

**COMPLIANCE UNDER GST
ROHINI CPE STUDY CIRCLE**

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REGISTRATION

PERSONS LIABLE FOR REGISTRATION

- Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year **exceeds twenty lakh rupees**.
- Where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year **exceeds ten lakh rupees**.
- Every person **who ,on the day immediately preceding the appointed day , is registered or holds a license under an existing law**, shall be liable to be registered under this Act with effect from the appointed day.
- Where a **business** carried on by a taxable person registered under this Act is **transferred**, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.
- In a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

PERSONS NOT LIABLE FOR REGISTRATION

- The following persons shall not be liable to registration:
 - (a) any person engaged exclusively in the business of supplying goods or services or both **that are not liable to tax** or **wholly exempt from tax** under this Act or under the IGST Act;
 - (b) an **agriculturist**, to the extent of supply of produce out of cultivation of land.
- The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.



COMPULSORY REGISTRATION IN CERTAIN CASES

- **The following categories of persons shall be required to registered under this act:**
- a) Persons making any inter-State taxable supply;
- b) Casual taxable persons making taxable supply;
- c) Persons who are required to pay tax under reverse charge;
- d) Person who are required to pay tax under sub-section (5) of section 9;(i.e E-Commerce operator).
- e) Non-resident taxable persons making taxable supply
- f) Persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
- g) Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- h) Input Service Distributor, whether or not separately registered under this Act;
- i) Persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9 (i.e E-Commerce Operator), through such electronic commerce operator who is required to collect tax at source under section 52;
- j) Every electronic commerce operator;
- k) Every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and
- l) Such other person or class of persons as may be notified by the Government on the recommendations of the Council.

REGISTRATION PROCESS UNDER GST

Taxable person before applying for registration shall declare his PAN, mobile no. and e-mail ID in Part A of Form GST REG-01

On successful verification, an application reference number shall be sent to the mobile no. and email ID

Using the said reference no. shall submit the application in Part B of Form GST REG-01

On receipt of the said application, an acknowledgement shall be issued in Form GST REG-02

Post verification of application by the officer, if found correct, shall grant the registration within three common working days

A certificate of registration shall be issued in Form GST REG-06 on the portal.

VERIFICATION OF THE APPLICATION AND APPROVAL

The proper officer after examine the application & documents grant the registration within 3 working days.

Where proper officer found deficient either in documents or application he may issue notice in form GSTREG-03

Applicant shall furnish such clarifications in form GSTREG-04 within 7 days from receipt of notice.

Where proper officer is satisfied with the clarifications he may approve the registration with in 7 days from receipt of clarifications.

Where no reply is furnished by the applicant in response to notice, proper officer reject the application and inform the applicant in GST REG-05.

If the Proper officer fails to take the action application for grant of registration shall be deemed to be approved.

ISSUE OF REGISTRATION CERTIFICATE

- Where the application for grant of registration has been approved, a certificate of registration in **FORM REG-06** shall be assigned.
- The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within thirty days from such date.
- Where an application for registration has been submitted by the applicant after thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of grant of registration.
- Every certificate of registration shall be digitally signed by the proper officer under the Act.
- Where the registration has been granted , the applicant shall be communicated the registration number, and the certificate of registration, duly signed, shall be made available to him on the Common Portal within three days.

DOCUMENTS REQUIRED FOR GST REGISTRATION

- Documents Required for Private limited/ public Company / One person Company:

-COMPANY DOCUMENTS

- ✓ Pan card of the company
- ✓ Registration certificate of the company
- ✓ Memorandum of Association / Articles of Association
- ✓ Copy of Bank Statement
- ✓ Declaration to comply with the Provisions
- ✓ Copy of Board resolution

-DIRECTOR RELATED DOCUMENTS

- ✓ PAN and ID Proof of directors

- REGISTERED OFFICE DOCUMENTS

- ✓ Copy of electricity bill / landline bill, water bill
- ✓ no objection certificate of the owner
- ✓ Rent agreement (in case premises are rented).



DOCUMENTS REQUIRED FOR GST REGISTRATION

○ Documents Required for NORMAL PARTNERSHIPS.

-PARTNERSHIP DOCUMENTS

- ✓ **Pan card of the Partnership**
- ✓ **Partnership Deed.**
- ✓ **Copy of Bank Statement**
- ✓ **Declaration to comply with the Provisions**

-PARTNER RELATED DOCUMENTS

- ✓ **PAN and ID Proof of Designated Partners.**

- REGISTERED OFFICE DOCUMENTS

- ✓ **Copy of electricity bill / landline bill, water bill**
- ✓ **No objection certificate of the owner**
- ✓ **Rent agreement (in case premises are rented).**



DOCUMENTS REQUIRED FOR GST REGISTRATION

○ Documents Required for Sole proprietorship/Individual.

-INDIVIDUAL DOCUMENTS

- ✓ **Pan card and ID proof of the Individual.**
- ✓ **Copy of Cancelled cheque or Bank Statement**
- ✓ **Declaration to comply with the Provisions**

- REGISTERED OFFICE DOCUMENTS

- ✓ **Copy of electricity bill / landline bill, water bill**
- ✓ **No objection certificate of the owner**
- ✓ **Rent agreement (in case premises are rented).**



❑ **Separate registration for multiple business verticals within a state or a union territory** (A registered person eligible to obtain separate registration for business verticals may submit a separate application in **FORM GST REG-01** in respect of each such vertical.)

❑ **Grant of registration to persons required to deduct tax at source or to collect tax at source**

a) Any person required to deduct tax shall electronically submit an application, duly signed or verified through EVC, in **FORM GST REG-07** for grant of registration.

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

c) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source the said officer may cancel the registration and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08**.



❑ Grant of registration to non-resident taxable person:

(1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, in **FORM GST REG-09**, at least ***five days*** prior to the commencement of business.

(2) In the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its ***tax identification number*** or ***unique number*** on the basis of which the entity is identified by the Government of that country or its PAN, if available.

❑ Grant of registration to a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient

(1) Any person shall submit an application for registration in FORM GST REG-10. The applicant shall be granted registration in FORM GST REG-06.



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

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in FORM GST REG-11.

(2) The application shall be acknowledged only on payment of the amount.

❑ Suo moto registration

(1) The proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in FORM GST REG- 12.

(2) The registration granted shall be effective from the date of order granting registration.

(3) Every person to whom a temporary registration has been granted within thirty days from the date of the grant of such registration, submit an application for registration. Unless the said person has filed an appeal against the grant of temporary registration, in which case the application for registration shall be submitted within thirty days from the date of issuance of order upholding the liability to registration by the Appellate Authority.

□ Assignment of Unique Identity Number to certain special entities

(1) Every person required to be granted a Unique Identity Number (UIN) may submit an application electronically in FORM GST REG-13.

(2) The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within three working days from the date of submission of application.

Display of registration certificate and GSTIN on the name board:

(1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.

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

□ Amendment of registration:

Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for UIN in **FORM GST-REG-13** either at the time of obtaining registration or UIN or as amended from time to time, the registered person shall, within **fifteen days** of such change, submit an application in **FORM GST REG-14**, along with documents relating to such change.

(a) Where the change relates to-

- (i) legal name of business;
- (ii) address of the principal place of business or any additional place of business; or
- (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business,-

The proper officer shall, after due verification, approve the amendment within **fifteen working days** from the date of receipt of application in **FORM GST REG-14** and issue an order in **FORM GST REG-15**.

- Where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in **FORM GST REG-14**.

- Any change in the mobile number or e-mail address of the authorized signatory shall be carried out only after online verification.
- Where a change in the constitution of any business results in change of PAN of a registered person, the said person shall apply for fresh registration in FORM GST REG-01.
- Where the proper officer is of the opinion that the amendment are incomplete or incorrect he may, within **fifteen working days** from the date of receipt of the application in FORM GST REG-14 , serve a notice in FORM GST REG-03, requiring the registered person to show cause, within seven working days of the service of the said notice, as to why the application submitted shall not be rejected.
- The registered person shall furnish a reply to the notice to show cause, issued in FORM **GST REG-04** within **seven working days** from the date of the service of the said notice.
- Where the reply is found not satisfactory or where no reply is furnished in response to the notice issued the proper officer shall reject the application and pass an order in **FORM GST REG -05**.
- If the proper officer fails to take any action the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the Common Portal.

❑ Application for cancellation of registration

A registered person submit an application in **FORM GST REG-16**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which cancellation of registration is sought, liability thereon, details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof at the Common Portal within thirty days.

No application for cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

❑ Registration to be cancelled in certain cases

The registration granted to a person is liable to be cancelled if the said person—

- (a) does not conduct any business from the declared place of business; or
- (b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made there under.

❑ Cancellation of registration

Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled, he shall issue a notice to such person in **FORM GST REG- 17**, requiring him to show cause within **seven working days** from the date of service of such notice as to **why** his registration should not be cancelled.

The proper Officer may cancel the registration of a person where:

- (a) A registered person has contravened such provisions of the act or the rules made there under as may be prescribed; or
- (b) A person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section(3) of section 25 has not commenced business within 6 months from the date of registration;
- (e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts.
 - The reply to the show cause notice shall be furnished in **FORM REG-18** within the period prescribed.
 - Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within **thirty days** from the date of application and notify the taxable person, directing to pay arrears of any tax, interest or penalty including the amount liable to be paid
 - Where the reply furnished is found to be satisfactory, the proper officer shall **drop** the proceedings and pass an order in **FORM GST REG -20**.

GST REGISTRATION FORMS

Serial number	Form Number	Description
1.	REG-01	Application for Registration (Other than a non-resident taxable person, a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient.
2.	REG-2	Acknowledgement
3.	REG-3	Notice for Seeking Additional Information / Clarification / Documents relating to Application for Registration/ Amendment / Cancellation
4.	REG-4	Clarification/additional information/document for Registration/ Amendment / Cancellation
5.	REG-5	Order of Rejection of Application for Registration / Amendment / Cancellation
6.	REG-6	Registration Certificate
7	REG-7	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)

Serial number	Form Number	Description
8.	REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source.
9.	REG-09	Application for Registration of Non Resident Taxable Person.
10.	REG-10	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.
11.	REG-11	Application for extension of registration period by casual / non-resident taxable person.
12.	REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration.
13.	REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others.
14.	REG-14	Application for Amendment in Registration Particulars (For all types of registered persons).
15.	REG-15	Order of Amendment.
16.	REG-16	Application for Cancellation of Registration

Serial number	Form Number	Description
17.	REG-17	Show Cause Notice for Cancellation of Registration.
18.	REG-18	Reply to the Show Cause Notice issued for Cancellation.
19.	REG-19	Order for Cancellation of Registration.
20.	REG-20	Order for dropping the proceedings for cancellation of registration.
21.	REG-21	Application for Revocation of Cancellation of Registration.
22.	REG-22	Order for revocation of cancellation of registration.
23.	REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration.
24.	REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration.
25.	REG-25	Certificate of Provisional Registration.
26.	REG-26	Application for Enrolment of Existing Taxpayer
27.	REG-27	Show Cause Notice for cancellation of provisional registration
28.	REG-28	Order of cancellation of provisional registration
29.	REG-29	Application for cancellation of provisional registration
30.	REG-30	Form for Field Visit Report

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REGISTRATION-COMPOSITION SCHEME

REGULAR SUPPLIER CAN SWITCH TO COMPOUNDING FROM THE BEGINNING OF NEXT FINANCIAL YEAR

HAS TO APPLY COMPOUNDING BEFORE 31ST MARCH OF PREVIOUS F/Y.

COMPOUNDING DEALER CAN SWITCH TO REGULAR SCHEME EVEN DURING THE CURRENT YEAR .

BUT CAN NOT SWITCH BACK TO COMPOUNDING SCHEME IN THE SAME YEAR.

REGISTRATION-COMPOSITION SCHEME

ELIGIBILITY- TURNOVER BELOW A THRESHOLD LIMIT

INTERSTATE SUPPLIERS AND CASUAL DEALERS NOT ELIGIBLE

TAX ON TURNOVER

NO INPUT TAX CREDIT

OPTION OF SWITCHING TO REGULAR SCHEME

CONDITIONS AND RESTRICTIONS FOR COMPOSITION LEVY

- The goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 1.
- The goods held in stock by him have not been purchased from an unregistered person and where purchased, he pays the tax.
- He shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both received from un-registered persons.
- He was not engaged in the manufacture of goods as notified by the government on the recommendations of the Council during the preceding financial year;
- He shall mention the words “**composition taxable person**, not eligible to collect tax on supplies” at the top of the bill of supply issued by him.

