2. Supplier to SEZ Developer
  3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
- h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
- i. Excess payment of tax, if any
- j. Any other (*specify*)
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
- a. Bank Account Number :
  - b. Name of the Bank :
  - c. Bank Account Type :
  - d. Name of account holder :
  - e. Address of Bank Branch :
  - f. IFSC :
  - g. MICR :
9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes  No

#### DECLARATION

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

#### DECLARATION

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name –

Designation / Status



**DECLARATION**

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

**SELF- DECLARATION**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under sub rule<> of the GST Rules<...>.)

## 10. Verification

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

We declare that no refund on this account has been received by us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

*Note: 1) A separate statement has to be filed under sub-rule (4) of rule 89*

Statement 1:

(Note: - All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egm/ebrc to be filled if the same was not filled in the return)

**Statement in case of Application under Rule 89 of sub rule 2 (g):**

**Annexure-1**

Statement containing the number and date of invoices under <...>of GST Rules,

**For Inward Supplies:**

**As per GSTR- 2 (Table 4):**

Tax Period: .....

GSTIN/ Name of unregistered supplier	Invoice details								State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23			
	No	Date	Value	Goods/ Services (G/S)	HSN	Taxable value	UQC	QTY		Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.				Integrated Tax	Central Tax	State Tax/ UT Tax	Cess
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

**For Outward Supplies:****As per GSTR- 1 (Table 5):**

Tax Period: .....

GSTIN/ UIN	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22
	No.	Date	Value	Goods/ services (G/S)	HSN	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt							
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

-----

Statement 2:

**Statement in case of Application under Rule 89 sub rule 2 (b) and (c):****Exports with payment of Tax:**

Tax Period: .....

Invoice								Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN	UQC	QTY	Taxable value	Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(\* Shipping Bill and EGM are mandatory; – in case of goods;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

-----

Statement 3:

**Exports without payment of Tax:**Tax Period: .....

Invoice								Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN	UQC	QTY	Taxable value	Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(\* Shipping Bill and EGM – in case of goods are mandatory;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

-----

Statement 4:

**Statement in case of Application under Rule 89 sub rule 2 (d) and (e):****Refund by the supplier of SEZ/ Developer:****GSTR- 1 Table 5**

Tax Period: .....

GSTIN/ UIN	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	ARE		Date of Receipt		Payment Details	
	No.	Date	Value	Goods/ services (G/S)	HSN	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt							No.	Date			Ref No.	Date	
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23C	23D	23E	23F	23G	

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Col. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 23 F/G: Particulars of Payment Received

**(\* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;****In case of Services: Particulars of Payment Received is mandatory)**

**GSTR 5- Table 6**

Tax Period: .....

Col. 1	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	ARE		Date of Receipt	Payment Details	
	No.	Date	Value	Goods/ Services (G/S)	HSN	UQC	QTY	Taxable Value	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.						No.	Date		Ref No.	Date
1	2	3	4	5	6	21A	21B	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21C	21D	21E	21F	21G

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

**(\* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;****In case of Services: Particulars of Payment Received is mandatory)**

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Statement 5:

**Statement in case of Application under Rule 89 sub rule 2 (d) and (e):****Refund by the EOU/ Recipient of Deemed Exports:**

Tax Period: .....

GSTIN/ Name of unregistered supplier	Invoice details									State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23				ARE		Date of Receipt
	No	Date	Value	Goods/ Services (G/S)	HSN	Taxable value	UQC	QTY	Rate (%)		Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.	Integrated Tax				Central Tax	State Tax/ UT Tax	Cess	No.	Date		
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24C	24D	24E	

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D: ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

**(\* In case of Goods: ARE and Date of Receipt are mandatory)**

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status





Statement 7:

**Statement in case of application filed under Rule 89(2)(k)**

**Refund on account excess payment of tax**

Sr. No.	Tax period	Reference no. of return	Date of filing return	Excess amount available in Liability Register			
				Integrated Tax	Central Tax	State Tax	Cess
1	2	3	4	5	6	7	8

**Annexure-2****Certificate**

This is to certify that in respect of the refund amounting to INR <<>> ----- (in words) claimed by M/s ----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

