SIRC OF ICAI
CPE STUDY CIRCLE MEETING
ON 09.01.2020

WORKSHOP ON GST

07-09, JANUARY 2020

GST RETURNS!!!

RETURNS TO BE FILED UNDER GST LAW

APPEALS AND REVISION

Read all instructions carefully and answer

- Put your mobile phones to silent mode
- Open messages tab
- Type your name
- Type your organization name
- If you are member of ICAI, type Yes/No
- Do you practice in Indirect Taxes, type Yes/No
- Have you filed GST Returns before, type Yes/No
- Would you like to have workshop on GST Returns, type Yes/No
- Would you like to receive GST updates, type Yes/No
- What software you use for GST?
- Follow instructions one only

RETURNS UNDER GST

* NATURE OF RETURNS UNDER GST

MONTHLY RETURN	REGULAR DEALER with TO>1.5Crore INPUT SERVICE DISTRIBUTOR, NR TAXABLE PERSON TAX DEDUCTOR, TAX COLLECTOR
QUARTERLY RETURN	REGULAR DEALER WITH TO< 1.5 Crore COMPOUNDING DEALER
ANNUAL RETURN	REGULAR DEALER COMPOUNDING DEALER ECOMMRCE OPERATOR
FINAL RETURN	ON CLOSING BUSINESS

SECTIONS
ACT CHAPTER IX-37 TO 48

RULES
RULES CHAPTER VIII-59-84

FORMS
3B,1,2,3,4,5,6,7,8,9,10,11

NOTIFICATIONS
18,19,20,21,22,23,24,25,26,28,29,
30,31,35,41,42,43,50,52,54,56,57,
58,59,60,61,62,64

CONTENTS	FORMS
SUMMARY RETURN	FORM 3B
RETURN OF OUTWARD SUPPLIES	GSTR1, IA
RETURN OF INWARD SUPPLIES	GSTR 2, 2A
REGULAR DEALER	GSTR 3
NON RESIDENT TAXABLE PERSON	GSTR 5
OIDAR PROVIDER	GSTR5A
INPUT SERVICE DISTRIBUTOR	GSTR 6, 6A
TAX DEDUCTOR	GSTR 7
TAX COLLECTOR	**GSTR 8**
ANNUAL RETURN	**GSTR 9, 9A,9B**
FINAL RETURN	**GSTR 10**
INWARD SUPPLIES OF UIN PERSON	**GSTR 11**

RETURNS UNDER GST

Return	Name	Date
Return On Outward Supplies	GSTR 1	Before 10th of Every Month
Return On inward Supplies	GSTR 2	Before 15th of Every Month
Monthly Return	GSTR 3	Before 20th of Every Month
Quarterly Return	GSTR 4	Before 18th of Succeeding month
Non Resident taxable person return	GSTR 5	Before 20th of Every Month
ISD	GSTR 6	Before 13th of Every Month
TDS	GSTR 7	Before 10th of Every month
TCS	GSTR 8	Before 10th of Every month
Annual Return	GSTR 9 9A, 9B, 9C	31st December of Succeeding Financial Year
Final return	GSTR 10	Within 3 months of Cancellation
UIN	GSTR 11	On or Before 28th of the month Succeeding Tax Period

HOW CAN YOU MATCH ITC

NATURE	FORMS
Regular Dealer	GSTR- 1,1A
Registered Recipient	GSTR -2,2A
Monthly Return	GSTR-3
Quarterly Return	GSTR-4,4A
Non Resident Taxable person	GSTR -5
OIDAR Service Provider	GSTR-5A
Input service distributer Return	GSTR-6,6A
Tax Deducted at source (TDS)	GSTR-7,7A
Tax Collection at source (E-Commerce Operator)	GSTR-8,8A
Acceptance/Mismatch of ITC	MIS 1,MIS 2
Acceptance/Addition to Output tax credit	MIS 3,MIS 4
Acceptance/Mismatch in TCS	MIS 5,MIS 6

MATCHING BEGINS.....

RETURN OF OUTWARD SUPPLIES FILED

MATCHING BEGINS.....