COMPOSITION SCHEME RULES UNDER GST

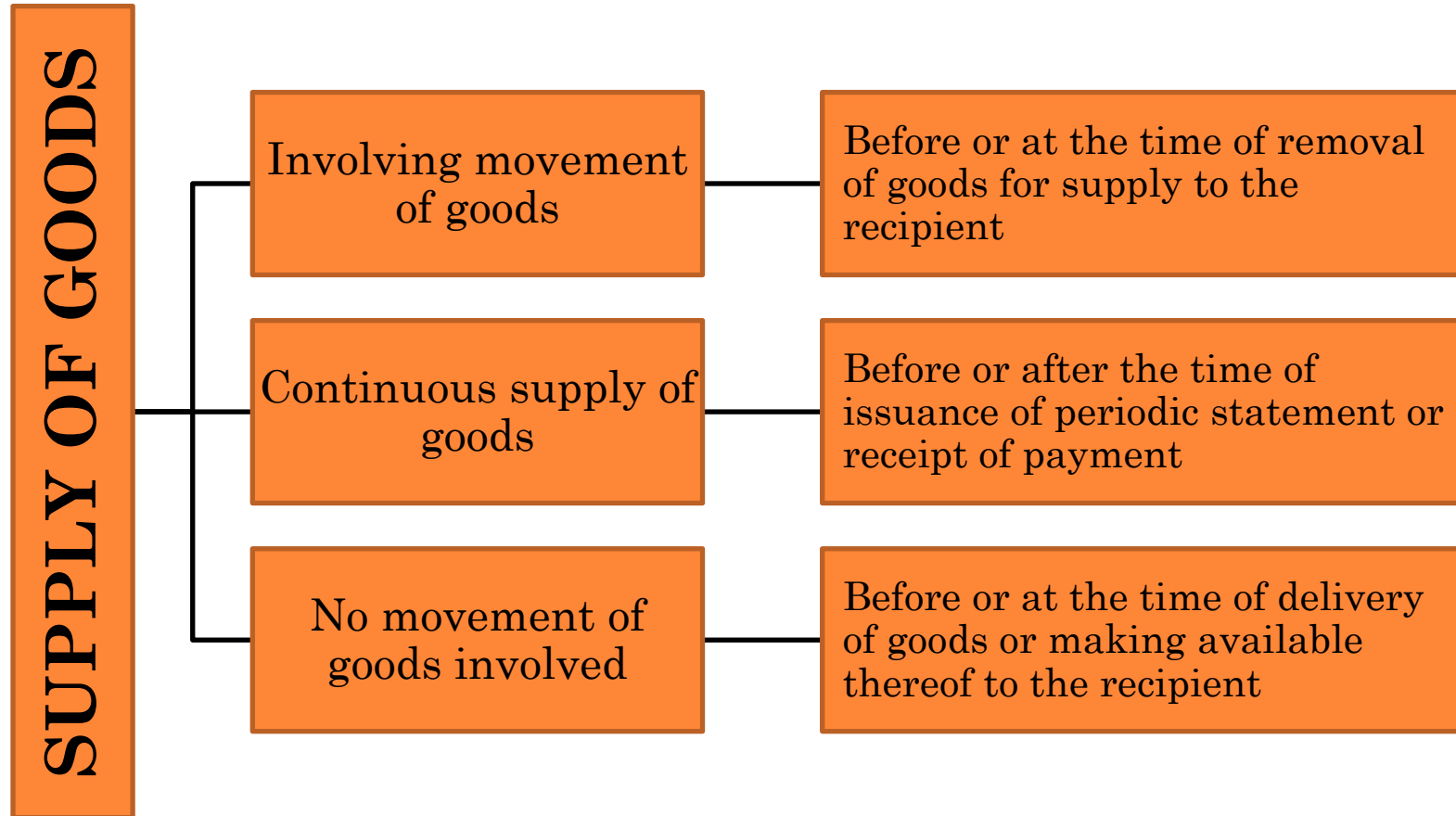
FORM REQUIRED	PURPOSE	DUE DATE
FORM GST CMP-01	TO OPT FOR SCHEME BY PROVISION REGISTRATION HOLDER.	PRIOR TO APPOINTED DATE OR WITHIN 30 DAYS OF SAID DATE.
FORM GST CMP-02	INTIMATION OF WILLINGNESS TO OPT FOR SCHEME.	PRIOR TO COMMENCEMENT OF FINANCIAL YEAR.
FORM GST CMP-03	DETAILS OF STOCK AND INWARD SUPPLIES FROM UNREGISTERED PERSON.	WITHIN 60 DAYS OF EXERCISE OF OPTION.
FORM GST CMP-04	INTIMATION OF WITHDRAWAL FROM SCHEME	WITHIN 7 DAYS OF OCCURRENCE OF EVENT.
FORM GST CMP-05	SHOW CAUSE NOTICE ON CONTRAVENTION OF RULES OR ACT BY PROPER OFFICER.	ON CONTRAVENTION
FORM GST CMP-06	REPLY TO SHOW CAUSE NOTICE.	WITHIN 15 DAYS
FORM GST CMP-07	ISSUE OF ORDER.	WITHIN 30 DAYS
FORM GST REG-01	REGISTRATION UNDER COMPOSITION SCHEME.	PRIOR TO APPOINTED DATE
FORM GST ITC-01	DETAILS OF INPUTS IN STOCK, SEMI FINISHED AND FINISHED GOODS.	30 DAYS OF OPTION WITHDRAWN.
FORM GST ITC-13	INTIMATION OF ITC AVAILABLE.	WITHIN 60 DAYS OF COMMENCEMENT OF FINANCIAL YEAR.

TAX INVOICE, CREDIT AND DEBIT NOTES

NOTE WORTHY POINTS

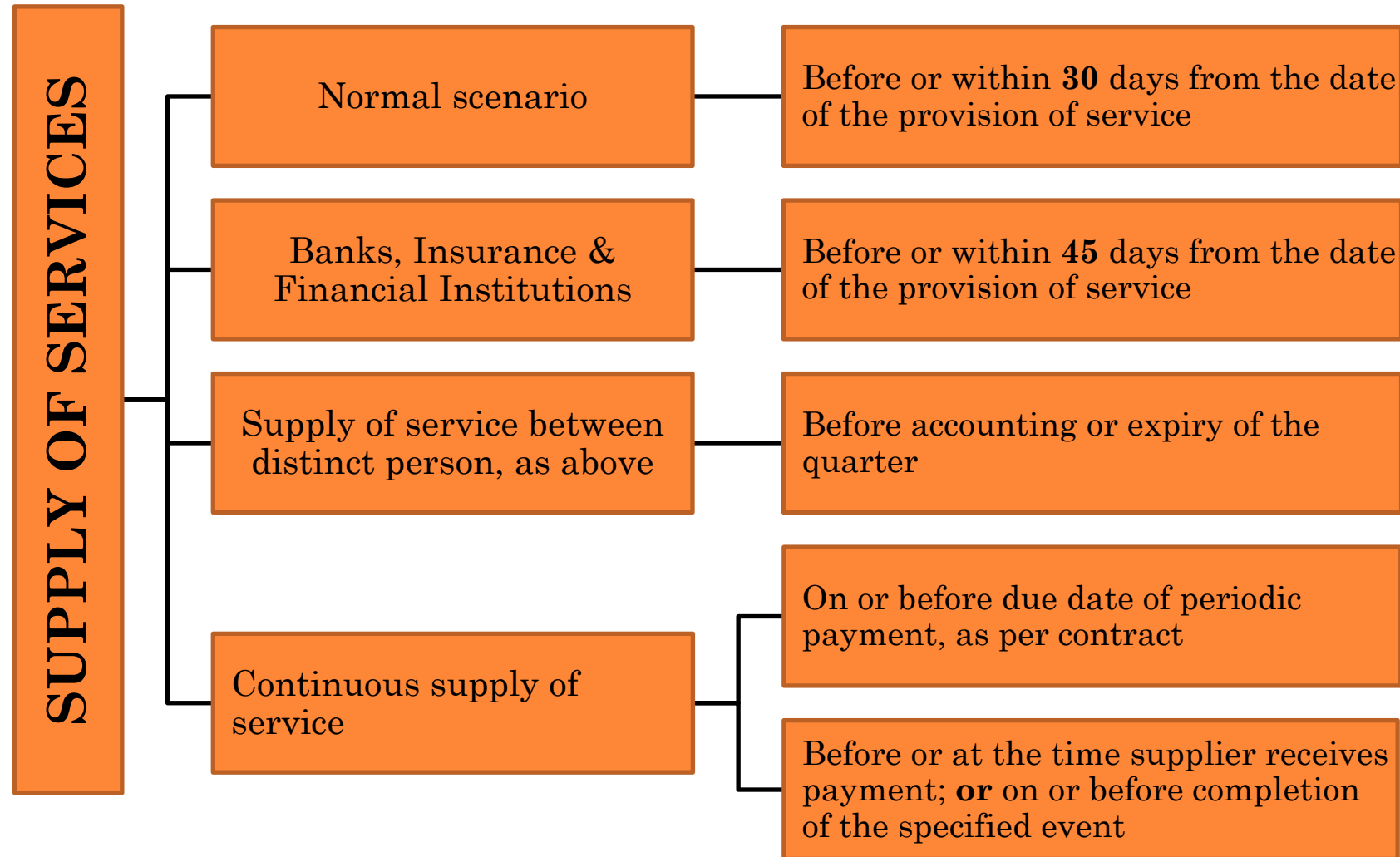
- No concept of retail invoice under GST
- Input tax credit can only be claimed through tax invoice
- Tax invoice can only be issued by a registered person
- Tax invoice can be issued to registered and unregistered persons
- It can be issued for local and interstate supply.
- Tax invoice to be issued only for taxable goods
- Bill to be issued for exempted supplies/composition levy/Non taxable supply
- Receipt/voucher to be issued for payment received in advance

TIME LIMIT FOR ISSUING TAX INVOICE



Note: The above provisions are mandatorily applicable for all taxable supply of goods made, except where the value of supply is less than INR 200 and the recipient is not registered.

TIME LIMIT FOR ISSUING TAX INVOICE



Note: The above provisions are mandatorily applicable for all taxable supply of goods made, except where the value of supply is less than INR 200 and the recipient is not registered.

MANNER OF ISSUING TAX INVOICE

Supply of taxable goods

- Original copy “Original for Recipient”
- Duplicate copy “Duplicate for Transporter”
- Triplicate copy “Triplicate for Supplier”

Supply of taxable service

- Original copy “Original for Recipient”
- Duplicate copy “Duplicate for Supplier”

- *The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in Form GSTR – 1*
- *Multiple series of serial numbers can be maintained for a single registration*



PARTICULARS OF TAX INVOICE

Sr. No.	Particular(s) under GST
1	Name, Address & GSTIN of the supplier
2	Consecutive serial number in one or multiple series (unique for a F.Y.)
3	Date of its issue
4	Name, Address & GSTIN of recipient, if registered
5	Name and address of the recipient, if unregistered and the address of delivery along with name of state and its code and value is INR 50,000/- or more
6	Place of supply (State) to be mentioned
7	Name and address of “Bill to” customer and “Ship to” customer, separately, if these are different
8	Taxable value & Quantity
9	Amount of CGST & SGST/UTGST or IGST
10	Rate of CGST & SGST/UTGST or IGST
11	Indicating where the tax is payable under reverse charge
12	Description and HSN Code of the product to be mentioned/ SAC in case of service (may not be required for specified class of persons)
13	Signature or digital signature of the supplier or his authorized representative

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- *Service Accounting Code to be prefixed with ‘s’ for differentiating from HSN;*
- *Description of goods and services may not be required to be submitted by the taxpayer as the same will be identified through the submission of HSN code for goods and Accounting Code for services*



PARTICULARS OF EXPORT INVOICE

The export invoice shall carry an endorsement:

- “Supply meant for export on payment of IGST” or
- “Supply meant for export under bond or letter of undertaking without payment of IGST”

Sr. No.	Particular(s) under GST
1	Name and Address of recipient
2	Address of delivery
3	Name of the country of destination
4	Number and date of application for removal of goods



OTHER DOCUMENTS

Delivery Challan

- Transportation of goods without invoice

Bill of supply

- Exempted goods/ service, composite dealer

Receipt voucher

- Receipt of advance

Refund voucher

- Refund of advance

Debit note/ credit note

- Increase/ decrease in value of supply in original invoice

Self invoice

- Purchase from unregistered dealer



TRANSPORTATION OF GOODS WITHOUT ISSUE OF INVOICE

A Delivery Challan may be issued by the Consignor instead of an Invoice at the time of removal of goods for transportation in certain cases

Can be issued in case of following supplies

- Supply of liquid gas where the quantity at the time of removal is not known
- Transportation of goods for job work
- Transportation of goods for reasons other than by way of supply – for ex. for Supply within same registration)

Serially numbered Challan to contain following details

- Date and number of the delivery challan
- Name, address and GSTIN of the consignor, if registered
- Name, address and GSTIN or UIN of the consignee, if registered
- HSN code and description of goods
- Quantity (Actual or provisional, as available)
- Taxable value of goods
- CGST+SGST/UTGST or IGST rate and amount
- Place of supply, in case of inter-State supply
- Signature

Manner of Preparation of Challan

- To be issued in Triplicate in the following manner:
 - Original copy marked as ORIGINAL FOR CONSIGNEE
 - Duplicate copy marked as DUPLICATE FOR TRANSPORTER
 - Triplicate copy marked as TRIPLICATE FOR CONSIGNER
- Delivery Challan details should be declared in e-Way bill



PARTICULARS OF RECEIPT VOUCHER

A Receipt Voucher is required to be issued in cases of receipt of advance from the recipient of goods or service

Sr. No.	Particular(s) under GST
1	Name, Address & GSTIN of the supplier
2	Consecutive serial number (unique for a F.Y.)
3	Date of its issue
4	Name, Address & GSTIN or UIN of recipient, if registered
5	Description of goods or services
6	Amount of Advance received
7	Rate of CGST+SGST/UTGST or IGST, as the case may be
8	Amount of CGST & SGST/UTGST or IGST in respect of taxable goods or services
9	Place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce
10	Indicating where the tax is payable under reverse charge
11	Signature or digital signature of the supplier or his authorized representative



Documents – Debit/Credit Note/Revised or Supp. invoice

Sr. No.	Particular(s) under GST
1	Name, Address & GSTIN of the supplier
2	Nature of the document (the word “Revised Invoice”, wherever applicable, indicated prominently)
3	A consecutive serial number containing only alphabets and/or numerals, unique for a financial year along with date of issue
4	Name, Address & GSTIN of recipient
5	Serial number & date of the corresponding tax invoice or, as the case may be, bill of supply
6	Taxable value, Amount of CGST & SGST/UTGST or IGST credited or, as the case may be, debited to the recipient along with Rate of Tax
7	Signature or digital signature of the supplier or his authorized representative

Documents – Bill of supply (Exempted/Composite Supply)

Sr. No.	Particular(s) under GST
1	Name, Address & GSTIN of the supplier
2	A consecutive serial number containing only alphabets and/or numerals, unique for a financial year along with date of issue
3	Name, Address & GSTIN of recipient
4	Serial number & date of the corresponding tax invoice or, as the case may be, bill of supply
5	Description and HSN Code of the product to be mentioned/ SAC in case of service
6	Value of goods or services taking into account discount or abatement, if any
7	Signature or digital signature of the supplier or his authorized representative



DEBIT NOTE

➤ Debit note:

- Where a tax invoice has been issued for supply of goods or services or both and
- Taxable value or tax charged in that tax invoice
- Is found to be less than the
- The taxable value or tax payable, i.r.o such supply
- Then, **supplier may issue a debit note**
- Debit note includes supplementary invoice.

CREDIT NOTE

➤ Credit note:

- Where a tax invoice has been issued for supply of goods or services or both and
- Taxable value or tax charged in that tax invoice
Is found to exceed
-
- The taxable value or tax payable, i.r.o such supply or
- Where goods supplied are returned by recipient/ goods/services are deficient
- Then, **supplier may issue a credit note.**

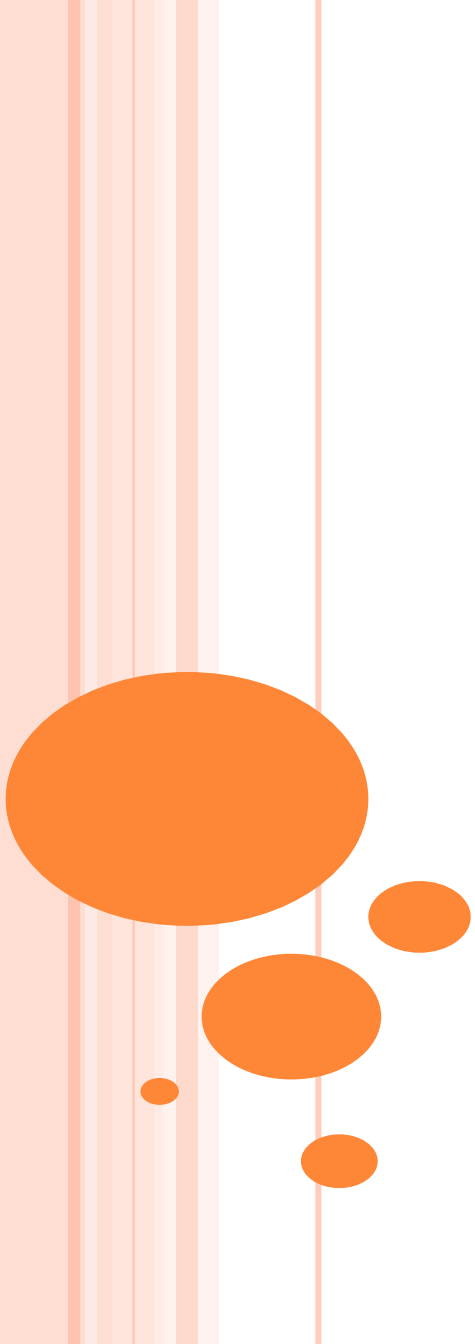
CREDIT AND DEBIT NOTES

- Under GST, adjustment in value and tax payable thereon will be possible through debit and credit notes only.
- Only a supplier can issue a debit/ credit note
- Mandatory to declare the details of debit and credit note in the GST returns.
- No reduction in liability possible, if incidence of tax on such supply has been passed on to other person.