**FORM-GST-RFD-02***[See Rule 95(2)]***Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre                      State/                      Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State Tax						
UT Tax						
Integrated Tax						
Cess						
Total						

---

*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.*

**FORM-GST-RFD-03***[See Rule 90(3)]***Deficiency Memo**

Reference No. :

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

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Subject: Refund Application Reference No. (ARN) .....Dated .....&lt;DD/MM/YYYY&gt;.....-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description( select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX> { <i>any other reason other than the reason select from the 'reason master'</i> }

You are advised to file a fresh refund application after rectification of above deficiencies

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

**FORM-GST-RFD-04***[See Rule 91(2)]*

Sanction Order No:

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

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

**Provisional Refund Order**

Refund Application Reference No. (ARN) .....Dated .....&lt;DD/MM/YYYY&gt;.....-

Acknowledgement No. ....Dated .....&lt;DD/MM/YYYY&gt;.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
i.	Amount of refund claimed					
ii.	10% of the amount claimed as refund (to be sanctioned later)					
iii.	Balance amount (i-ii)					
iv.	Amount of refund sanctioned					
	<b>Bank Details</b>					

v.	Bank Account No. as per application					
vi.	Name of the Bank					
vii.	Address of the Bank /Branch					
viii.	IFSC					
ix.	MICR					

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:



**FORM-GST-RFD-05***[See Rule 91(3), 92(4), 92(5) & 94]***Payment Advice**

Payment Advice No: -

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

**To <Centre> PAO/ Treasury/ RBI/ Bank**

Refund Sanction Order No. ....

Order Date.....&lt;DD/MM/YYYY&gt;.....

GSTIN/ UIN/ Temporary ID &lt;&gt;

Name: &lt;&gt;

Refund Amount (as per Order):

	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Net Refund amount sanctioned					
Interest on delayed Refund					
<b>Total</b>					

	<b>Details of the Bank</b>	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date:

Place:

To

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Signature (DSC):

Name:

Designation:

Office Address:

**FORM-GST-RFD-06***[See Rule 92(1),92(3),92(4),92(5)& 96(7)]*

Order No.:

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

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. ....

Dated .....&lt;DD/MM/YYYY&gt;

**Refund Sanction/Rejection Order**

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act\*/ interest on refund\*. Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

*\*Strike out whichever is not applicable*

Sr no	Description	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
i.	Amount of refund/interest* claimed					
ii.	Refund sanctioned on provisional basis (Order No....date) (if applicable)					
iii.	Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>					

iv.	Gross amount to be paid (1-2-3)					
v.	Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No..... date....., Act Period <Multiple rows possible- add row to be given>					
vi.	Net amount to be paid					

*\*Strike out whichever is not applicable*

&1. I hereby sanction an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_ under sub-section (5) of section 54) of the Act/under section 56 of the Act<sup>@</sup>

*@Strike out whichever is not applicable*

- (a) <sup>#</sup>and the amount is to be paid to the bank account specified by him in his application/
- (b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above/
- (c) an amount of ----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application<sup>#</sup> . .

*#Strike-out whichever is not applicable.*

Or

&2. I hereby credit an amount of INR \_\_\_\_\_ to Consumer Welfare Fund under sub-section (...) of Section (...) of the Act. .

&3. I hereby reject an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_ under sub-section (...) of Section (...) of the Act.

*&Strike-out whichever is not applicable*

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**FORM-GST-RFD-07***[See Rule 92(1), 92(2) & 96(6)]*

Reference No.

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

**To**

\_\_\_\_\_ (GSTIN/UIN/Temp.ID No.)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....

Dated .....&lt;DD/MM/YYYY&gt;.....

**Order for Complete adjustment of sanctioned Refund****Part- A**

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	<b>Refund Calculation</b>	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i.	Amount of Refund claimed					
ii.	Net Refund Sanctioned on Provisional Basis (Order No...date)					
iii.	Refund amount inadmissible rejected <<reason dropdown>>					
iv.	Refund admissible (i-ii-iii)					

v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No..... date.....  <Multiple rows may be given>					
vi.	Balance amount of refund	Nil	Nil			Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

**OR**

**Part-B**

**Order for withholding the refund**

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been withheld against following reasons as per details below:

Refund Order No.:						
Date of issuance of Order:						
	<b>Refund Calculation</b>	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i.	Amount of Refund Sanctioned					

ii.	Amount of Refund With held					
iii.	Amount of Refund Allowed					

Reasons for withholding of the refund:

<i>&lt;&lt;Text&gt;&gt;</i>
-----------------------------

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reason. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**FORM-GST-RFD-08***[See Rule 92(3)]***Notice for rejection of application for refund**

SCN No.:

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

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

ACKNOWLEDGEMENT No.....