GSTR FORM 2A

PART A
AUTO POPULATED INPUT CREDIT

GSTR 1 REGULAR RETURN

PART B
AUTO POPULATED ISD CREDIT

GSTR 6 ISD RETURN

PART C
AUTO POPULATED TDS CREDIT

GSTR 7 TDS RETURN and GSTR 8 TCS RETURN

FORM 2 TO BE PREPARED BASED ON MODIFICATIONS/DELETIONS/ADDITIONS TO THE ABOVE

MATCHING BEGINS.....

Returns Menu (GSTN)

Dashboard > Returns

English

File Returns

oard will be made available shortly to the taxpayers who have opted out from the composition scheme by filing intimation in Form GST CMP-04 stating the eff

• Indicates Mandatory Fields

Financial Year•

2017-18

Return Filing Period•

November

SEARCH

Details of outward supplies of goods or services

GSTR1

PREPARE ONLINE | PREPARE OFFLINE

Table 6A of FORM GSTR1

PREPARE ONLINE | PREPARE OFFLINE

Auto Drafted details (For view only)

GSTR2A

VIEW | DOWNLOAD

Monthly Return

GSTR3B

GSTR 1 (As is in GSTN)

GSTR-1 - Details of outward supplies of goods or services

• Indicates Mandatory Fields

GSTIN -
FY - 2017-18

Legal Name -
Return Period - July

Trade Name -
Status - Filed

Aggregate Turnover in the preceeding financial year •
₹0.00

Aggregate Turnover - April to June, 2017 •
₹0.00

SAVE

GSTR-1 - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check here

4A, 4B, 4C, 6B, 6C – B2B Invoices 0

Total Value
₹0.00

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

"Total tax liability" includes tax payable by r

5A, 5B – B2C (Large) Invoices 0

Total Value
₹0.00

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

9B – Credit / Debit Notes (Registered) 0

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

otal tax liability" displays value of tax involve

9B – Credit / Debit Notes (Unregistered) 0

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

6A – Exports Invoices 0

Total Value
₹0.00

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

GSTR 1 – OTHER DETAILS (As is in GSTN)

GSTR-1 - Other Details

7 - B2C (Others) 0

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

8A, 8B, 8C, 8D - Nil Rated Supplies 1

Total Nil Amt
₹0.00

Total Exempted Amt
₹0.00

Total Non-GST Amt
₹0.00

11A(1), 11A(2) - Tax Liability (Advances Received) 0

Gross Advance Received
₹0.00

Total Tax Liability
₹0.00

11B(1), 11B(2) - Adjustment of Advances 0

Gross Advance Adjusted
₹0.00

Total Tax Liability
₹0.00

12 - HSN-wise summary of outward supplies 0

Total Value
₹0.00

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

13 - Documents Issued 0

Total Docs
0

Cancelled Docs
0

Net Issued Docs
0

GENERATE GSTR1 SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK | PREVIEW | SUBMIT | FILE RETURN

TABS	EXPLANATION
4A,4B,4C, 6B,6C	B TO B INVOICES

Dashboard > Returns > GSTR-1 > B2B

English

B2B- Add Invoice

* Indicates Mandatory Fields

Deemed Exports

SEZ Supplies with payment

SEZ Supplies without payment

Receiver GSTIN/UIN*

Receiver Name*

Invoice No.*

Invoice Date*

DD/MM/YYYY

POS

Select

Total Invoice Value (₹)*

Supply Type

Supply attract Reverse Charge

BACK

SAVE

TABS	EXPLANATION
5A,5B	B TO C LARGE INVOICES

Dashboard > Returns > GSTR-1 > B2CL

English

B2C(Large) Invoices- Details

• Indicates Mandatory Fields

POS •

Select

Invoice No. •

Invoice Date •

DD/MM/YYYY

Supply Type

Inter-State

Total Invoice Value (₹) •

Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.25%			
3%			
5%			
12%			
18%			
28%			

TABS	EXPLANATION
9B	CREDIT NOTES AND DEBIT NOTES RECEIVED FROM REGISTERED PERSONS

Dashboard > Returns > GSTR-1 > CDNR English

Credit / Debit Notes (Registered) - Summary

Uploaded by Taxpayer | Uploaded by Receiver | Modified by Receiver | Rejected by Receiver