CASES WHERE THE RECIPIENT HAS TO ISSUE AN INVOICE

- Invoice will be issued by the recipient.
 - If the goods/services are received by a registered person from an unregistered person:
 - If services are received by a registered person under reverse charge:
- The receiver will reflect these invoices in his GSTR-1 and claim input tax credit for such taxes.





E-WAY BILL

E-WAY BILL RULES 2017

○ MEANING

This is an Electronic document generated on the GSTN common portal by the supplier or buyer or transporter and is required to be carry by the driver while moving the goods from one place to another either under local act or central act and to be accompanied along with tax invoice or bill of supply or delivery challan or debit note etc.



LIABILITY OF THE PERSON TO GENERATE E-WAY BILL

- Every Registered person either
Supplier , or Buyer, or Transporter
- Who causes movement of goods
 - (a) Supplier in case of supply of goods, or For reason other than supply either in own self vehicle or hired vehicle through a transporter.
 - (b) Buyer in case of goods purchased at counter of the supplier or purchase from unregistered dealers and goods moved either in own vehicle or hired vehicle through transporter.
 - (c) If neither supplier nor buyer then transporter is liable to generate E- Way Bill on the basis of invoice and information furnished by such supplier or buyer after taken delivery of the goods for transportation.

WHEN TO GENERATE E-WAY BILL, CONSIGNMENT VALUE AND CONTENTS OF GST INS-01.

- E-Way Bill is to be generated on the GSTN common portal by filing GST INS-01 before the commencement of movement of goods if the consignment value 50,000/-. Form GST INS -01 as two parts known as part A and part B
- Part A consist of details in relation to invoice and goods i.e. invoice number, date of invoice, HSN code of the product, description of goods, quantity, rate of tax, value, amount of tax, name , address, and GSTIN of supplier and buyer.
- Part B consist of details in respect of transporter i.e. name , address, GSTIN, mobile number of the transporter, name and mobile number of the driver, vehicle number , place of supply and address, place of origin and address etc.

OPTIONAL GENERATING OF E-WAY BILL

- **Two situation arises for optional generating of E-Way Bills**
- Each Consignment value Rs. 50,000/- or lesser .
- Movement of goods from unregistered supplier to unregistered buyer (means both are unregistered)



OTHER POINT FOR CONSIDERATION

- It applies only for movement of goods means not applicable where movement of goods not required in case of supply of goods.
- It is applicable for all movement of goods either under local act or under central act.
- Upon generation of E-Way Bill on the common portal, a unique E-Way Bill Number (EBN) shall be made available to the supplier, recipient, transporter on the common portal.
- Transporter if change the vehicle in transit due to any reason then he will generate a new EWay Bill on the common portal in GST INS-01 specifying there in the new details of vehicles transporting the goods.
- Where multiple consignment are transported in one conveyance then transporter shall generate consolidated E-Way Bill in FORM GST INS-02 which shall include serial number of each EWay Bill already issued, prior to the movement of goods

OTHER POINT FOR CONSIDERATION

- The E-Way Bill generated by supplier shall be communicated to the registered buyer on the common portal, who shall communicate each acceptance or rejection of the consignment within 72 hours otherwise it shall be deemed that he has accepted the said details.
- The facility of generation or cancellation of EWay Bill may also made available through SMS.
- The Commissioner may issued a notification requiring a class of transporter to obtain a unique RFID device and get the said invoice embedded on to the vehicle and mapped the E-Way Bill to the RFID prior to the movement of goods.
- The Commissioner may issued a notification requires the driver to carry the following documents instead of E-Way Bills
 - a. A Tax Invoice, Bill of supply, Bill of entry, or
 - b. A delivery Challan where the goods are transported other than by way of supply.

E – WAY BILL

○ Validity of an e-way bill

- An e-way bill is valid for periods as listed below, which is based on the distance travelled by the goods. Validity is calculated from the date and time of generation of e - way bill

Distance	Validity Period
Less than 100 km	1 day
100 km or more but less than 300 km	3 days
300 km or more but less than 500 km	5 days
500 km or more but less than 1000 km	10 days
1000 km or more	15 days

CANCELATION OF E-WAY BILL

- Where an E-Way Bill has been generating but either the goods not transported or furnish details are incorrect then the said E-Way Bill may be cancelled electronically on common portal within 24 hours of generation of E-Way Bills by the person who as generated the E-Way Bill.
- Provided that an E-Way Bill cannot be cancelled if it has been verified in transit by the transporter while shifting the goods from one conveyance to another in the course of transit.



DOCUMENTS AND DEVICE TO BE CARRIED BY THE DRIVER

- The following documents and device to be carried by the driver while transporting the goods
 - 1) The Tax Invoice or Bill of supply or delivery challan, as the case may be, and
 - 2) Copy of the E-Way Bill or the E-Way Bill number either physically or mapped to a Radio Frequency Identification device (RFID) embedded on to the conveyance in such banner as may be notified by the commissioner.



VERIFICATION OF DOCUMENT AND VEHICLE

- The Commissioner may authorized a proper officer to intercept any vehicle to verified the E-Way Bill for all movement of goods within local and interstate.
- That on receipt of specific information of evasion of tax, physical verification of specific vehicle can also be carried out by the proper officer after obtaining necessary approval of the commissioner for this purpose.
- The Commissioner shall arranged to get RFID Readers install at places where verification of movement of goods is required is to be carried out and at such places verification shall be done through RFID Readers where the E-Way Bill has been mapped with RFID.

INSPECTION AND VERIFICATION OF GOODS

- The proper officer shall submit a online summary report within 4 hours of every inspection in PART-A of GST INS-03 and shall upload final report in PART-B of GST INS-03 within 3 days of inspection on the common portal.
- Where physical verification of goods being transported in any vehicle is carried out at one place in a state the same cannot be verified again in the same state unless specific information relating to evasion of tax is made available subsequently .



FACILITY FOR UPLOADING INFORMATION REGARDING DETENTION OF VEHICLE

- Where a vehicle has been intercepted and detained for a exceeding thirty minutes, the transporter may upload the said information in FORM GST INS -04 on the common portal.





GST PAYMENT

FORMS ON PAYMENT

Sr.no.	Form no.	Title of the Form
1	Form GST PMT-01	Electronic Liability Register of registered person (Part–I: Return related liabilities) Electronic Liability Register of taxable person (Part–II: Other than return related liabilities)
2	Form GST PMT-02	Electronic Credit Ledger
3	Form GST PMT-03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
4	Form GST PMT-04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/Liability Register
5	Form GST PMT-05	Electronic Cash Ledger
6	Form GST PMT-06	Challan For Deposit of Goods and Services Tax
7	Form GST PMT-07	Application for intimating discrepancy in making payment

RULES ON PAYMENT

RULES	CONTENTS
RULE 1	Electronic Tax liability register.
RULE 2	Electronic Credit Ledger.
RULE 3	Electronic Cash Ledger.
RULE 4	Identification number for each transaction.



ELECTRONIC TAX LIABILITY REGISTER (RULE 1)

To be maintained GST-PMT-01

❑ DEBITS

All amounts of tax interest, penalty and other amount **PAYABLE**

- Amount payable towards tax interest, late fees or any other amount as per return
- Amount of demand as determined by proper officer.
- Amount of tax and interest as a result of mismatch.
- Any amount of interest accrue from time to time.

❑ CREDITS

All amounts of tax interest, penalty and other amount **PAID**

- Payment of liability shall be made by debiting electronic cash/ credit ledger and liability register to be credited with the payment amount.
- TDS, TCS, RCM liability, composition tax liability shall be paid by debiting electronic cash ledger and liability register to be credited with the payment made
- Relief of demand given by appellate authorities
- Amount of penalty in demand order or SCN paid to be credited.



ELECTRONIC CREDIT LEDGER (RULE 2)

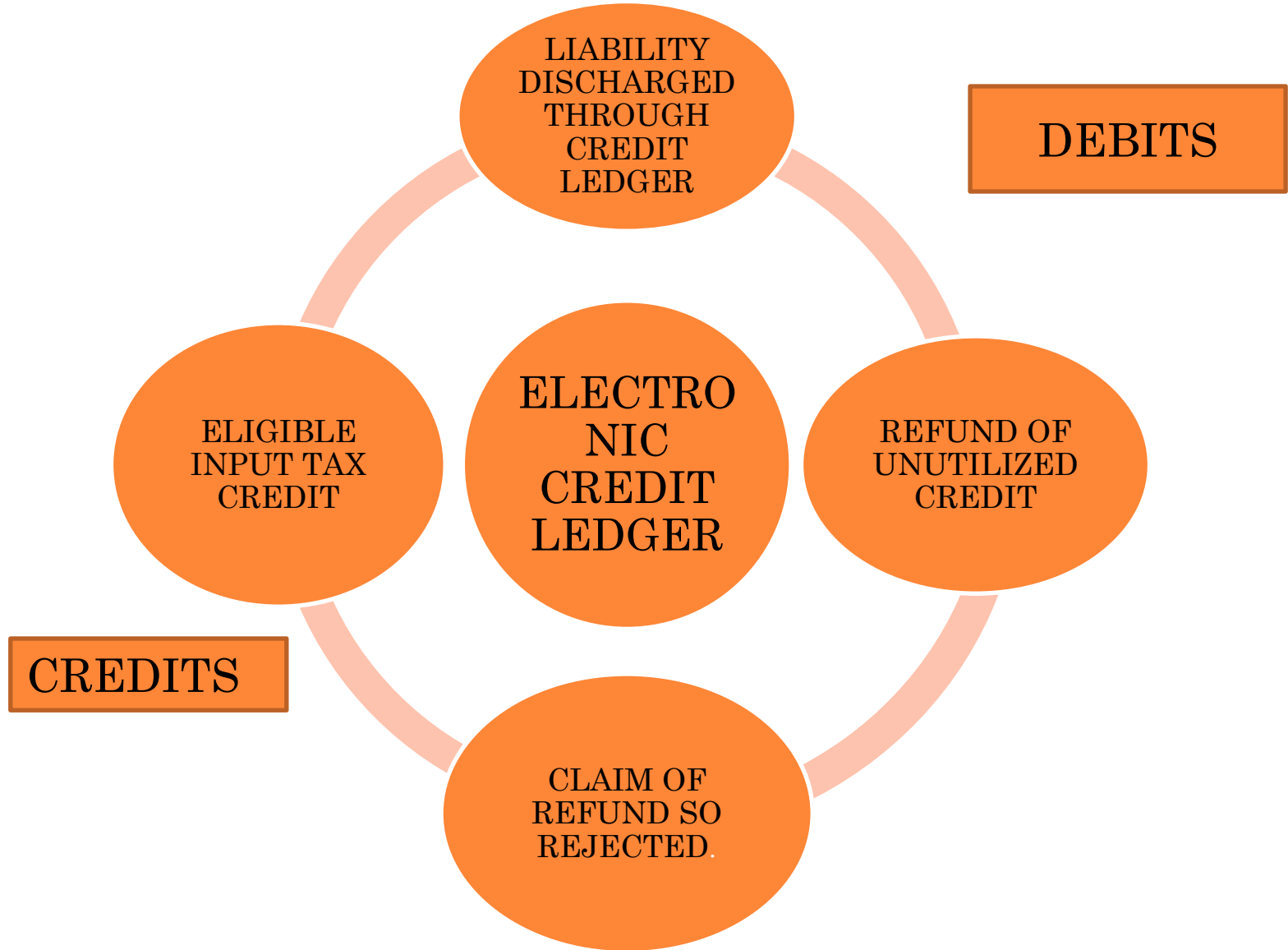
To be maintained GST-PMT-02

- Input tax credit as self assessed shall be credited here.
- Used for making payment towards Output tax.
- Balance may be refunded only in case of exports/ Inverted duty structure.
- Ledger debited to the extent of discharge of liability.

AMOUNTS TO BE CREDITED:

- Input tax credit balance uploaded from return filed under earlier law.
- Input tax credit on stock of Inputs, Semi-finished goods & Finished goods in case of new registrants .
- Permissible ITC on stock held upon conversion from composition scheme
- ITC on inward supplies from Registered Tax Payers
- ITC got distributed from Input Service Distributor (ISD)
- ITC eligible on payment made on Reverse Charge Basis





ELECTRONIC CASH LEDGER (RULE 3)

To be maintained GST-PMT-05

- Amount deposited credited.
- Used for making payment towards tax, interest, penalty, fees or any amount to be debited.
- Balance after payment may be refunded.
- Challan generated on payment in GST PMT-06 (Validity 15 days).