ARN.....

Dated .....&lt;DD/MM/YYYY&gt;.....

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ <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, to the extent of the amount specified above, should not be rejected for reasons stated above.



You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**FORM-GST-RFD-09***[See Rule 92(3)]***Reply to show cause notice**

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

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory Name Designation/Status</p> <p>Place Date --- DD/MM/YYYY</p>			

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

**FORM GST RFD-10***[See Rule 95(1)]***Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.**

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR><In Words>

	Amount
Central Tax	
State Tax	
UT Tax	
Integrated Tax	
Cess	
Total	

6. Details of Bank Account:
- a. Bank Account Number
  - b. Bank Account Type
  - c. Name of the Bank
  - d. Name of the Account Holder/Operator
  - e. Address of Bank Branch
  - f. IFSC
  - g. MICR
7. Reference number and date of furnishing

**FORM GSTR-11**

## 8. Verification

I \_\_\_\_\_ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:

Signature of Authorised Signatory:

Place:

Name:

Designation / Status:

**Form GST ASMT - 01***[See rule 98(1)]***Application for Provisional Assessment under section60**

1. GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity /service	Tax rate				Valuation	Average monthly turnover of the commodity / service
			Central tax	State/ UT tax	Integrated tax	Cess		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								

6. Documents filed	
--------------------	--

7. Verification-

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

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----

**Form GST ASMT - 02***[See rule 98(2)]*

Reference No.:

Date:

To

\_\_\_\_\_ GSTIN

-----Name

\_\_\_\_\_ (Address)

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

Dated .....

**Notice for Seeking Additional Information / Clarification / Documents for provisional assessment**

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same:

&lt;&lt;text&gt;&gt;

You are, therefore, requested to provide the information /documents within a period of<< 15 days>>from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --->>.

Signature

Name

Designation

**Form GST ASMT – 03***[See rule 98(2)]***Reply to the notice seeking additional information**

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

## 6. Verification-

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

Signature of Authorised Signatory

Name

Designation / Status -----

Date



**Form GST ASMT – 04***[See rule 98(3)]*

Reference No.: .....

Date

To

GSTIN -

Name -

Address -

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

Dated .....

**Order of Acceptance or Rejection of Provisional Assessment**

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under:

&lt;&lt;text&gt;&gt;

The provisional assessment is allowed subject to furnishing of security amounting to Rs.----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

**Or**

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment.

Your request for provisional assessment has been examined and it has not been found to be acceptable due to the following reasons:

&lt;&lt;text&gt;&gt;

Signature  
Name  
Designation

**Form GST ASMT - 05***[See rule 98(4)]***Furnishing of Security**

1. GSTIN					
2. Name					
3. Order vide which security is prescribed		Order No.	Order date		
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

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

**5. Declaration -**

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----

**Form GST ASMT - 06***[See rule 98(5)]*

Reference No.:

Date:

To

GSTIN -

Name -

Address -

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

Date .....

Provisional Assessment order no. -

Date ----

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

Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment:

&lt;&lt;text&gt;&gt;

You are, therefore, requested to provide the information /documents within a period of << 15 days>>from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --->>.

Signature

Name

Designation

**Form GST ASMT – 07**

*[See rule 98(5)]*

Reference No.: .....

Date

To

GSTIN

Name

Address

Provisional Assessment order No. ....

dated .....

**Final Assessment Order**

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts –

Submissions by the applicant -

Discussion and finding -

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

Signature

Name

Designation

**Form GST ASMT - 08***[See rule 98(6)]***Application for Withdrawal of Security**

1. GSTIN					
2. Name					
3. Details vide which security furnished		ARN	Date		
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

**5. Verification-**

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

Signature of Authorised Signatory

Name

Designation / Status -

Date -

**Form GST ASMT – 09***[See rule 98(7)]*

Reference No.: .....