Dashboard > Returns > GSTR-1 > CDNR English

Credit/Debit Notes (Registered)- Add Note

Note: Please provide Original invoice no. & date against which the Credit/Debit note is declared in the respective fields

• Indicates Mandatory Fields

Receiver GSTIN/UIN•

Receiver Name

Debit/Credit Note No.•

Debit/Credit Note Date•

DD/MM/YYYY

Original Invoice Number•

Original Invoice Date•

DD/MM/YYYY

Note Type•

Select

Note Value•

Supply Type•

Select

Reason For Issuing Note•

Select

Pre GST Regime

BACK SAVE

TABS	EXPLANATION
9B	CREDIT NOTES AND DEBIT NOTES RECEIVED FROM UNREGISTERED PERSONS

Dashboard > Returns > GSTR-1 > CDNUR

English

Credit/Debit Notes (Unregistered)- Add Note

Note: Please provide Original invoice no. & date against which the Credit/Debit note is declared in the respective fields

• Indicates Mandatory Fields

Type•
B2CL

Debit/Credit Note No.•

Debit/Credit Note Date•
DD/MM/YYYY

Original Invoice Number•

Original Invoice Date•
DD/MM/YYYY

Note Type•
Select

Note Value•
₹0.00

Supply Type
Inter-State

Reason For Issuing Note•
Select

Pre GST Regime

Rate (%)	Taxable Value (₹)•	Amount of Tax	
		Integrated Tax (₹)•	CESS (₹)
0%			
0.25%			
3%			
5%			
12%			
18%			
28%			

BACK SAVE

TABS	EXPLANATION
6A	EXPORT INVOICES

ashboard > Returns > GSTR-1 > EXP

English

Exports- Add Details

• Indicates Mandatory Fields

Invoice No.•

Invoice Date•

DD/MM/YYYY

Port Code

Shipping Bill No./Bill of Export No.

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹)•

Supply Type

Inter-State

GST Payment•

With Payment of Tax

Item Details

Rate	Taxable Value (₹)•	Amount of Tax Integrated Tax (₹)•
0%		
0.25%		
3%		
5%		
12%		
18%		
28%		

TABS	EXPLANATION
7-B 2 C	INVOICES TO END USERS

TABS	EXPLANATION
8A,8B,8C,8D	NIL RATED SUPPLIES

ashboard › Returns › GSTR-1 › NIL-RATED English

8A, 8B, 8C, 8D - Nil Rated Supplies

Item Details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

BACK SAVE

TABS	EXPLANATION
11A(1), 11A(2)	Tax Liability (Advances Received)

TABS	EXPLANATION
11B(1), 11B(2)	Adjustment Of Advances

TAB	EXPLANATION
12	HSN-Wise Summary OF Outward Supplies

HSN-wise summary of outward supplies

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

Note: Please provide either HSN or description of the supplies. Both the fields cannot be left blank. Same HSN and UQC cannot be declared twice.

HSN•

Description•

UQC

Select

Total Quantity•

Total Value (₹)•

Total Taxable Value (₹)•

Integrated Tax (₹)•

Central Tax (₹)•

State/UT Tax (₹)•

CESS (₹)

TABS	EXPLANATION
13	Documents issued

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

2. Invoices for inward supply from unregistered person

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

3. Revised Invoice

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

4. Debit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

5. Credit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

6. Receipt voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

7. Payment Voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

8. Refund voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

9. Delivery Challan for job work

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

10. Delivery Challan for supply on approval

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

11. Delivery Challan in case of liquid gas

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

12. Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

TABS	EXPLANATION
6A	Exports Invoices GSTR 1E

Exports- Add Details

• Indicates Mandatory Fields

Invoice No.•

Invoice Date•

DD/MM/YYYY

Port Code

Shipping Bill No./Bill of Export No.

