

# **GST Annual Return & Reconciliation Statement**

**GST Session  
Webinar**

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## Annual Return – GSTR 9

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- ❑ Clause by clause analysis of GSTR 9C
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# Introduction and Legal Framework



# Annual Return

## Brief Introduction to Annual Returns

### Annual Return (Sec 44 of CGST Act) – GSTR 9

Every regular Tax payer has to file Annual Return in Form GSTR 9 by 31<sup>st</sup> December of the next Financial Year. Due date for Annual Return for FY 2023-24 is 31<sup>st</sup> December, 2024



Who Shall File?



Who need not  
file?



Importance



Contents of  
Annual Return

# Aggregate Turnover

**Aggregate Turnover (on All India Basis)** – Value of all Taxable Supplies + Exempt Supplies + Export of Goods/Services + Inter State Supplies under Same PAN (Inter State Stock Transfer) – (CGST/ SGST/ UTGST/ IGST/ Cess) but excludes Supplies received under RCM

## Period and Turnover

**A**

Turnover for April 23 to March 24 considered for Aggregate Turnover and Annual Return to be furnished for said period

## Entities having Multiple GSTINs

**B**

State A – 50 Lacs  
State B – 200 lacs  
State C – 10 lacs  
State D - NIL  
**(AR for all 4 GSTINs)**

## Nature of T/O

**C**

Entity A-3 Segments –  
Single GSTIN  
Taxable (10 Lacs)  
Exempt – (200 Lacs)  
Exports (100 Lacs)  
**AR Required**

## Outward Type

**D**

Outward GTA – T/O –  
Rs 2 Crores  
Other tax'ble– 10 lacs  
**AR Required**

## Information and Documents to be prepared/ Required -

- Copies of Annual Accounts – Balance Sheet, P&L, Notes to Accounts, Cash Flow Statement, Audit Report
- Sales, Purchase Register and Stock Transfer
- Details of tax paid under RCM and ITC availed
- Copies of GSTR 1 and GSTR 3B, Tax Payment Challans
- HSN of Goods – Inward and Outward (Major)
- Top 10 suppliers and Customers

## Information and Documents to be prepared/ Required -

- Income Tax Return, Tax Audit Report and Transfer Pricing Report
- Export and Import Details
- Copies of Agreements and Contracts
- Outstanding Report – Pending payments for Creditors
- Memorandum and Articles of Association
- GST Registration Certificate with place of businesses
- Copy of Inward Supply Register matching with ECL

## Information and Documents to be prepared/ Required -

- Details of Refund claims – Filed and Sanctioned
- Trial Balance (Opening, Credit, Debit and Closing)
- ITC availed in Current Financial Year and Subsequent Financial Year
- ITC of Previous Year availed in Current Year
- ITC reversed – As per Sec 17(5), non payment to suppliers, Rule 42 and 43 Reversal, GSTR 2A mismatch
- ITC Reco. with GSTR 2A/2B
- Other Reconciliation Statements

# Reconciliations – Outward, Inward & RCM



# Data Preparation for Audit -

## Reconciliation – Outward Supplies

GSTR 1 Vs. GSTR  
3B

Books Vs. GSTR 1  
Vs. GSTR 3B

Reco with ECL –  
Books Vs. Portal

Financial Vs. Returns

Taxes paid – Books  
Vs. Returns

E-Way Bills Vs.  
Books

E-Way Bills Vs.  
Returns

Taxes paid monthly  
Vs. Liability in  
Returns

# Data Preparation for Audit -

## Reconciliation – Input Tax Credit

ITC claimed as per  
Books and Returns

Reconciliation –  
Monthly ITC as per  
Books and GSTR  
2A/2B

ITC ineligible as per  
Books and Returns

ITC bifurcation –  
Inputs and Capital  
Goods

ITC attributable to  
Taxable and Exempt  
supplies

Reversal of ITC –  
Invoice-wise

ITC Reco – Portal  
Vs. Books

Excess claim of ITC if  
any – Reversal with  
Interest

# Data Preparation for Audit -

## Reconciliation – RCM

RCM as per Books and  
payment as per Returns

Pending RCM liability to be  
paid

ITC availed on RCM

ITC on RCM not availed

Import of Services – RCM  
paid

Overseas Group Company  
Service – RCM paid

# Data Preparation for Audit -

## Other Information/Details

Statement of Refund  
Claims filed Vs.  
Sanctioned

Reasons for  
difference in  
Turnover – Books Vs.  
Returns

Return filing MIS –  
GSTR 1, GSTR 3B  
and other Returns

Details of Stock  
Transfer – Same  
State and Outside  
State

Export register –  
Shipping Bill, Port  
Code and Export  
Details

Details of Debit and  
Credit Notes – Issued  
within time/ Outside  
time allowed as per  
GST Law