Date

To

\_\_\_\_\_ GSTIN

----- Name

\_\_\_\_\_ Address

Application Reference No. ....

dated .....

**Order for release of security or rejecting the application**

This has reference to your application mentioned above regarding release of security amounting to Rs. ----- [-----  
----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby  
released. **Or**

Your application referred to above regarding release of security was examined but the same was not found to be in order for the  
following reasons:

&lt;&lt;text&gt;&gt;

Therefore, the application for release of security is rejected.

Signature

Name

Designation

Date

**Form GST ASMT - 10***[See rule 99(1)]*

Reference No.:Date:

To\_\_\_\_\_

GSTIN:

Name :

Address :

Tax period - F.Y. -

**Notice for intimating discrepancies in the return after scrutiny**

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

&lt;&lt;text&gt;&gt;

You are hereby directed to explain the reasons for the aforesaid discrepancies by ----- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Signature

Name

Designation

**Form GST ASMT - 11***[See rule 99(2)]***Reply to the notice issued under section 61 intimating discrepancies in the return**

1. GSTIN		
2. Name		
3. Details of the notice	Reference No.	Date
4. Tax Period		
5. Reply to the discrepancies		
Sr. No.	Discrepancy	Reply

6. Amount admitted and paid, if any -

Act	Tax	Interest	Others	Total

7. Verification-

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

Signature of Authorised Signatory

Name

Designation / Status -----

Date –



**Form GST ASMT-12**

*[See rule 99(3)]*

Reference No.:

Date:

To

GSTIN

Name

Address

Tax period -

F.Y. -

ARN -

Date -

**Order of acceptance of reply against the notice issued under section61**

This has reference to your reply dated ----- in response to the notice issued vide reference no. ----- dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Signature

Name

Designation

**Form GST ASMT - 13***[See rule 100(1)]*

Reference No.:

Date:

To \_\_\_\_\_

GSTIN -

Name -

Address -

Tax Period -

F.Y. –

Return Type -

Notice Reference No.-

Date -

**Assessment order under section 62**

Preamble - &lt;&lt; standard &gt;&gt;

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Discussions and Findings

Conclusion

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8

<b>Total</b>							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

Signature

Name

Designation

**Form GST ASM - 14***[See rule 100(2)]*

Reference No:

Date:

To \_\_\_\_\_

Name

Address

Tax Period --

F.Y. -----

**Show Cause Notice for assessment under section 63**

It has come to my notice that you/your company/firm, though liable to be registered under section ----- of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts –

Grounds –

Conclusion -

**OR**

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ----- and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on ----- (date) at ----- (time)

Signature

Name

Designation

**Form GST ASM - 15***[See rule 100(2)]*

Reference No.:

Date:

To

Temporary ID

Name

Address

**Tax Period -****F.Y. –**

SCN reference no. -

Date -

**Assessment order under section 63**

Preamble - &lt;&lt; standard &gt;&gt;

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

**OR**

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period ..... as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Conclusion (to drop proceedings or to create demand)

Amount assessed and payable:- (details at Annexure)

(Amount in Rs.)

Sr No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
<b>Total</b>							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name

**Form GST ASM - 16***[See rule 100(3)]*

Reference No.:

Date:

To

GSTIN/ID

Name

Address

Tax Period -

F.Y. -

**Assessment order under section 64**

Preamble - &lt;&lt; standard &gt;&gt;

It has come to my notice that un-accounted for goods are lying in stock at godown ----- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction

Discussion &amp; finding

Conclusion

Amount assessed and payable (details at Annexure)

(Amount in Rs.)

Sr. No.	Tax Period	Act	Tax	Interest, if any	Penalty	Others	Total
1	2	3	4	5	6	7	8
<b>Total</b>							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

**Form GST ASM – 17***[See rule 100(4)]***Application for withdrawal of assessment order issued under section 64**

1. GSTIN /ID		
2. Name		
3. Details of the order	Reference No.	Date of issue of order
4. Tax Period, if any		
5. Grounds for withdrawal		
6. Verification-		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name _____		
Designation / Status -----		
Date -		



**Form GST ASM - 18***[See rule 100(5)]*

Reference No.:

Date:

GSTIN/ID

Name

Address

ARN -

Date –

**Acceptance or Rejection of application filed under section 64 (2)**

The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. ----- dated ----- stands withdrawn.