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹)•

Supply Type

Inter-State

GST Payment•

With Payment of Tax

Item Details

Rate	Taxable Value (₹)•	Amount of Tax
		Integrated Tax (₹)•
0%		

TABS	EXPLANATION
6A	Exports Invoices

Item Details

Rate	Taxable Value (₹)•	Amount of Tax
		Integrated Tax (₹)•
0%		
0.25%		
3%		
5%		
12%	currency	
18%		
28%		

FORM 3B –SUMMARY RETURN

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

Dashboard > Returns > GSTR3B > Outward and Reverse Charge Inward

English

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

Help

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				

CANCEL CONFIRM

TABS	EXPLANATION
3.2	Inter-state Supplies

Dashboard > Returns > GSTR3B > Inter-state Supplies English

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

Supplies made to Unregistered Persons +

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders +

CANCEL CONFIRM

Supplies made to Unregistered Persons -

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
	Select	₹0.00	₹0.00

ADD REMOVE

Supplies made to Composition Taxable Persons

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
	Select	₹0.00	₹0.00

ADD REMOVE

Supplies made to UIN holders

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
	Select	₹0.00	₹0.00

ADD REMOVE

TABS	EXPLANATION
4	Eligible ITC

ashboard > Returns > GSTR3B > Eligible ITC English

4. Eligible ITC

Help

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹0.00	₹0.00	₹0.00	₹0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
(C) Net ITC Available (A) - (B)	₹0.00	₹0.00	₹0.00	₹0.00
(D) Ineligible ITC				
(1) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

CANCEL CONFIRM

TABS	EXPLANATION
5	Exempt, nil and Non GST inward supplies

Dashboard › Returns › GSTR3B › Inward Supplies English

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

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	₹0.00	₹0.00
Non GST supply	₹0.00	₹0.00

CANCEL CONFIRM

TABS	EXPLANATION
5.1	Interest and Late fee

☐ Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	₹0.00	₹0.00	₹0.00	₹0.00
Late Fees		₹0.00	₹0.00	

CANCEL CONFIRM

TABS	EXPLANATION
6	Payment of tax

Description	Tax payable (₹)	Paid through ITC				Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Other than reverse charge								
Integrated Tax	₹0	₹0	₹0	₹0		₹0	₹0	
Central Tax	₹0	₹0	₹0			₹0	₹0	₹0
State/UT Tax	₹0	₹0		₹0		₹0	₹0	₹0
CESS	₹0				₹0	₹0	₹0	
Reverse charge								
Integrated Tax	₹0					₹0		
Central Tax	₹0					₹0		
State/UT Tax	₹0					₹0		
CESS	₹0					₹0		

BACK | CHECK LEDGER BALANCE | OFFSET LIABILITY

TABS	EXPLANATION
7	TDS/TCS Credit

6.2 TDS/TCS Credit

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

GSTR 2A- AUTO DRAFTED DETAILS

GSTR 2A (As is in GSTN)

**NOTE:You can only view details of inward supplies in GSTR-2A. To take action, click GSTR-2.

PART-A

** Important Notice: If the invoices are more than 500, please check here

B2B Invoices

Credit/Debit Notes

Ammendments to B2B INVOICES

Ammendments to Credit/Debit Notes

PART-B - ISD Credits

ISD Credits

PART-C - TDS Credits

TDS Credits

PART-D - TCS Credits

TCS Credits

TAB	EXPLANATION
TRAN-1	Transitional ITC/Stock Statement

5(a), 5(b), 5(c) - Amount of tax credit carried forward	6(a), 6(b) - Details of capitals goods for which unavailed credit has not been carried forward	7(a), 7(b), 7(c), 7(d) - Details of the inputs held in stock
8 - Details of transfer of CENVAT credit for registered person having centralized registration	9(a), 9(b) - Details of goods sent to job-worker and held in his stock on behalf of principal under section 141	10(a), 10(b) - Details of goods held in stock as agent on behalf of the principal under section 142
11 - Details of credit availed in terms of Section 142(11(c))	12 - Details of goods sent on approval basis six months prior to the appointed day (section 142(12))	

5a,b,c Credit carried forward in Returns

Capital Goods credit in Excise and VAT(Unavailed portion)- 6 a,b

7a-stock for which excise invoices are available
7b-invoices prior to 30/6 ;goods recd after 30/06
7c-compounding dealer/exempted dealer
7d-applicable to single point tax states