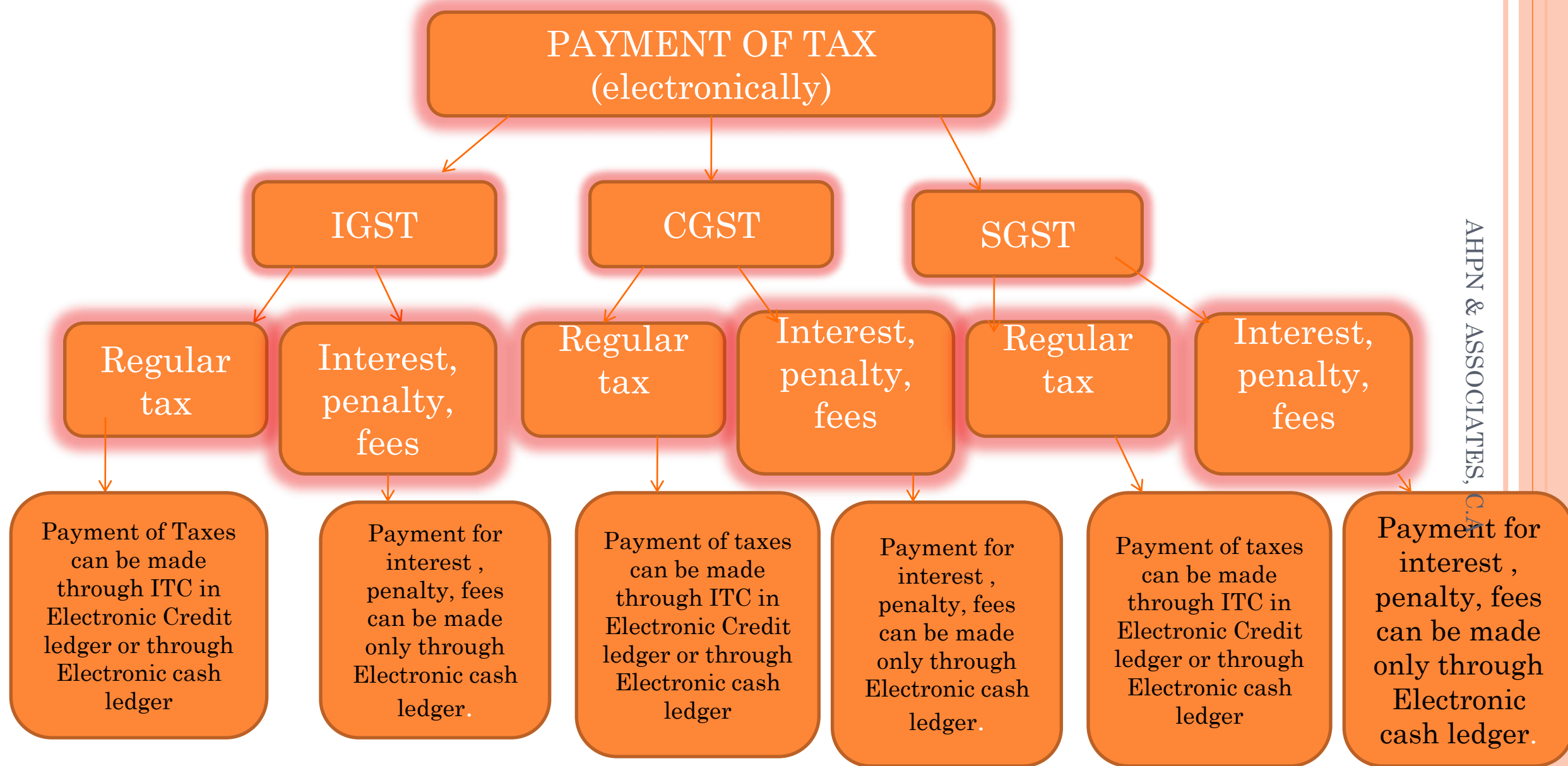
UTILIZATION OF INPUT TAX CREDIT

Credit of:	Allowed for Payment of		
	IGST	CGST	SGST
IGST	✓ (1)	✓ (2)	✓ (3)
CGST	↓ ✓ (2)	✓ (1)	
SGST	✓ (2)		✓ (1)

**The numbers represent the order of utilization of credit*



PROCESS OF TAX PAYMENT UNDER THE GST





REFUND

REFUND

- ❑ Refund application has to be made within 2 years from the relevant date.
- ❖ Time limit of 2 years not applicable on refund of balance in electronic cash ledger.
- ❖ Such refund can be claimed only in returns furnished u/s 39.
- ❑ Refund provisions for Specialised agencies like United nations or any multilateral Financial Institution or other notified person before the expiry of six months from the last day of the quarter in which such supply was received.
- ❑ Refund allowed only in cases of:
 - (i) zero rated supplies made without payment of tax;
 - (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies.
- ❑ The application shall be accompanied by Documentary evidence establish that a refund is due to the applicant; and the incidence of such tax and interest had not been passed to any other person.(Documentary and other evidence not necessary if amount claimed as refund is **less than** Rs.2 lakh.)

REFUND

- ❑ Provision of 90% **provisional refund** subject to conditions to be notified.
- ❑ The proper officer shall issue the order within sixty days from the date of receipt of application.
- ❑ In the following cases amount shall be paid to applicant instead of credited to the fund:
 - (a) refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies;
 - (b) refund of unutilized input tax credit.
 - (c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;
 - (d) refund of tax in pursuance of section 77;
 - (e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or
 - (f) the tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify.



WITHHOLDING OF REFUND BY DEPARTMENT

- If any dues are pending to be paid by the Taxpayer or if cases are pending with the Appellate Authority / Tribunal / Court for Tax, Interest or Penalty
- Refund will be on hold if Commissioner is of the opinion that grant of refund will adversely affect on revenue in case appeal is filled by either party however opportunity of hearing will be granted.
- Further refund will be adjusted against any dues of taxes, interest , penalties, fees of existing regime and GST tax regime.
- On receipt of refund application and on receipt of all documents, 90% provisional refund will be granted. The balance amount will be granted within 60 days from the date of application
- If any dues are pending to be paid by the Taxpayer or if cases are pending with the Appellate Authority / Tribunal / Court for Tax, Interest or Penalty

REFUND – RELEVANT TIME PERIOD

Situation of Refund	2 years from below Relevant Date
On account of excess payment	Date of payment of GST
On account of Export of Goods	Date on which proper officer gives an order for export known as “LET EXPORT ORDER
On account of Export of Services	Date of BRC
On account of finalization of provisional assessment	Date of the finalization order
In pursuance of an appellate authority’s order in favour of the taxpayer	Date of communication of the appellate authority’s order
On account of no/less liability arising at the time of finalization of investigation proceedings	Date of communication of adjudication order or order relating to completion of investigation
On account of accumulated credit of GST in case of a liability to pay service tax in partial reverse charge cases	Date of providing of service
On account of refund of accumulated ITC due to inverted duty structure	Last day of the financial year



INTEREST ON DELAYED REFUNDS

- If any tax ordered to be refunded to any applicant is not refunded within **sixty days** from the date of receipt of application, interest at such rate not exceeding **six per cent** of such refund from the date immediately after the expiry of sixty days from the date of receipt of application.
- Where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within **sixty days** from the date of receipt of application filed consequent to such order, interest at such rate not exceeding **nine per cent**, from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund.



LIST OF FORMS-REFUND

Sr. No	Form Number	Content
1	GST-RFD-01	Application for Refund
2	GST-RFD-02	Acknowledgement
3	GST-RFD-03	Deficiency Memo
4	GST-RFD-04	Provisional Refund Order
5	GST-RFD-05	Payment Advice
6	GST-RFD-06	Refund Sanction/ Rejection Order
7	GST-RFD-06	Interest on delayed refund order (same as refund order)
8	GST-RFD-07	Order for complete adjustment of sanctioned Refund/ order for withholding of refund
9	GST-RFD-08	Notice for rejection of application for refund
10	GST-RFD-09	Reply to show cause notice
11	GST-RFD-10	Application for Refund by any specialize agency of UN or Multilateral Financial Institution and Organizatio



ACCOUNTS AND OTHER RECORDS

ACCOUNTS & OTHER RECORDS

Maintenance of accounts by registered persons

- A registered person to keep and maintain true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with:
 - a) Invoices
 - b) bill of supply
 - c) delivery challans
 - d) credit notes
 - e) debit notes
 - f) receipt vouchers
 - g) payment vouchers
 - h) refund vouchers
 - i) e-way bills



ACCOUNTS & OTHER RECORDS

- Every registered person, other than a person paying tax under section 10, shall maintain accounts of stock in respect of goods received and supplied by him, and such account shall contain particulars of **opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample** and balance of stock including **raw material, finished goods, scrap and wastage** thereof.
- Every registered person shall keep and maintain separate account of advances received , paid and adjustments made.
- Every registered person shall keep the particulars of -
 - (a) names and complete addresses of suppliers.
 - (b) names and complete addresses of the persons to whom he has supplied goods or services.
 - (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars.

ACCOUNTS & OTHER RECORDS

- If any taxable goods are found to be stored at any place(s) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.
- Every registered person shall keep the books of account at the principal place of business and additional place of business mentioned in the registration certificate.
- Any entry shall not be erased or overwritten.
- All incorrect entries , other than clerical nature shall be scored out under attestation.
- A log of every entry edited or deleted shall be maintained.
- Books of accounts to be serially numbered.
- If any books of accounts are found at any premises other than registered premises,
 - They shall be presumed to be made by registered person

ACCOUNTS & OTHER RECORDS

- Every registered person manufacturing goods shall maintain:
 - Monthly production accounts.
 - Quantitative details of raw materials or services used in the manufacture.
 - Quantitative details of the goods so manufactured including the waste and by products.
- Every registered person supplying services shall maintain:
 - Quantitative details of goods used in the provision of services.
 - Details of input services utilised and the services supplied
- Every registered person executing works contract shall keep separate accounts for works contract showing-
 - (a) the names and addresses of the persons on whose behalf the works contract is executed;
 - (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;

ACCOUNTS & OTHER RECORDS

- (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
 - (d) the details of payment received in respect of each works contract; and
 - (e) the names and addresses of suppliers from whom he received goods or services.
- The records under these rules may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.
 - **Period of retention of accounts :**
 - For 72 months from the last date of filing of Annual Return for the year pertaining to such accounts & records.
 - Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law in force.

ACCOUNTS & OTHER RECORDS

- **Generation and maintenance of electronic records**
- Proper electronic back-up of records shall be maintained and preserved.
- In the event of destruction of such records due to accidents or natural causes, the information can be restored within reasonable period of time.
- The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.
- Where the accounts and records are stored electronically by any registered person, he shall, on demand,
- Provide the details of such files, passwords of such files where necessary for access and any other information.



ACCOUNTS & OTHER RECORDS

- Records to be maintained by owner or operator of godown or warehouse and transporters
- Every person required to maintain records and accounts, if not already registered under the Act, shall submit the details regarding his business electronically on the Common Portal in **FORM GST ENR-01** a unique enrollment number shall be generated and communicated to the said person.
- Amendment in form GST ENR-01 is possible where required.
- Any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him alongwith **GSTIN** of the registered consignor and consignee for each of his branches.
- Every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt, and disposal of such goods.
- The owner or the operator of the godown shall store the goods in such manner that they can be identified item wise and owner wise and shall facilitate any physical verification or inspection by the proper officer on demand.



RETURNS

RETURNS

RETURN FORM	PARTICULARS	DUE DATE
GSTR-1	OUTWARD SUPPLIES	10 TH OF THE NEXT MONTH
GSTR-2	INWARD SUPPLIES	15 TH OF NEXT MONTH
GSTR-3	MONTHLY RETURN PERIODIC	20 TH OF NEXT MONTH
GSTR-4	RETURN BY COMPOUNDING TAXPAYER	18 TH OF THE MONTH NEXT TO THE QUARTER
GSTR-5	RETURN BY NON RESIDENT TAXPAYER	WITHIN 7 DAYS OF THE LAST DAYS OF REGISTRATION
GSTR-6	RETURN BY INPUT SERVICE DISTRIBUTOR	13 TH OF THE NEXT MONTH
GSTR-7	TDS RETURN	10 TH OF NEXT MONTH
GSTR-8	TCS RETURN	10 TH OF NEXT MONTH
GSTR-9	ANNUAL RETURN	31 ST DECEMBER OF NEXT F.Y.
GSTR-10	FINAL RETURN	THREE MONTH FROM THE DATE OF CANCELLATION.

FURNISHING DETAILS OF OUTWARD SUPPLIES

**SECTION
37(1)**

REGISTERED PERSON OTHER THAN:

1. **ISD**
2. **NON-RESIDENT TAXABLE PERSON PERSON PAYING TAX UNDER SECTION:**
3. **10(COMPOSITION SCHEME)**
4. **51(TDS)**
5. **52(TCS)**

ON OR BEFORE 10th OF EVERY MONTH SUCCEEDING THE TAX PERIOD

SHALL FURNISH, ELECTRONICALLY, DETAILS OF OUTWARD SUPPLIES OF GOODS OR SERVICES OR BOTH

SUCH DETAILS SHALL BE COMMUNICATED TO THE RECIPIENT OF THE SAID SUPPLIES

PROVISO

REG. PERSON SHALL NOT BE ALLOWED TO FURNISH DETAILS OF OUTWARDS SUPPLIES

FROM 11th – 15th DAY OF MONTH SUCCEEDING THE TAX PERIOD

CAN BE FURTHER EXTENDED BY NOTIFICATION BY COMMISSIONER

AS PER RULES PRESCRIBED

AHP & ASSOCIATES, C.A



REG. PERSON WHO HAS BEEN COMMUNICATED DETAILS (DETAILS OF SUPPLIES MODIFIED BY RECIPIENT, IF ANY) U/SEC 38(3) OR SEC 38(4)

SHALL EITHER ACCEPT OR REJECT DETAILS SO COMMUNICATED

BETWEEN 15th – 17th DAY OF MONTH SUUCCEEDING THE TAX PERIOD

AND DETAILS PROVIDED BY HIM U/SEC 37(1) SHALL BE AMENDED ACCORDINGLY

SECTION 37(2)

REG. PERSON WHO HAS FURNISHED DETAILS U/SEC 37(1) AND WHICH REMAINED UNMATCHED U/SEC 42 OR SEC 43 (MATCHING OF ITC AND OUTPUT TAX)

SHALL RECTIFY ANY ERROR OR OMISSION IF DISCOVERED

SHALL PAY TAX/INTEREST IN CASE THERE IS SHORT PAYMENT OF TAX BECAUSE OF ANY ERROR OR OMISSION

NO RECTIFICATION SHALL BE ALLOWED AFTER DUE DATE FOR FURNISHING OF (RETURN FOR SEP. YEAR) OR (ANNUAL RETURN) WHICHEVER IS EARLIER

SECTION 37(3)

DETAILS OF OUTWARD SUPPLIES INCLUDES DETAILS OF INVOICES, DEBIT, CREDIT NOTES, REVISED INVOICES

FORM AND MANNER OF FURNISHING DETAILS OF OUTWARD SUPPLIES

**RULE
1**

**REG. PERSON REQUIRED TO FURNISH
DETAILS U/SEC 37**

**SHALL FURNISH SUCH DETAILS IN FORM
GSTR-1 ELECTRONICALLY**

**RULE
(1)**

RULE 1(2)

SUCH DETAILS SHALL INCLUDE:

a INVOICE WISE DETAILS OF ALL:

**INTER
STATE AND
INTRA
STATE
SUPPLIES
MADE TO
REG.
PERSON**

**INTER STATE
SUPPLIES WITH
INVOICE VALUE
> 2,50,000 Rs
MADE TO
UNREG.
PERSON**

**b CONSOLIDATED DETAILS OF ALL:
FOR EACH RATE OF TAX**

**INTER
STATE
SUPPLIES
MADE TO
UNREG.
PERSON**

**STATE WISE
INTER STATE
SUPPLIES WITH
INVOICE VALUE
<= 2,50,000 Rs
MADE TO UNREG.
PERSON**

**c DEBIT,
CREDIT
NOTES IF
ANY ISSUED
DURING
MONTH FOR
INVOICES
ISSUED
PREVIOUSLY**

CA JAYESH K. PATEL & ASSOCIATES

RULE 1(3)