**OR**

The reply furnished by you vide application referred above has not been found to be in order for the following reasons:

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

Therefore, the application filed by you for withdrawal of the order is hereby rejected.

Signature

Name

Designation

**Form GST ADT - 01**  
[See rule 101(2)]

Reference No.:

Date:

To,

-----

GSTIN .....

Name .....

Address .....

Period - F.Y.(s) - .....

**Notice for conducting audit**

Whereas it has been decided to undertake audit of your books of account and records for the financial year(s)..... to ..... in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on -----.

And whereas you are required to:-

- (i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and
- (ii) furnish such information as may be required and render assistance for timely completion of the audit.

You are hereby directed to attend in person or through an authorised representative on ..... (date) at.....(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature ...

Name .....

Designation .....

**Form GST ADT – 02***[See rule 101(5)]*

Reference No.:

Date:

To,  
-----

GSTIN .....

Name .....

Address .....

Audit Report No. .... dated .....

**Audit Report under section 65(6)**

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

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

*[Upload pdf file containing audit observation]*

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature .....

Name .....

Designation .....

**Form GST ADT - 03**

*[See rule 102(1)]*

Reference No.:

Date:

To,

-----

GSTIN .....

Name .....

Address .....

Tax period - F.Y.(s) - .....

**Communication to the registered person for conduct of special audit under section 66**

Whereas the proceedings of scrutiny of return /enquiry/investigation/..... are going on;

And whereas it is felt necessary to get your books of account and records examined and audited by .....(name), chartered accountant / cost accountant nominated by the Commissioner;

You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant.

Signature .....

Name .....

Designation .....

**Form GST ADT – 04***[See rule 102(2)]*

Reference No.:

Date:

To,

-----

GSTIN .....

Name .....

Address .....

**Information of Findings upon Special Audit**

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

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

*[Upload pdf file containing audit observation]*

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature .....

Name .....

Designation .....

**Form GST ARA -01***[See Rule 104(1)]***Application Form for Advance Ruling**

1.	GSTIN Number/ User-id	
2.	Legal Name of Applicant	
3.	Trade Name of Applicant (Optional)	
4.	Status of the Applicant [registered / un-registered]	
5.	Registered Address / Address provided while obtaining user id	
6.	Correspondence address, if different from above	
7.	Mobile No. [with STD/ISD code]	
8.	Telephone No. [with STD/ISD code]	
9.	Email address	
10.	Jurisdictional Authority	<<name, designation, address>>
11.	i. Name of Authorised representative	Optional
	ii. Mobile No.	iii. Email Address
12.	Nature of activity(s) (proposed / present) in respect of which advance ruling sought	
	A. Category	?

	Factory / Manufacturing	Wholesale Business	Retail Business
	Warehouse/Deport	Bonded Warehouse	Service Provision
	Office/Sale Office	Leasing Business	Service Recipient
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)
	Works Contract		
	B. Description (in brief)	(Provision for file attachment also)	
13.	Issue/s on which advance ruling required (Tick whichever is applicable) :-		
	(i) classification of goods and/or services or both		<input type="checkbox"/>
	(ii) applicability of a notification issued under the provisions of the Act		<input type="checkbox"/>
	(iii) determination of time and value of supply of goods or services or both		<input type="checkbox"/>
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid		<input type="checkbox"/>
	(v) determination of the liability to pay tax on any goods or services or both		<input type="checkbox"/>
	(vi) whether applicant is required to be registered under the Act		<input type="checkbox"/>
	(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term		<input type="checkbox"/>
14.	Question(s) on which advance ruling is required		
15.	Statement of relevant facts having a bearing on the question(s) raised.		