8-applicable to service tax assessees

9a-stock held by Job worker

11-credit on advances received

Goods on sale or approval

Stock held by agents

TAB	EXPLANATION
5(a), 5(b), 5(c)	Amount of tax credit carried forward

Dashboard > Returns > Transition Forms > TRAN - 1 > Credit Carried Forward

English

Credit Carried Forward(Statutory Forms) - Add

Period: 1st Apr 2015 to 30th June 2017

Form Type*

Select

- Select
- C-Form
- F-Form
- H/I-Form

TIN of Issuer*

Name of Issuer*

Amount*

Applicable VAT Rate*

0.00 %

Credit Carried Forward(State/UT Tax) - Add

Registration No. in existing law*

Balance of ITC of VAT [and Entry Tax] in last return*

Turnover for which C-Forms Pending*

Difference tax payable on pending C-Forms*

Turnover for which F-Forms Pending*

Difference tax payable on pending F-Forms*

ITC reversal relatable to C-Forms and F-Forms*

Turnover for which H/I-Forms Pending*

Difference tax payable on pending H/I-Forms*

Transition ITC*

TABS	EXPLANATION
6(a), 6(b)	Details of capital goods for which unavailed credit has not been carried forward

Capital Goods(State/UT Tax) - Add

Invoice / Document Number*

Invoice / Document Date*

DD/MM/YYYY

Supplier's registration no. under existing law*

Recipients' registration no. under existing law*

Value*

Taxes Paid VAT [and Entry Tax]*

Total eligible VAT [and Entry Tax] credit under existing law*

Total VAT [and Entry Tax] credit availed under existing law*

Total VAT [and Entry Tax] credit unavailed under existing law (admissible as ITC of State/UT tax)*

TABS	EXPLANATION
7(a), 7(b), 7(c), 7(d)	Details of Inputs held in stock

Dashboard Returns Transition Forms TRAN - 1 Inputs in Stock English

Details of the inputs held in stock - 7c - Add

Number*

Description*

Unit*

Qty.*

Value*

VAT [and Entry Tax] paid*

Type of Goods*

Select

Total input tax credit claimed under earlier law*

Total input tax credit related to exempt sales not claimed under earlier law*

Total Input tax credit admissible as SGST/UTGST *

Dashboard Returns Transition Forms TRAN - 1 Inputs in Stock English

Details of the inputs held in stock - 7d - Add

Number*

Description*

Unit*

Qty.*

Value*

Tax Paid*

TABS	EXPLANATION
8	Details of transfer of CENVAT credit for registered person having centralized registration

Dashboard Returns Transition Forms TRAN - 1 Cenvat English

Details of transfer of CENVAT credit for registered person having centralized registration under existing law - Add

Registration no. under existing law (Centralized)*

Tax period to which the last return filed under the existing law pertains*

Select

Date of filing of the return*

DD/MM/YYYY

Balance eligible CENVAT credit carried forward in the said last return*

GSTIN of receivers (same PAN) of ITC of CENTRAL TAX*

ITC of CENTRAL TAX transferred*

Distribution document /invoice Number*

Distribution document /invoice Date*

DD/MM/YYYY

TABS	EXPLANATION
9(a), 9(b)	Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

Dashboard > Returns > Transition Forms > TRAN - 1 > Job Worker English

Details of Goods Sent as Principal - Add

Challan no. *

Challan date *

DD/MM/YYYY

Type of goods *

Select

Select
Inputs
Semi-Finished Goods
Finished Goods

GSTIN of Job Worker, if available

Name of jobworker

Details of goods with job-worker

HSN *

Description *

Unit *

Quantity *

Value *

Dashboard > Returns > Transition Forms > TRAN - 1 > Job Worker English

Details of Goods Held in Stock - Add

Challan no. *

Challan date *

DD/MM/YYYY

Type of goods *

Select

GSTIN of Manufacturer *

Name of Manufacturer *

Details of goods with job-worker

HSN *

Description *

Unit *

Quantity *

Value *

TABS	EXPLANATION
10(a), 10(b), 11, 12	Details of goods held in stock as agent on behalf of the principal under section 142

Dashboard > Returns > Transition Forms > TRAN - 1 > Credit Availed English

Details of credit availed in terms of Section 142 - Add

Registration No of VAT *

Service Tax Registration No *

Invoice/document no. *

Invoice/ document date *

DD/MM/YYYY

Tax Paid *

Service Tax paid as Central Tax Credit *

VAT paid Taken as State Tax/ UT Tax Credit *

Dashboard > Returns > Transition Forms > TRAN - 1 > Goods on Approval English

Details of goods sent on approval basis six months prior to the appointed day - Add