DETAILS OF OUTWARD SUPPLIES SHALL BE MADE AVAILABLE TO THE CONCERNED REG. PERSONS (i.e. RECIPIENTS)

**IN
PART A OF FORM GSTR-2A
FORM GSTR- 4A
FORM GSTR- 6A
AFTER DUE DATE OF FILING OF FORM
GSTR-1 (i.e. AFTER 10th OF EVERY MONTH)**

**RULE
1**

RULE 1(4)

**DETAILS OF
INWARD
SUPPLIES
ADDED,
CORRECTED
OR DELETED
BY THE
RECIPIENT**

**IN HIS FORM
GSTR-2
U/SEC 38 OR
FORM GSTR-
4/GSTR-6
U/SEC 39**

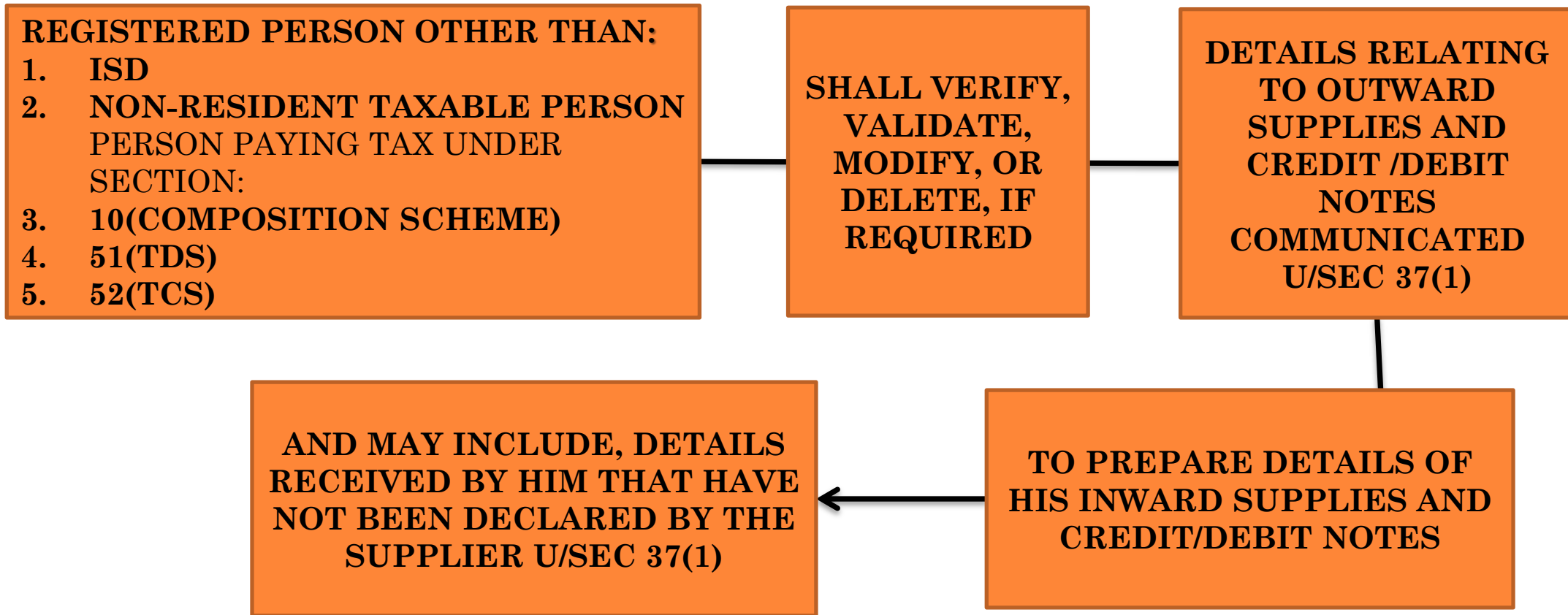
**SHALL BE MADE
AVAILABLE TO
THE SUPPLIER
ELECTRONICALLY
IN FORM GSTR-1A**

**SUCH SUPPLIER
MAY EITHER
ACCEPT OR
REJECT THE
MODIFICATIONS
MADE**

**AND FORM
GSTR-1
FURNISHED
BY THE
SUPPLIER
EARLIER
SHALL BE
AMENDED
ACCORDINGLY**

FURNISHING DETAILS OF INWARD SUPPLIES

**SECTION
38(1)**



REGISTERED PERSON OTHER THAN:

- 1. ISD**
- 2. NON-RESIDENT TAXABLE PERSON
PERSON PAYING TAX UNDER
SECTION:**
- 3. 10(COMPOSITION SCHEME)**
- 4. 51(TDS)**
- 5. 52(TCS)**

**BETWEEN 10th
– 15th DAY OF
MONTH
SUCCEEDING
THE TAX
PERIOD**

**SHALL FURNISH,
ELECTRONICALLY,
DETAILS OF
INWARD SUPPLIES
OF GOODS OR
SERVICES OR
BOTH**

**SECTION
38(2)**

**CAN BE FURTHER
EXTENDED BY
NOTIFICATION BY
COMMISSIONER**

INCLUDING DETAILS ON WHICH:

- TAX IS PAYABLE ON REVERSE
CHARGE BASIS**
- TAXABLE UNDER IGST**
- IGST PAYABLE UNDER CUSTOM
ACT**
- CREDIT AND DEBIT NOTES
RECEIVED**



**DETAILS OF SUPPLIES MODIFIED,
DELETED OR INCLUDED BY THE
RECIPIENT IN THE RETURN FURNISHED
U/SEC 38(2) OR SEC 39(2) OR SEC 39(4)**

**SHALL BE COMMUNICATED TO THE
SUPPLIER AS PER RULES**

**SECTION
38(3) &
38(4)**

**REG. PERSON WHO
HAS FURNISHED
DETAILS U/SEC
38(2) AND WHICH
REMAINED
UNMATCHED U/SEC
42 OR SEC 43
(MATCHING OF ITC
AND OUTPUT TAX)**

**SHALL
RECTIFY ANY
ERROR OR
OMISSION
IF
DISCOVERED**

**SHALL PAY
TAX/INTEREST
IN CASE THERE
IS SHORT
PAYMENT OF
TAX BECAUSE
OF ANY ERROR
OR OMISSION**

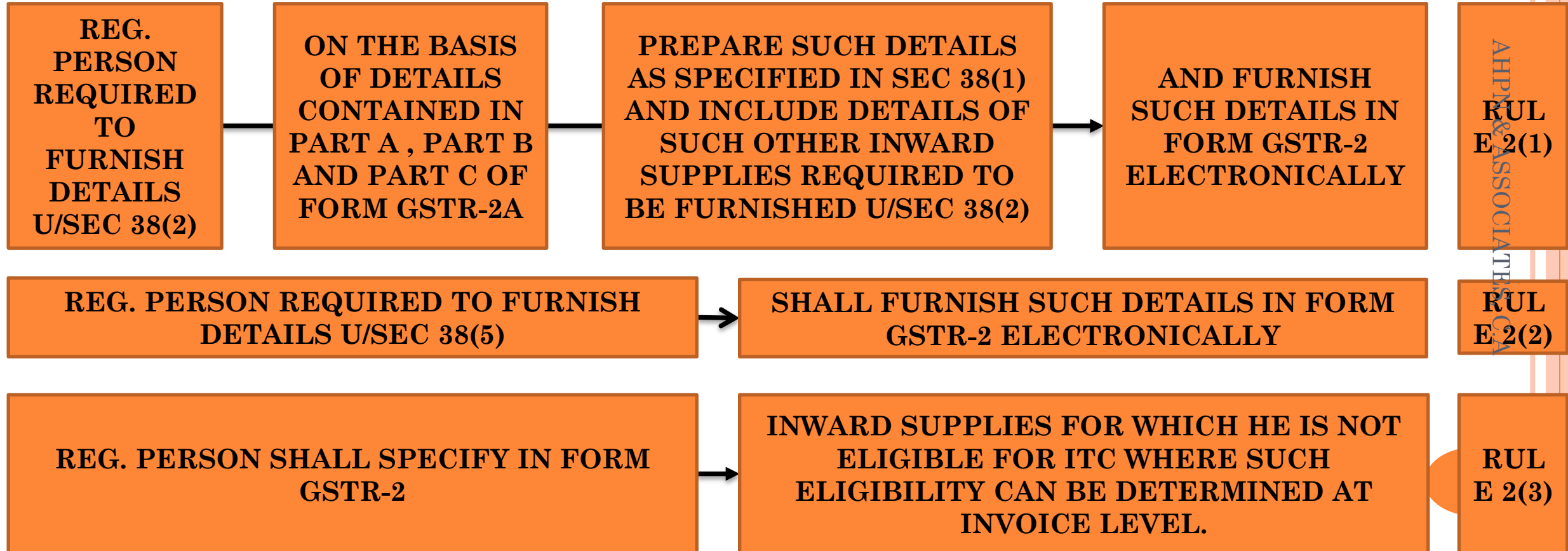
**NO RECTIFICATION SHALL
BE ALLOWED AFTER DUE
DATE FOR FURNISHING
OF (RETURN FOR SEP.
FOLLOWING END OF FIN.
YEAR) OR (ANNUAL
RETURN)
WHICHEVER IS EARLIER**

**SECTION
38(5)**



FORM AND MANNER OF FURNISHING DETAILS OF INWARD SUPPLIES

**RULE
2**



**REG. PERSON SHALL
DECLARE IN FORM
GSTR-2**



**INELIGIBLE ITC ON INWARD SUPPLIES WHICH IS
RELATABLE TO NON-TAXABLE SUPPLIES OR FOR
PURPOSE OTHER THAN BUSINESS AND CANNOT
BE DETERMINED AT INVOICE LEVEL**

**RULE
2(4)**

**DETAILS OF INVOICES
FURNISHED BY A NON-RESIDENT
TAXABLE PERSON IN HIS RETURN
IN FORM GSTR-5 UNDER RULE 5**



**SHALL BE MADE AVAILABLE TO THE
RECIPIENT OF CREDIT IN PART A OF
FORM GSTR-2A AND HE MAY INCLUDE
SAME IN FORM GSTR-2**

**RULE
2(4A)**

**DETAILS OF INVOICES
FURNISHED BY ISD IN HIS
RETURN IN FORM GSTR-6 UNDER
RULE 7**



**SHALL BE MADE AVAILABLE TO THE
RECIPIENT OF CREDIT IN PART B OF
FORM GSTR-2A AND HE MAY INCLUDE
SAME IN FORM GSTR-2**

**RULE
2(5)**

DETAILS OF TDS FURNISHED BY DEDUCTOR U/SEC 39 IN FORM GSTR-7

SHALL BE MADE AVAILABLE TO THE DEDUCTEE IN PART C OF FORM GSTR-2A AND HE MAY INCLUDE SAME IN FORM GSTR-2

RULE 2(6)

DETAILS OF TCS FURNISHED BY AN E-COMMERCE OPERATOR U/SEC 52 IN FORM GSTR-8

SHALL BE MADE AVAILABLE TO THE DEDUCTEE IN PART C OF FORM GSTR-2A AND HE MAY INCLUDE SAME IN FORM GSTR-2

RULE 2(7)

DETAILS OF INWARD SUPPLIES OF GOODS OR SERVICES OR BOTH FURNISHED IN FORM GSTR-2 SHALL INCLUDE:

a INVOICE WISE DETAILS OF ALL INTER STATE AND INTRA STATE SUPPLIES RECEIVED FROM REG. OR UNREG. PERSONS

b IMPORT OF GOODS AND SERVICES MADE

c DEBIT, CREDIT NOTES, IF ANY RECEIVED FROM SUPPLIER

RULE 2(8)

FURNISHING OF RETURNS

**SECTION
39(1)**

REGISTERED PERSON OTHER THAN:

- 1. ISD**
- 2. NON-RESIDENT TAXABLE PERSON
PERSON PAYING TAX UNDER
SECTION:**
- 3. 10(COMPOSITION SCHEME)**
- 4. 51(TDS)**
- 5. 52(TCS)**

**FOR
EVERY
CALENDER
MONTH OR
PART
THEREOF**

**ON OR
BEFORE 20th
OF MONTH
SUCCEEDIN
G SUCH
CALENDER
MONTH OR
PART
THEROF**

**SHALL FURNISH, A RETURN,
ELECTRONICALLY, OF:**

- INWARD AND OUTWARD
SUPPLIES OF GOOD OR
SERVICES OR BOTH**
- ITC AVAILED**
- TAX PAYABLE**
- TAX PAID**
- OTHER PARTICURALS AS
PRESCRIBED**

CAN BE FURTHER EXTENDED BY NOTIFICATION BY COMMISSIONER

AS PER RULES PRESCRIBED

SECTION 39(6)

FORM AND MANNER OF SUBMISSION OF MONTHLY RETURN

**RULE
3**

REGISTERED PERSON OTHER THAN:

- 1. PERSON IN SEC 14 OF IGST**
- 2. ISD**
- 3. NON-RESIDENT TAXABLE PERSON
PERSON PAYING TAX UNDER
SECTION:**
- 4. 10(COMPOSITION SCHEME)**
- 5. 51(TDS)**
- 6. 52(TCS)**