16.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
17.	I hereby declare that the question raised in the application is not (tick) - <input type="checkbox"/>	
	a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act	
18.	Payment details	Challan Identification Number (CIN) – Date -

### VERIFICATION

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

Signature

Place \_\_\_\_\_

Name of Applicant/Authorised Signatory

Date \_\_\_\_\_

Designation/Status



**Form GST ARA -02***[See Rule 106(1)]***Appeal to the Appellate Authority for Advance Ruling**

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

16.	Payment details	Challan Identification Number (CIN) – Date -
<p style="text-align: center;"><b>Prayer</b></p> <p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, &lt;Place&gt; may be pleased to:</p> <ol style="list-style-type: none"> <li>a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;</li> <li>b. grant a personal hearing; and</li> <li>c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.</li> </ol> <p>And for this act of kindness, the appellant, as is duty bound, shall every pray.</p>		

### VERIFICATION

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

Signature

Place \_\_\_\_\_

Name of Appellant/Authorised Signatory

Date \_\_\_\_\_

Designation/ Status

## Form GST APL – 01

*[See Rule 108(1)]***Appeal to Appellate Authority**

1. GSTIN/ Temporary ID/UIN–
2. Legal name of the appellant -
3. Trade name, if any –
4. Address -
5. Order no. -                                      Order date -
6. Designation and address of the officer passing the order appealed against -
7. Date of communication of the order appealed against -
8. Name of the authorized representative -
9. Details of the case under dispute -
  - (i) Brief issue of the case under dispute -
  - (ii) Description and classification of goods/ services in dispute-
  - (iii)Period of dispute-
  - (iv)Amount under dispute:

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

(v) Market value of seized goods

10. Whether the appellant wishes to be heard in person – Yes / No

11. Statement of facts:-

12. Grounds of appeal:-

13. Prayer:-

14. Amount of demand created, admitted and disputed

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

	Amount of demand disputed (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars			Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
a) Admitted amount	Tax/ Cess						< total >	< total >
	Interest						< total >	
	Penalty						< total >	
	Fees						< total >	
	Other charges						< total >	
b) Pre-deposit (10% of disputed tax)	Tax/ Cess						< total >	



1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

(a) Period of delay –

(b) Reasons for delay -

### Verification



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

Place:

Date:

<Signature>

Name of the Applicant:

Form GST APL – 02

[See Rule 108(3)]

**Acknowledgment for submission of appeal**

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

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

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-

8. Date of appearance-

Date:

Time:

9. Court Number/ Bench

Court:Bench:

Place:

Date:

**< Signature >**

Name:

Designation:

On behalf of Appellate Authority/Appellate  
Tribunal/Commissioner / Additional or Joint Commissioner





b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-
8. Grounds of appeal-
9. Prayer-
10. Amount of demand in dispute, if any -

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

	dispute (B)	b) Interest					< total >	>
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:

Date:

**< Signature >**

Name of the Applicant Officer:

Designation:

Jurisdiction:



b) Interest										
c) Penalty										
d) Fees										
e) Others										
f) Refund										

Place:

Date:

< Signature >

< Name of the Appellate Authority >

Designation:

Jurisdiction:



c) Penalty				
d) Fees				
e) Other charges				

(v) Market value of seized goods

9. Whether the appellant wishes to be heard in person?

10. Statement of facts

11. Grounds of appeal

12. Prayer

13. Details of demand created, disputed and admitted

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

	dispute (B)	b) Interest					< total >	>
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount admitted (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

## 14. Details of payment of admitted amount and pre-deposit:

(a)Details of amount payable :

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



		Other charges					< total >	
	b) Pre-deposit (20% of disputed tax)	Tax/ Cess					< total >	

## (b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess)

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

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

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

### Verification



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

Place:

Date:

	<b>&lt; Signature &gt;</b>
--	----------------------------

Name of the Applicant:

Designation /Status:

## Form GST APL – 06

*[See Rule 110(2)]***Cross-objections before the Appellate Authority / Appellate Tribunal**

Sr. No.	Particulars	
1	AppealNo. -	Date of filing -
2	GSTIN/ Temporary ID/UIN-	
3	Name of the appellant-	
4	Permanent address of the appellant-	
5	Address for communication-	
6	Order no.	Date-
7.	Designation and Address of the officer passing the order appealed against-	
8.	Date of communication of the order appealed against-	
9.	Name of the representative-	
10.	Details of the case under dispute-	
(i)	Brief issue of the case under dispute-	