Document no. *

Document date *

DD/MM/YYYY

GSTIN no. of recipient, (if applicable)

Name of recipient *

Address of recipient *

Details of goods sent on approval basis

HSN *

Description *

Unit *

Quantity *

Value *

GSTR 4-QUARTERLY RETURN BY COMPOUNDING DEALER

Form GSTR-4

[See rule 62]

Quarterly return for registered person opting for composition levy

Year	
Quarter	

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

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

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										
4C. Inward supplies received from an unregistered supplier										
4D. Import of service										

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

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

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

Rate of tax	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 /UT)	Amount			
			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current quarter						
8A. Advance amount paid for reverse 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)						

II Amendments of information furnished in Table No. 8 (I) for an earlier quarter

Year		Quarter		Amendment relating to information furnished in S. No.(select)	8A(1)	8A(2)	8B(1)	8B(2)

9. TDS Credit received

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

10. Tax payable and paid

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

11. Interest, Late Fee payable and paid

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

12. Refund claimed from Electronic cash ledger

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

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

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

Verification

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

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

GSTR 4

[**FORM GST CMP-08**

[See rule 62]

Statement for payment of self-assessed tax

Financial Year					
Quarter					

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

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

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

Signature

Place : Name of Authorised Signatory

Date: Designation/Status

Instructions:

1.The taxpayer paying tax under the provisions of section 10 of the Central Goods and Services Tax Act, 2017 or by availing the benefit of notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019 [G.S.R. 189(E) dated the 7th March,2019] shall make payment of tax on quarterly basis by the due date.

2.Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.

3. Negative value may be reported as such if such value comes after adjustment.

4.If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.

5. Interest shall be leviable if payment is made after the due date.

6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter.][2]

[2] Inserted vide Notf no. 20/2019-CT dt. 23.04.2019

Remember to…

1. Maintain accounts properly
2. Log on to cbec.gov.in/gst for latest updates
3. GST helpline number – 0120-4888999

   Mail ID -- helpdesk@gst.gov.in

Happy Return Filing

APPEAL BEFORE THE 1ST APPELLATE AUTHORITY – SECTION 107

Form No APL3
(IN TRIPLICATE)

→

10% of the dispute tax paid

→

Stay against recovery deemed.

APPEAL BEFORE THE 1ST APPELLATE AUTHORITY – SECTION 107

Duration within 3 months from the date of receipt of the order

Condonation 1 month

3 adjournments allowed

APPEAL BEFORE THE 1ST APPELLATE AUTHORITY – SECTION 107

STATE BENCH

APPEAL BEFORE THE 1ST APPELLATE AUTHORITY – SECTION 107

Within one year from the date of filing

Appellate Authority can review the Assessment if any representation received from the Officer subordinate to him

Appellate Tribunal

If place of supply involved

—

APL-05

National

+

State

Appellate Tribunal

All other cases

State Bench

APL05

Appellate Tribunal

Appeal to be filed → **Within 3 months from the receipt of the order**. → 3 months condonation. → Appeal fees Rs.1000/-

Appellate Tribunal

Appellate Tribunal

Appellate Tribunal

Within one year from the date of filing

Appellate Tribunal

High Court

Within 180 days from the date of receipt of the Tribunal order .

Appeals Impossible (Sec 121)

- Order directing transfer of proceedings from one officer to another officer
- Order sanctioning prosecution under this Act
- Order to the seizure or retention of books of account, register and other documents
- Order passed under section 80

- SUPREME COURT (SEC 118)
  - Against National / Regional Tribunal Bench order
  - If HC frames fit question – on its own or on application

Questions

Questions and Clarifications ?

A PRESENTATION BY
CA J MURALI F.C.A., M.COM., A.C.M.A., M.B.A.,
J.MURALI & CO
S-21/E, PONNAMBALAM SALAI,
K.K.NAGAR, CHENNAI -600078
jmuraliandco@gmail.com
www.jmuraliandco.com
9841028000/9500028000