**SHALL FURNISH A RETURN SPECIFIED U/SEC
39(1) IN FORM GSTR-3 ELECTRONICALLY**

**RULE
3(1)**

**PART A OF THE RETURN UNDER
RULE 3(1) (i.e. PART A OF GSTR-3)
SHALL BE ELECTRONICALLY
GENERATED**

**ON THE BASIS OF INF. FURNISHED THROUGH
FORM GSTR-1, GSTR-2 AND BASED ON OTHER
LIABILITIES OF PRECEEDING TAX PERIODS**

**RULE
3(2)**

**REG. PERSON
FURNISHING
RETURN
UNDER RULE
3(1)**

**DISCHARGE HIS
LIABILITY TOWARDS
TAX, INTEREST,
PENALTY, FEES OR ANY
AMOUNT PAYABLE**

**BY DEBITING
ELECTRONIC
CASH/CREDIT
LEDGER**

**AND INCLUDE
DETAILS IN
PART B OF
FORM GSTR-3**

**RULE
3(3)**

**REG. PERSON CLAIMING
REFUND OF ANY BALANCE
IN ELECTRONIC CASH
LEDGER AS PER SEC 49(6)**

**MAY CLAIM SUCH
REFUND IN PART
B OF RETURN IN
FORM GSTR-3**

**SUCH RETURN SHALL
BE DEEMED TO BE AN
APP. FILED U/SEC 54**

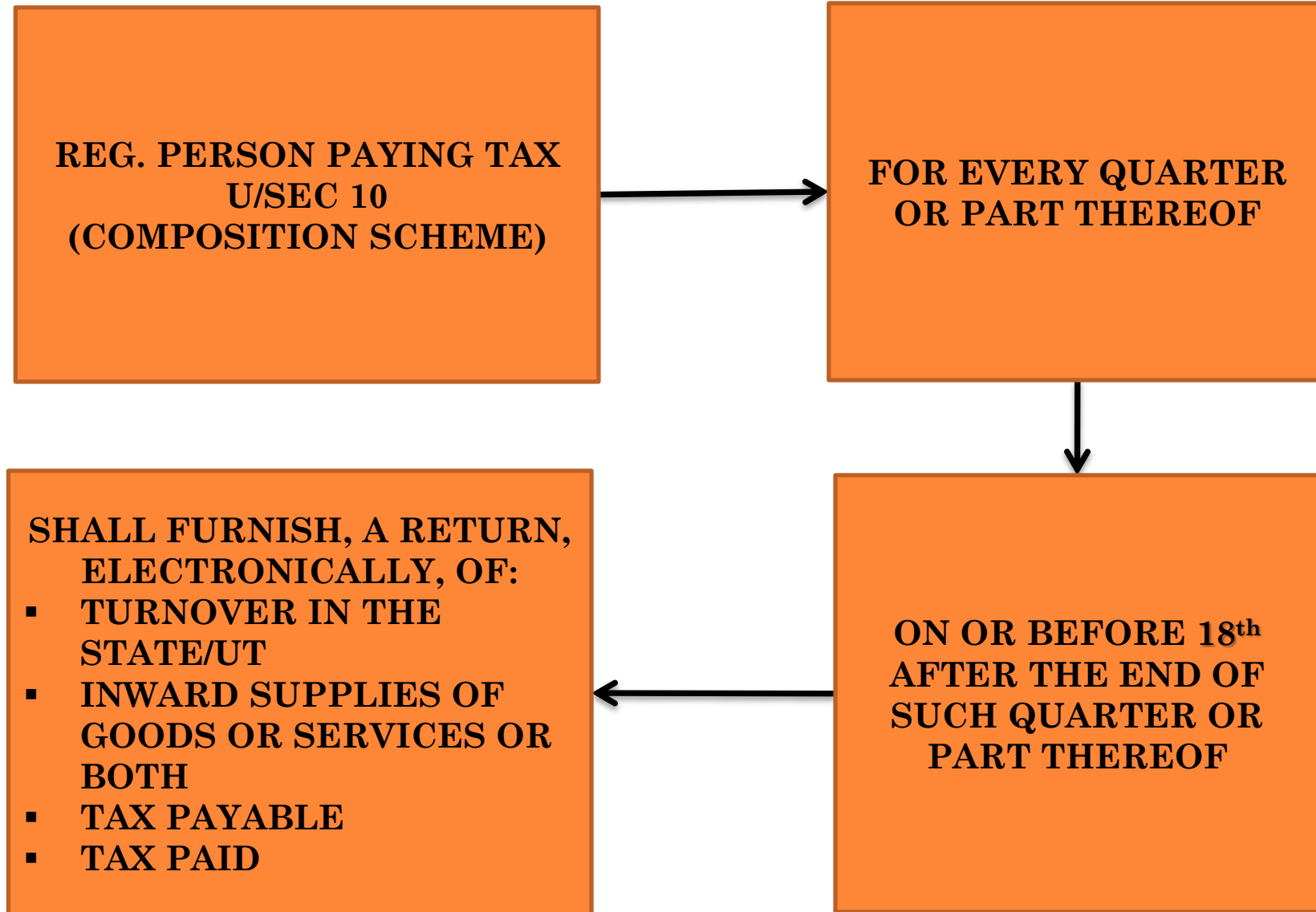
**RULE
3(4)**

**WHERE TIME LIMIT FOR FURNISHING OF
DETAILS IN FORMS GSTR-1 U/SEC 37 AND
FORM GSTR-2 U/S 38 HAS BEEN EXTENDED**

**RETURN IN FORM GSTR-3B IN
LIEU OF FORM GSTR-3 MAY BE
FURNISHED**

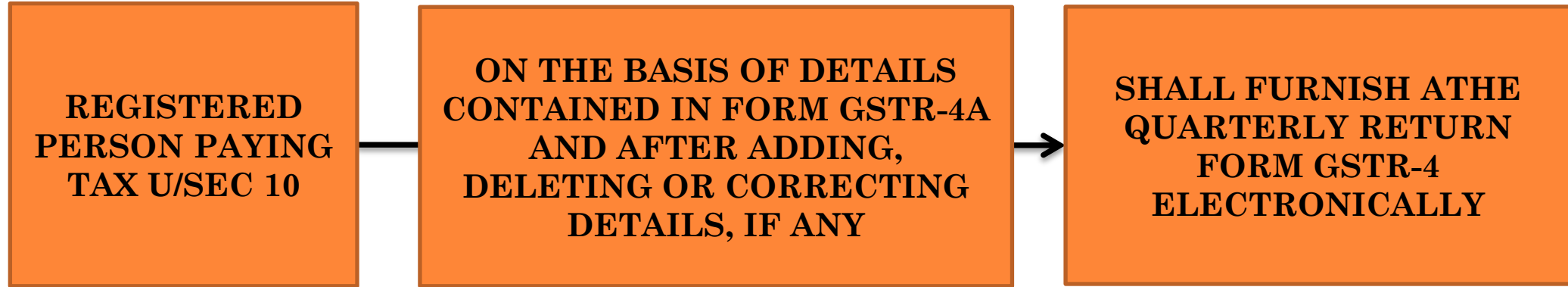
**RULE
3(5)**

**SECTION
39(2)**

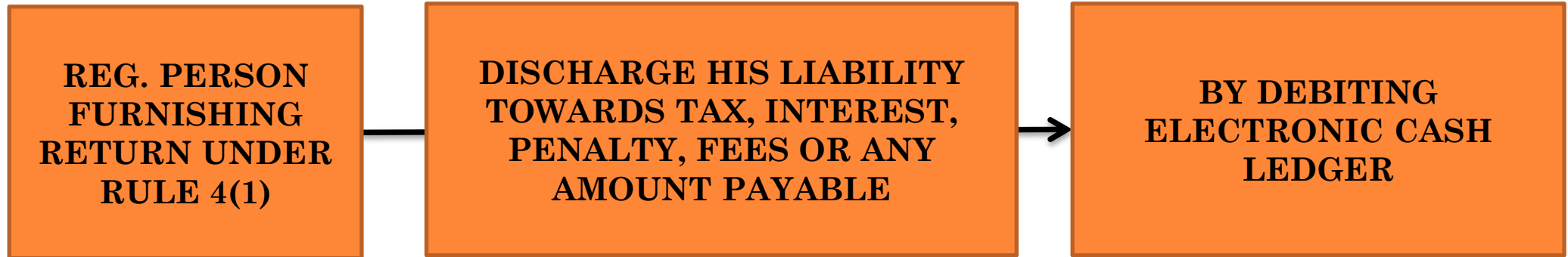


FORM AND MANNER OF SUBMISSION OF QUARTERLY RETURN BY THE COMPOSITION SUPPLIER

**RULE
4**



**RULE
4(1)**



**RULE
4(2)**

RETURN FURNISHED UNDER RULE 4(1) SHALL INCLUDE:

a INVOICE WISE INTER STATE AND INTRA STATE
INWARD SUPPLIES RECEIVED FROM REG. AND
UNREG. PERSON

b CONSOLIDATED DETAILS
OF OUTWARD SUPPLIES
MADE

**RULE
4(3)**

REGISTERED
PERSON WHO
HAS OPTED TO
PAY TAX U/SEC
10 FROM THE
BEGINNING OF
A FIN. YEAR

SHALL FURNISH
DETAILS OF
OUTWARD AND
INWARD
SUPPLIES AND
RETURN UNDER
RULE 1,2,3

FOR PERIOD
DURING
WHICH
PERSON WAS
LIABLE TO
FURNISH
SUCH
DETAILS AND
RETURN

TILL DUE DATE OF
FURNISHING RETURN (FOR
MONTH OF SEP. OF
SUCCEEDING FIN. YEAR)
OR (ANNUAL RETURN OF
PRECEEDING FIN. YEAR)
WHICHEVER IS EARLIER

**RULE
4(4)**

REGISTERED
PERSON OPTING
TO WITHDRAW OR
WHERE OPTION IS
WITHDRAWN BY
PROPER OFFICER

SHALL FURNISH IN
FORM GSTR-4,
DETAILS FOR
PERIOD PRIOR TO
OPTING FOR
PAYMENT OF TAX
U/SEC 9

TILL DUE DATE OF FURNISHING
RETURN (FOR MONTH OF SEP. OF
SUCCEEDING FIN. YEAR) OR
(ANNUAL RETURN OF PRECEEDING
FIN. YEAR) WHICHEVER IS EARLIER

**RULE
4(5)**

ANNUAL RETURN

**SECTION
44**

REGISTERED PERSON OTHER THAN:

- 1. ISD**
- 2. NON-RESIDENT TAXABLE PERSON PERSON PAYING TAX UNDER SECTION:**
- 3. 10(COMPOSITION SCHEME)**
- 4. 51(TDS)**
- 5. 52(TCS)**

**SHALL FURNISH
AN ANNUAL
RETURN FOR
EVERY FIN. YEAR
ELECTRONICALLY**

**ON OR
BEFORE 31st
DEC
FOLLOWING
THE END OF
SUCH FIN.
YEAR**

**AS PER
RULES
PRESCRIBED**

**SECTION
N
44(1)**

AHP & ASSOCIATES, C.A

**REG. PERSON
WHO IS
REQUIRED TO
GET HIS
ACCOUNTS
AUDITED
U/SEC 35**

**SHALL FURNISH,
ELECTRONICALLY, ANNUAL
RETURN U/SEC 44(1) ALONG
WITH A COPY OF AUDITED
ANNUAL ACCOUNTS AND A
RECONCILIATION
STATEMENT**

**RECONCILING VALUE OF
SUPPLIES DECLARED IN
THE RETURN FURNISHED
FOR THE FIN. YEAR WITH
AUDITED ANNUAL FIN.
STATEMENT**

**AND SUCH
OTHER
PARTICULAR
S AS MAY BE
PRESCRIBED**

**SECTION
N
44(2)**

**A TAXABLE
PERSON REG.
AS ISD**

**SHALL FURNISH A
RETURN,
ELECTRONICALLY, FOR
EVERY CALENDER MONTH
OR PART THEREOF**

**WITHIN 13 DAYS AFTER THE END OF
SUCH MONTH (i.e. ON OR BEFORE 13th
DAY)**

**SECTION
39(3)**

**REG. PERSON
REQUIRED TO
DEDUCT TAX
AT SOURCE
(TDS) U/SEC 51**

**SHALL FURNISH A
RETURN,
ELECTRONICALLY, FOR
EVERY CALENDER MONTH
OR PART THEREOF**

**WITHIN 10 DAYS AFTER THE END OF
SUCH MONTH (i.e. ON OR BEFORE 10th
DAY)**

**SECTION
39(4)**

**REG. NON
RESIDENT
TAXABLE
PERSON**

**SHALL FURNISH A
RETURN,
ELECTRONICALLY, FOR
EVERY CALENDER MONTH
OR PART THEREOF**

**(WITHIN 21 DAYS AFTER THE END OF
CALENDER MONTH) OR (WITHIN 7
DAYS AFTER THE END OF PERIOD OF
REG. AS SPECIFIED IN SEC 27(1))
WHICHEVER IS EARLIER**

**SECTION
39(5)**

FORM AND MANNER OF SUBMISSION OF RETURN BY
ISD (RULE 6), PERSON REQ. TO DEDUCT TDS (RULE 7), REG. NON TAXABLE
PERSON (RULE 5)

ISD ON BASIS OF DETAILS CONTAINED IN
FORM GSTR-6A AND AFTER ADDING,
CORRECTING, DELETING DETAILS, IF ANY



SHALL FURNISH A RETURN IN FORM
GSTR-6 ELECTRONICALLY

RULE 6

REG.
PERSON
REQUIRED
TO DEDUCT
TAX (TDS)
U/SEC 51

SHALL FURNISH A
RETURN IN FORM
GSTR-7
ELECTRONICALL
Y

DETAILS FURNISHED SHALL
BE MADE AVAILABLE TO
THE SUPPLIERS IN PARTC
OF FORM GSTR-2A AND
GSTR-4A AFTER DUE DATE
OF FILING OF FORM GSTR-7



CERTIFICATES
REFERRED IN SEC
51(3) SHALL BE
MADE AVAILABLE
TO THE DEDUCTEE
IN FORM GSTR-7A

RULE 7

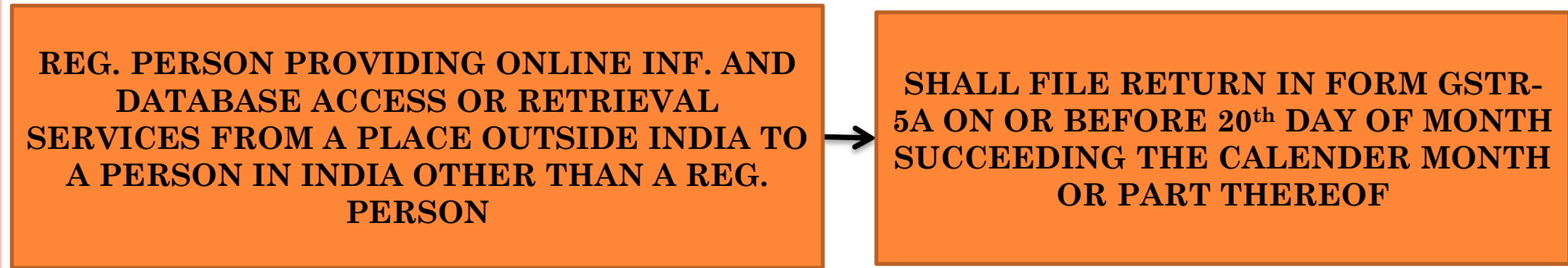
REG. NON TAXABLE PERSON



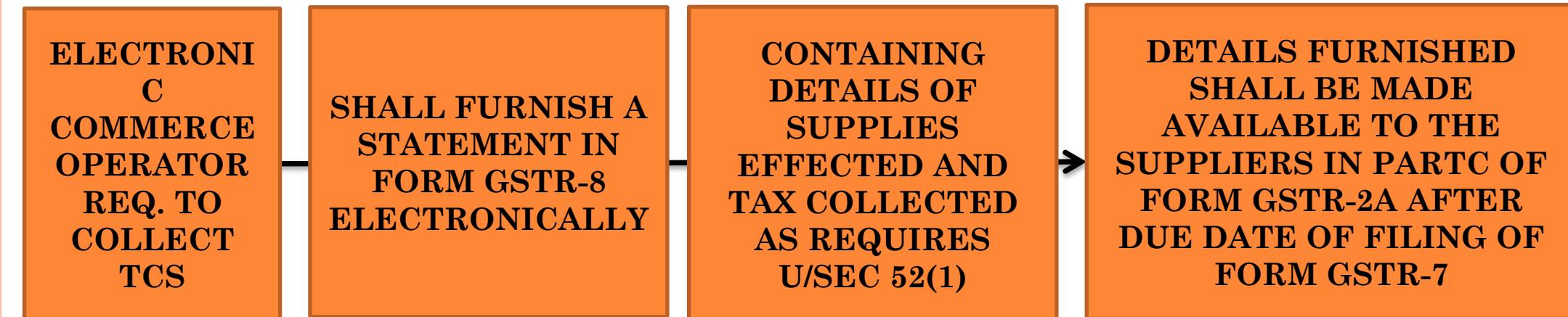
SHALL FURNISH A RETURN IN FORM
GSTR-5 ELECTRONICALLY