(ii)	Description and classification of goods/ services in dispute-				
(iii)	Period of dispute-				
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	a) Tax				
	b) Interest				
	c) Penalty				
	d) Fees				
	e) Other charges (specify)				
(v)	Market value of seized goods-				
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-				
12	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be-				
13	Whether the decision or order appealed against involves any question relating to place of supply - Yes            No				
14	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax				
	(i) Name of the Adjudicating Authority- (ii) Order Number and date of Order- (iii) GSTIN/UIN/Temporary ID- (iv) Amount involved:				

	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
	Central tax					
	State/UT tax					
	Cess					
15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					
16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:					

	(i)	Amount of tax demand dropped or reduced for the period of dispute	
	(ii)	Amount of interest demand dropped or reduced for the period of dispute	
	(iii)	Amount of refund sanctioned or allowed for the period of dispute	
	(iv)	Whether no or lesser amount imposed as penalty	
		TOTAL	
17	Reliefs claimed in memorandum of cross -objections.		
18	Grounds of Cross objection		
<h3>Verification</h3> <p>I, _____ the respondent, do hereby declare that what is stated above is true to the best of my information and belief.</p> <p>Verified today, the _____ day of _____ 20... _____</p> <p>Place:</p> <p>Date:</p> <div style="text-align: right; border: 1px solid black; padding: 2px; display: inline-block;"> <b>&lt;Signature&gt;</b> </div> <p style="text-align: right;">Name of the Applicant/ Officer:</p> <p style="text-align: right;">Designation/Status of Applicant/ officer:</p>			



b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-

8. Grounds of appeal-

9. Prayer-

10. Amount demanded, disputed and admitted:

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



	dispute (B)	b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:

Date:

< Signature >

Name of the Officer:

Designation:

Jurisdiction:-

## Form GST APL – 08

[See Rule 114(1)]

**Appeal to the High Court under section 117**

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

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				

c) Penalty				
d) Fees				
e) Other charges				

(v) Market value of seized goods

10. Statement of facts
11. Grounds of appeal
12. Prayer
13. Annexure(s) related to grounds of appeal

### Verification

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

Place:

Date:

**<Signature>**

Name:

Designation/Status:

**Form GST TRAN - 1***[See rule 117(1),118,119,120]***Transitional ITC / Stock Statement**

1. GSTIN -
2. Legal name of the registered person -
3. Trade Name, if any -
4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:-  
Yes/No

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

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1) and Section 140(4)(a))

Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6
	<b>Total</b>				

(b) Details of statutory forms received for which credit is being carried forward

Period: 1<sup>st</sup> Apr 2015 to 30<sup>th</sup> June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
<b>C-Form</b>				
Total				
<b>F-Form</b>				
Total				
<b>H/I-Form</b>				
Total				



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

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

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

- (a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) and 140(6))

Sr. no.	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock				
	HSN (at 6 digit level)	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6
<b>7A Where duty paid invoices are available</b>					
Inputs					







1	2	3	4	5	6	7	8	9
	<b>Total</b>							

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

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

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

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

Sr. No.	Challan No.	Challan Date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
GSTIN of Manufacturer								
	<b>Total</b>							

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

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

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

## b. Details of goods held by the agent

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

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

Sr. no	Registration No of VAT	Service Tax Registration No.	Invoice/doc ument no.	Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service Tax paid as Central Tax Credit
1	2	3	4	5	6	7
			Total			

## 12. Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

Sr No.	Document no.	Document date	GSTIN no. of recipient, (if applicable)	Name & address of recipient	Details of goods sent on approval basis				
					HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9	10
	<b>Total</b>								

Verification (by authorized signatory)

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

Signature

Place

Name of Authorized Signatory .....

Date

Designation /Status.....

**Form GST TRAN - 2**

[See Rule 117(4)]

1. GSTIN -
2. Name of Taxable person -
3. Tax Period: month..... year.....
4. Details of inputs held on stock on appointment date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.

Opening stock for the tax period			Outward supply made					Closing balance
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

5. Credit on State Tax on the stock mentioned in 4 above (*To be there only in States having VAT at single point*)

Opening stock for the tax period			Outward supply made					Closing balance
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	State Tax	Integrated tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

Verification (by authorized signatory)

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

Place

Date

Signature

Name of Authorized Signatory .....

Designation /Status.....