RULE 5

FORM AND MANNER OF SUBMISSION OF RETURN BY PERSONS PROVIDING
ONLINE INF. AND DATABASE ACCESS (RULE 5A)
STATEMENT OF SUPPLIES THROUGH AN E-COMMERCE OPERATOR (RULE 8)



RULE 5A



RULE 8



**REG. PERSON WHO IS
REQUIRED TO FURNISH
RETURN U/SEC 39(1), 39(2),
39(3), 39(5)**

**SHALL PAY TAX TO
GOVT. AS PER SUCH
RETURN**

**NOT LATER THAN LAST DATE
ON WHICH HE IS REQUIRED TO
FURNISH SUCH RETURN**

**SECTION
39(7)**

**REG. PERSON WHO IS
REQUIRED TO FURNISH
RETURN U/SEC 39(1), 39(2)**

**SHALL FURNISH A
RETURN FOR EVERY
TAX PERIOD**

**WHETHER OR NOT ANY SUPPLY OF
GOODS OR SERVICES OR BOTH HAVE
BEEN MADE DURING SUCH PERIOD**

**SECTION
39(8)**

**REG. PERSON AFTER
FURNISHING
RETURN U/SEC
39(1),(2),(3),(4) OR (5),
DISCOVER ANY
OMISSION OR
INCORRECT
PARTICULARS**

**SHALL RECTIFY
SUCH
OMISSION OR
INCORRECT
PARTICULARS**

**IN RETURN TO
BE FURNISHED
DURING MONTH
OR QUARTER
DURING WHICH
SUCH ERRORS
ARE NOTICED**

**NO RECTIFICATION SHALL BE
ALLOWED AFTER DUE DATE
FOR FURNISHING OF (RETURN
FOR SEP. OR 2nd QUARTER
FOLLOWING END OF FIN.
YEAR) OR (ACTUAL DATE OF
ANNUAL RETURN)
WHICHEVER IS EARLIER**

**SECTION
39(9)**

**A REGISTERED PERSON SHALL NOT BE ALLOWED TO FURNISH A RETURN FOR A TAX PERIOD IF
THE RETURN FOR ANY OF THE PREVIOUS TAX PERIODS HAS NOT BEEN FURNISHED BY HIM.**

**SECTION
39(10)**

ANNUAL RETURN

**RULE
21**

REGISTERED PERSON OTHER THAN:

- 1. ISD**
- 2. NON-RESIDENT TAXABLE PERSON**
- 3. CASUAL TAXABLE PERSON PERSON PAYING TAX UNDER SECTION:**
 - 4. 51(TDS)**
 - 5. 52(TCS)**

SHALL FURNISH AN ANNUAL RETURN AS SPECIFIED IN SEC 44(1) ELECTRONICALLY IN FORM GSTR-9

A PERSON PAYING TAX U/SEC 10 (COMPOSITION SCHEME) SHALL FURNISH ANNUAL RETURN IN FORM GSTR-9A

**RULE
21(1)**

ELECTRONIC COMMERCE OPERATOR REQUIRED TO COLLECT TAX U/SEC 52

SHALL FURNISH ANNUAL STATEMENT REFERRED IN SEC 52(5) IN FORM GSTR-9B

RULE 21(2)

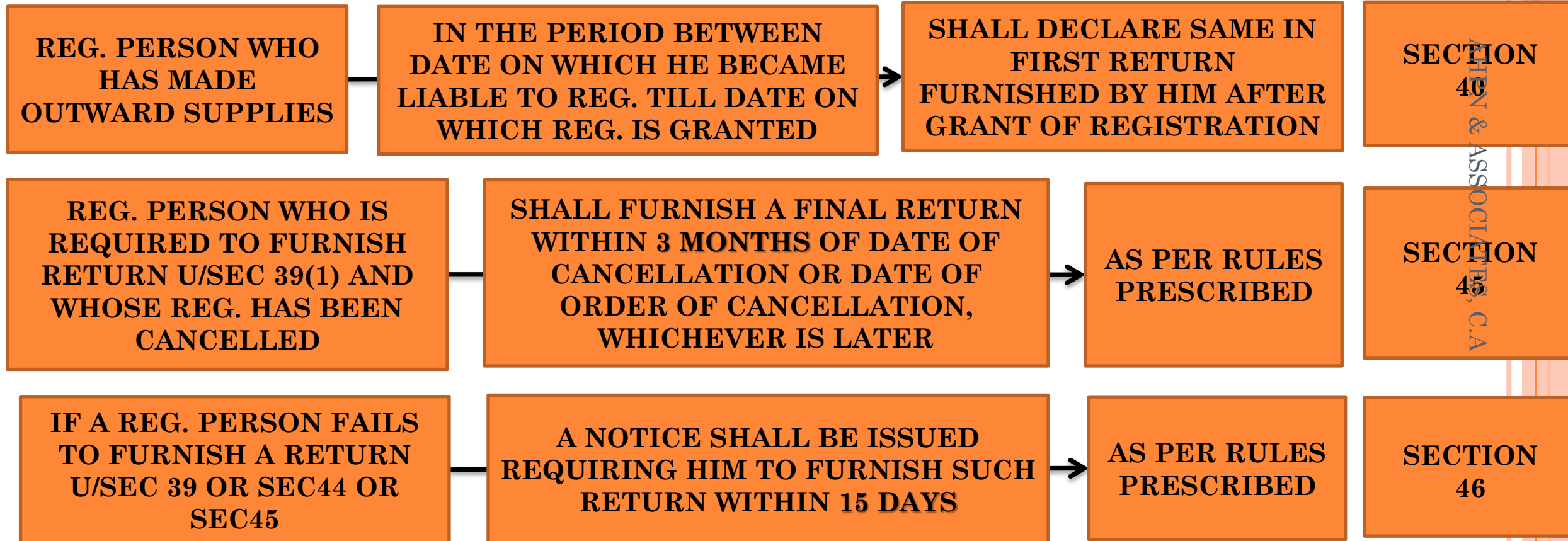
REG. PERSON WHOSE AGGREGATE TURNOVER DURING A FIN. YEAR EXCEEDS 2 CRORE RUPEES

SHALL GET HIS ACCOUNTS AUDITED AS SPECIFIED U/SEC 35(5)

AND SHALL FURNISH A COPY OF AUDITED ANNUAL ACCOUNTS AND A RECONCILIATION STATEMENT, DULY CERTIFIED, IN FORM GSTR-9C

**RULE
21(3)**

FIRST RETURN (SEC 40) FINAL RETURN (SEC 45) NOTICE
TO RETURN DEFAULTERS (SEC 46)



FINAL RETURN (RULE 22)
NOTICE TO NON-FILERS OR RETURN (RULE 9)
DETAILS OF INWARD SUPPLIES OF PERSON HAVING UIN (RULE 23)

**REG. PERSON REQUIRED TO FURNISH
A FINAL RETURN U/SEC 45**

**SHALL FURNISH SUCH RETURN
ELECTRONICALLY IN FORM GSTR-10**

RULE 22

**IF A REG. PERSON FAILS TO FURNISH
RETURN U/SEC 39/44/45/52**

**A NOTICE IN FORM GSTR-3A SHALL BE
ISSUED**

RULE 9

**EVERY PERSON WHO
HAS BEEN ISSUED A
UNIQUE IDENTITY
NUMBER AND
CLAIMS REFUND OF
TAXES PAID ON HIS
INWARD SUPPLIES**

**SHALL FURNISH (DETAILS OF
SUCH SUPPLIES OF TAXABLE
GOODS OR SERVICES OR
BOTH) AND (APPLICATION
FOR SUCH REFUND CLAIM)
ELECTRONICALLY IN FORM
GSTR-11**

**EVERY PERSON WHO HAS
BEEN ISSUED A UNIQUE
IDENTITY NUMBER FOR
OTHER PURPOSE, SHALL
ALSO FURNISH SUCH
DETAILS IN FORM GSTR-11**

RULE 23

LEVY OF LATE FEE

**SECTION
47**

**REG. PERSON WHO FAILS TO
FURNISH DETAILS OF OUTWARD OR
INWARD SUPPLIES REQUIRED U/SEC
37/38 OR RETURNS REQUIRED U/SEC
39/45 BY THE DUE DATE**

**SHALL PAY A LATE FEE OF 100 RS FOR
EVERY DAY DURING WHICH FAILURE
CONTINUES, SUBJECT TO MAX OF
5000 RS**

**SECTION
47(1)**

**REG. PERSON WHO FAILS TO
FURNISH RETURN REQUIRED U/SEC
44 BY THE DUE DATE**

**SHALL PAY A LATE FEE OF 100 RS FOR
EVERY DAY DURING WHICH FAILURE
CONTINUES, SUBJECT TO MAX OF AN
AMOUNT CALCULATED AT ¼% OF HIS
TURNOVER IN THE STATE/UT**

**SECTION
47(2)**

INSTRUCTIONS FOR GSTR-1

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



- 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.
- 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.



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



- 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; 11

- (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.



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



INSTRUCTIONS ON GSTR-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;



- 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;
- Table 4A to be auto populated;
- 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;
- 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
- 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).



- 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.
- Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
- 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.
- 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.
- Table 7 captures information on a gross value level.
- 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.

- TDS and TCS credit would be auto-populated in Table Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
- 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.
- Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
- 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.
- 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.
- Reporting criteria of HSN will be same as reported in GSTR-1.



Instruction: GSTR-3

- GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.
- Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
- Part A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
- Part B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilizing credit available in electronic credit ledger and cash ledger.
- Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
- Table 4.1 will not include zero rated supplies made without payment of taxes.
- Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
- 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.
- Utilization of input tax credit should be made in accordance with the provisions of section 49.
- GSTR-3 filed without discharging complete liability will not be treated as valid return.
- 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.
- Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
- Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

Instruction: GSTR-4

- The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant tax period.
- 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.
- 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
- 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,
 - Table 6 to capture details of outward supplies including advance and net of goods returned during the current tax period.
 - Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.
 - 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.
 - TDS credit would be auto-populated in a Table 9.

INSTRUCTIONS OF GSTR-5

- GSTR-5 is applicable to non-resident taxable person and it is a monthly return.
- The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
- 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.
- Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
- Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.
- 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.

○ 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.

○ Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.

○ 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.

INSTRUCTIONS OF GSTR-6

- GSTR 6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
- ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR 6.
- 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.
- ISD will have late fee and any other liability only.
- 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.
- Ineligible ITC will be in respect of supplies made as per Section 17(5).
- 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.
- Table 7 in respect of mismatch liability will be populated by the system. 1
- Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.

INSTRUCTIONS OF GSTR-7

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

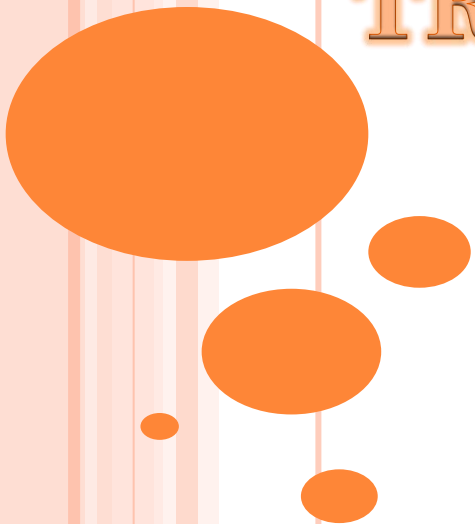
INSTRUCTIONS OF GSTR-8

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

INSTRUCTIONS OF GSTR-11

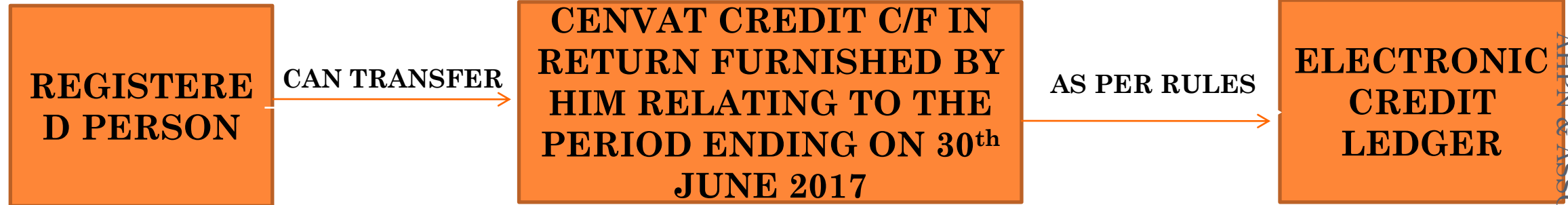
1. Terms Used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
2. UIN holder has to file GSTR-11 for claiming refund on quarterly basis or otherwise as and when required to file by proper officer.
3. Table 3 of GSTR 11 will be populated from GSTR-1.
4. UIN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

TRANSITIONAL -STOCK



TRANSITIONAL PROVISION FOR INPUT TAX CREDIT

SECTION
140(1)



PROVISO

REG. PERSON SHALL BE ALLOWED TO TAKE CREDIT IF FOLLOWING CONDITIONS ARE MET:

1 CREDIT IS ADMISSIBLE AS ITC UNDER GST ACT

2 ALL RETURNS REQUIRED FROM 1st JAN,2017 TO 30th JUNE,2017 UNDER EXISTING LAW HAS FURNISHED

3 CREDIT IS NOT RELATED TO GOODS EXEMPTED UNDER GST ACT

**REG.
PERSON
ENTITLED
TO ITC**

**DECLARE
IN FORM
GST TRAN-1**

**AMOUNT
OF ITC HE
IS
ENTITLED
TO**

**WITHIN 90
DAYS (i.e. 28th
SEP, 2017)**

**CAN BE
EXTENDED
FOR
FURTHER 90
DAYS**

**RULE
1(1)**

PROVISO

**IN CASE OF A CLAIM U/S 140(1), APPLICANT SHALL SPECIFY
SEPARATELY:**

**VALUE OF CLAIMS U/S 3, 5(3),
6, 6A & 8(8) OF CST ACT MADE
BY THE APPLICANT**

**SERIAL NO. & VALUE OF
DECLARTIONS IN FORMS C, F AND
CERTIFICATES IN FORM E, H, I
SUBMITTED BY THE APPLICANT**

**REGISTERED
PERSON**

CAN TRANSFER →

**UNAVAILED CENVAT
CREDIT IN RESPECT OF
CAPITAL GOODS NOT C/F IN
FURNISHED BY HIM
RELATING TO THE PERIOD
ENDING ON 30th JUNE 2017**

AS PER RULES →

**ELECTRONIC
CREDIT
LEDGER**

**SECTION
140(2)**

PROVISO

**REG. PERSON SHALL BE ALLOWED TO TAKE CREDIT IF FOLLOWING
CONDITIONS ARE MET:**

1

**CREDIT WAS ADMISSIBLE
AS CENVAT CREDIT UNDER
EXISTING LAW**

2

**CREDIT IS ADMISSIBLE AS
ITC UNDER GST ACT.**

**UNAVAILED CENVAT CREDIT= TOTAL CENVAT CREDIT – CENVAT CREDIT ALREADY
AVAILED**

IN CASE OF A CLAIM U/S 140(2), APPLICANT SHALL SPECIFY SEPARATELY:

IN CASE OF EVERY ITEM OF CAPITAL GOODS

**AMOUNT OF ITC
ALREADY AVAILED
UNDER EXISTING
LAW**

**AMOUNT OF ITC
YET TO BE AVAILED
UNDER EXISTING
LAW**

**IN CASE OF A CLAIM U/S 140(3), 140(4)(b), 140(6), 140(8),
APPLICANT SHALL SPECIFY SEPARATELY:**

**DETAILS OF STOCK
HELD ON 1st JULY, 2017**

**RULE
1(2)(a)**

**RULE
1(2)(b)**



**REG. PERSON
UNDER GST
WHO WAS NOT
LIABLE TO BE
REG. UNDER
EXISTING LAW**

CAN TRANSFER

**CREDIT OF
ELIGIBLE DUTIES
IN RESPECT OF
INPUTS HELD IN
STOCK OR IN
SEMI-FINISHED OR
FINISHED GOODS**

AS PER RULES

**SUBJECT TO
CONDITIONS**

**ELECTRONIC
CREDIT
LEDGER**

**SECTION
140(3)**

CONDITIONS:

1

**SUCH INPUTS
OR GOODS
ARE USED FOR
MAKING
TAXABLE
SUPPLIES**

2

**REG. PERSON
IS ELIGIBLE
FOR ITC ON
SUCH INPUTS
UNDER GST
ACT**

3

**REG. PERSON
IS IN
POSSESSION
OF INVOICE
EVIDENCING
PAYMENT OF
TAX**

4

**SUCH
INVOICES
WERE ISSUED
NOT EARLIER
THAN 1st
JULY, 2016**

5

**SUPPLIER OF
SERVICES IS
NOT ELIGIBLE
FOR ANY
ABATEMENT
UNDER GST
ACT**

**PROVISO
TO
SEC140(3)**

AHPN & ASSOCIATES, C.A



**AT SUCH RATE,
IN SUCH
MANNER
AS PRESCRIBED
IN RULES**

**ALLOWED
TO TAKE
CREDIT**

**WHO IS NOT IN
POSSESSION OF
AN INVOICE
EVIDENCING
PAYMENT OF
DUTY IN RESPECT
OF INPUTS**

**REG. PERSON
OTHER THAN A
MANUFACTURER
OR A SUPPLIER
OF SERVICES**

**REG. PERSON WHO
WAS NOT REG.
UNDER EXISTING
LAW**

**ALLOWED TO AVAIL
ITC ON GOODS
HELD IN STOCK ON
1st JULY, 2017**

**IN RESPECT OF
WHICH HE IS NOT
IN POSSESSION OF
ANY DOCUMENT**

**RULE
1(4)(a)**

**AT RATE OF 60% IF
CGST IS 9% OR
MORE (i.e. 18% OR
MORE GST RATE)**

**AT RATE OF 40% IF
CGST IS LESS THAN
9% (i.e. LESS THAN 18%
GST RATE)**

**WHERE IGST PAID ON SUCH
GOODS, AMOUNT OF CREDIT
SHALL BE ALLOWED AT 30% (FOR
18% OR MORE) AND 20% (FOR LESS
THAN 18%)**

DEEMED CREDIT SCHEME WILL GO ON FOR 6 MONTHS FROM GST DATE, SO STOCKS LYING AS ON 30th JUNE, 2017 HAVE TO BE SOLD MAXIMUM UPTO 31ST DECEMBER, 2017. NO CREDIT WILL BE AVAILABLE IF THESE GOODS ARE SOLD AFTER DECEMBER 2017.



**CREDIT UNDER RULE 1(4)(a) SHALL BE AVAILED IF FOLLOWING
CONDITIONS ARE MET**

**RULE
1(4)(b)**

1
**GOODS
WERE NOT
EXEMPT OR
NIL RATED
UNDER
EXCISE ACT**

2
**DOCUMENTS
FOR
PROCUREMENT
OF SUCH GOODS
IS AVAILABLE
WITH REG.
PERSON**

3
**REG. PERSON AVAILING THIS
SCHEME AND FURNISHED DETAILS
OF STOCK IN ACC. WITH RULE 1(2)(b),
SUBMIT A STATEMENT IN FORM GST
TRAN-2 AT END OF EACH OF SIX TAX
PERIOD DURING WHICH SCHEME IS
IN OPERATION INDICATING THEREIN
DETAILS OF SUPPLIES OF SUCH
GOODS EFFECTED DURING THE TAX
PERIOD**

4
**AMOUNT OF CREDIT ALLOWED
SHALL BE CREDITED TO
ELECTRONIC CREDIT LEDGER
MAINTAINED IN FORM GST
PMT-2**

5
**STOCK OF GOODS ON WHICH
CREDIT IS AVAILED IS SO
STORED THAT CAN BE EASILY
IDENTIFIED BY REG. PERSON**

REG. PERSON WHO WAS ENGAGED IN MANUFACTURE OF TAXABLE AS WELL AS EXEMPTED GOODS AND LIABLE TO TAX UNDER EXCISE ACT

SHALL BE ENTITLED TO TAKE IN HIS ELECTRONIC CREDIT LEDGER

**a) CENVAT CREDIT C/F IN RETURN (AS PER SEC 140(1))
b) CENVAT CREDIT IN RESPECT OF INPUTS HELD IN STOCK, SEMI-FINISHED OR FINISHED GOODS (AS PER SEC 140(3))**

SECTION 140(4)

REG. PERSON CAN TRANSFER CREDIT OF ELIGIBLE DUTIES IN RESPECT OF INPUT/ INPUT SERVICES RECEIVED AFTER 30th JUNE, 2017 ,IN HIS ELECTRONIC CREDIT LEDGER

IF DUTY HAS BEEN PAID BY THE SUPPLIER UNDER EXISTING LAW

AND INVOICES/DOCUMENT WAS RECORDED IN THE BOOKS OF ACCOUNT WITHIN A PERIOD OF 30 DAYS FROM 1st JULY, 2017 (CAN BE FURTHER EXTENDED FOR 30 DAYS)

SECTION 140(5)

REG. PERSON SHALL FURNISH A STATEMENT AS PER RULES PRESCRIBED



IN CASE OF CLAIM U/S 140(5), APPLICANT SHALL FURNISH FOLLOWING DETAILS:

1 NAME OF SUPPLIER, SERIAL NO. & DATE OF ISSUE OF INVOICE/ DOCUMENT THROUGH WHICH ITC WAS ADMISSIBLE UNDER EXISTING LAW

2 DESCRIPTION AND VALUE OF GOODS AND SERVICES

3 QUANTITY IN CASE OF GOODS AND UNIT/UNIT QUANTITY CODE

4 AMOUNT OF ELIGIBLE DUTIES/VAT/ ENTRY TAX CHARGED BY THE SUPPLIER

5 DATE ON WHICH RECEIPT OF GOODS/ SERVICES ENTERED IN BOOKS

THE AMOUNT OF CREDIT SPECIFIED IN THE APPLICATION IN FORM GST TRAN-1 SHALL BE CREDITED TO THE ELECTRONIC CREDIT LEDGER OF THE APPLICANT MAINTAINED IN FORM GST PMT-2 ON THE COMMON PORTAL

RULE 1(2)(c)

RULE 1(3)

REG. PERSON WHO WAS EITHER PAYING TAX AT FIXED RATE OR PAYING A FIXED AMOUNT IN LIEU OF TAX PAYABLE

CAN TRANSFER

CREDIT OF ELIGIBLE DUTIES IN RESPECT OF INPUTS HELD IN STOCK OR IN SEMI-FINISHED OR FINISHED GOODS

AS PER RULES SUBJECT TO CONDITIONS

ELECTRONIC CREDIT LEDGER

SECTION 140(6)

CONDITIONS:

1 **SUCH INPUTS OR GOODS ARE USED FOR MAKING TAXABLE SUPPLIES**

2 **REG. PERSON IS NOT PAYING TAX UNDER SEC 10**

3 **REG. PERSON IS ELIGIBLE FOR ITC ON SUCH INPUTS UNDER GST ACT**

4 **REG. PERSON IS IN POSSESSION OF INVOICE EVIDENCING PAYMENT OF TAX**

5 **SUCH INVOICES WERE ISSUED NOT EARLIER THAN 1st JULY, 2016**

ITC ON ANY SERVICE RECEIVED PRIOR TO 1st JULY, 2017 BY AN ISD SHALL BE ELIGIBLE FOR DISTRIBUTION AS CREDIT UNDER GST ACT EVEN IF INVOICES RELATED TO SUCH SERVICES RECEIVED ON OR AFTER 1st JULY, 2017

**SECTION
140(7)**

REG. PERSON HAVING CENTRALISED REGISTRATION CAN AVAIL OR TRANSFER CREDIT TO ANY OF HIS UNIT TO ELECTRONIC CREDIT LEDGER. SUCH CREDIT IS ALLOWED IF IT IS ADMISSIBLE AS ITC UNDER GST ACT. SUCH CREDIT MAY BE TRANSFERRED TO ANY OF THE REG. PERSON HAVING SAME PAN FOR WHICH CENTRALISED REG. WAS OBTAINED UNDER EXISTING LAW.

**SECTION
140(8)**

IF ANY CENVAT CREDIT AVAILED FOR THE INPUT SERVICES PROVIDED UNDER THE EXISTING LAW HAS BEEN REVERSED DUE TO NON-PAYMENT OF CONSIDERATION WITHIN A PERIOD OF 3 MONTHS, SUCH CREDIT CAN BE RECLAIMED IF THE REG. PERSON HAS MADE THE PAYMENT OF CONSIDERATION FOR THAT SUPPLY OF SERVICES WITHIN A PERIOD OF 3 MONTHS FROM 1st JULY, 2017

**SECTION
140(9)**

MISCELLANEOUS TRANSITIONAL PROVISION

**SECTION
142(11)**

**NO TAX SHALL BE PAYABLE
ON GOODS UNDER GST ACT TO
THE EXTENT TAX WAS
LEVIABLE ON SAID GOODS
UNDER VAT ACT**

**NO TAX SHALL BE PAYABLE
ON SERVICES UNDER GST ACT
TO THE EXTENT TAX WAS
LEVIABLE ON SAID SERVICES
UNDER FINNCE ACT, 1994**

**IF TAX WAS PAID ON ANY
SUPPLY BOTH UNDER VAT ACT
AND FINANCE ACT, TAX SHALL
BE LEVIABLE UNDER GST ACT**

**TAXABLE PERSON SHALL BE
ENTITLED TO TAKE CREDIT
OF VAT OR SERVICE TAX PAID
UNDER EXISTING LAW TO THE
EXTEND OF SUPPLIES MADE
AFTER 1st JULY, 2017**



IF ANY GOODS SENT ON APPROVAL BASIS, NOT EARLIER THAN 6 MONTHS (i.e. NOT BEFORE 1st JAN, 2017) AND SUCH GOODS ARE REJECTED OR NOT APPROVED BY THE BUYER

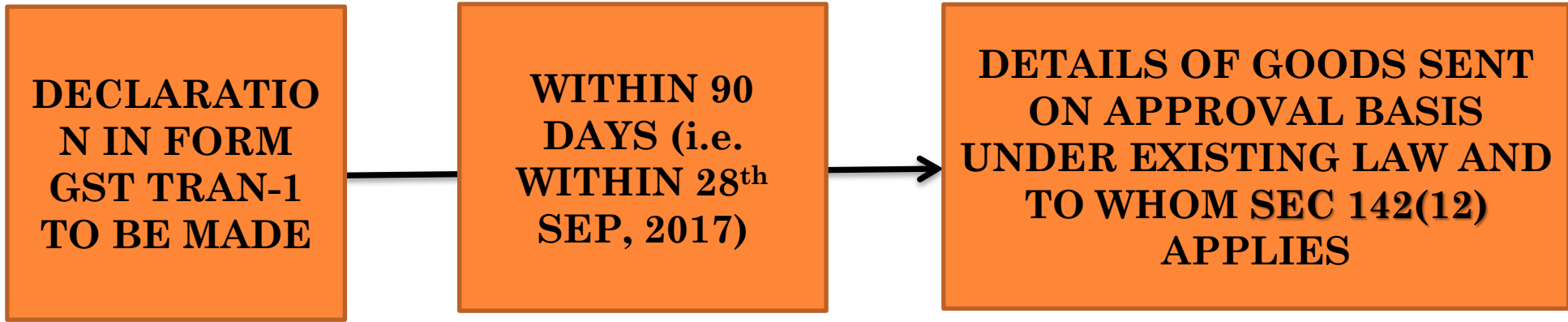
NO TAX SHALL BE PAYABLE IF SUCH GOODS ARE RETURNED TO THE SELLER WITHIN PERIOD OF 6 MONTHS FROM 1st JULY, 2017 (i.e. WITHIN 31st DEC, 2017)

CAN BE EXTENDED FOR FURTHER 2 MONTHS

SECTION 142(12)

TAX SHALL BE PAYABLE BY THE PERSON RETURNING THE GOODS IF SUCH GOODS ARE RETURNED AFTER 31st DEC, 2017 AND GOODS ARE LIABLE TO TAX UNDER GST ACT

TAX SHALL BE PAYABLE BY THE PERSON WHO HAS SENT THE GOODS ON APPROVAL BASIS IF SUCH GOODS ARE NOT RETURNED WITHIN 31st DEC, 2017 AND GOODS ARE LIABLE TO TAX UNDER GST ACT



RULE 4

THE AMOUNT CREDITED UNDER RULE 1(3) MAY BE VERIFIED AND PROCEEDINGS UNDER SEC 73/74 SHALL BE INITIATED IN RESPECT OF ANY CREDIT WRONGLY AVAILED WHETHER WHOLLY OR PARTLY

RULE 5





THANKS FOR YOUR PATIENT HEARING

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