Returns to Suppliers  
and ITC reversed –  
Match with GSTR 2A

Financial Debit or  
Credit Notes issued

# Data Preparation for Audit -

## Other Information/Details – In-Ineligible ITC

Stock Write Offs – Non  
moving/ Damaged stock

Insurance Claims Lodged

Schemes and Samples  
distributed

Free Supply materials

ITC on F&B, Construction,  
Rent a Cab

GST paid on purchase of  
Motor Vehicles (Car),  
Insurance & Repairs

# Annual Return - Basics

Dashboard > Annual Return English

File Annual Returns

Financial Year • Indicates Mandatory Fields

2020-21 ▼ SEARCH

<p><b>Annual Return GSTR9</b></p> <p><b>Due Date - 31/12/2021</b></p> <p><span>PREPARE-ONLINE</span> <span>PREPARE OFFLINE</span></p>	<p><b>Reconciliation Statement GSTR 9C</b></p> <p><b>Due Date - 31/12/2021</b></p> <p><span>INITIATE-FILING</span> <span>PREPARE OFFLINE</span></p>
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# Annual Return – Online Preparation

## Help

1. **NIL** GSTR-9 RETURN can be filed, if you have:

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

during the Financial Year

2. GSTR-9 can be filed online. It can also be prepared on Offline tool and then uploaded on the Portal and filed.

3. Annual return in Form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year unless exempted by Government through notification.

4. All applicable statements of Forms GSTR-1/IFF and returns in Form GSTR-3B of the financial year should have been filed before filing GSTR-9.

5. In case, you are required to file GSTR-9C (Reconciliation statement and Certification), the same shall be enabled on the dashboard post filing of GSTR-9.

# Annual Return – Menu Selection

## GSTR-9 Annual return for Normal taxpayers



GSTIN - . . . . . Legal Name - . . . . . Trade Name - C.  
LIMITED  
Status - Not filed FY - 2020-21 Due Date - 31/12/2021

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	<p>Do you want to file a Nil return? *</p> <p><b>Note:</b> Nil return can be filed for the Financial year, if you have: -</p> <ul style="list-style-type: none"><li>• NOT made any outward supply (commonly known as sale); AND</li><li>• NOT received any goods/services (commonly known as purchase); AND</li><li>• NO other liability to report; AND</li><li>• NOT claimed any credit; AND</li><li>• NOT claimed any refund; AND</li><li>• NOT received any order creating demand</li></ul>	<p><input type="radio"/> Yes <input checked="" type="radio"/> No</p>

# Annual Return - Header

GSTIN -

Legal Name -  
LIMITED

Trade Name - C...

Status - Not filed

FY - 2020-21

Due Date - 31/12/2021

## Steps to prepare GSTR-9 return online

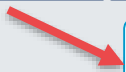
1. Download the draft system computed GSTR-9, summary of Form GSTR-1/IFF and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on **PREVIEW DRAFT GSTR-9 (PDF)** button to view summary in PDF and **PREVIEW DRAFT GSTR-9 (EXCEL)** to view summary in Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1/IFF SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

DOWNLOAD TABLE 8A DOCUMENT DETAILS



Download **"System Computed Summary"** for  
verification and reference purpose

# Annual Return – Tables

## Table 4 to 9

### 4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated tax
₹13,12,018.40	₹1,87,563.32
Central Tax	State/UT Tax
₹24,300.00	₹24,300.00
CESS	
₹0.00	

### 5.Details of Outward supplies made during the financial year on which tax is not payable

Value (₹)
₹0.00

### 6.Details of ITC availed during the financial year.

Integrated tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

### 7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated tax	Central Tax
₹-	₹-
State/UT Tax	CESS
₹-	₹-

### 8. Other ITC related information

Integrated tax	Central Tax
₹10,105.00	₹3,328.27
State/UT Tax	CESS
₹3,328.27	₹0.00

### 9.Details of tax paid as declared in returns filed during the financial year

Tax payable	Paid through Cash
₹2,36,163.00	₹2,36,163.00
Paid through ITC	
₹0.00	

# Annual Return – Tables

## Table 10 to 18

### 10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

### 14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-	₹-

### 15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-
Taxes paid	Demands pending
₹-	₹-

### 16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

### 17. HSN wise summary of Outward Supplies

#### No. of Records-

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

### 18. HSN wise summary of Inward Supplies

#### No. of Records-

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

# Annual Return – Tables

## Table 19 and Submission Details

### 19. Late fee payable and paid

Late fee payable

₹ -

Late fee paid

₹ -

### Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

# Clause by clause Analysis of Annual Return



# Table 4 -Details of OS, IS (RCM) & Adv made during FY

Table 4 (A-H)

4.Details of advances, inward and outward supplies made is payable

Form GSTR 3B & GSTR 1 (Apr 23 to Mar 24)

**Note :** The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹2,92,23,961.05	₹0.00	₹26,30,156.52	GSTR 1 Table 5,7,9,10	
(B) Supplies made to registered person (B2B)	₹3,55,70,31,217	GSTR 1 Table 4A & 4C		₹28,60,87,703.6	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00	GSTR 1 Table 6A		₹0.00
(D) Supplies to SEZ on payment of tax	GSTR 1 Table 6B		₹0.00		₹0.00
(E) Deemed Exports	₹0.00		GSTR 1 Table 6C		₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	GSTR 1 Table 11A	
(G) Inward supplies on which tax is to be paid on the reverse charge basis	GSTR 3B Table 3.1(d)		₹2,71,168.53	₹2,71,168.53	₹0.00
(H) Sub total (A to G above)	₹3,59,28,27,366	₹6,80,93,817.14	₹28,89,89,028.6	₹28,89,89,028.6	₹0.00

# Table 4 -Details of OS, IS (RCM) & Adv made during FY

Table 4 (I-N)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)

GSTR 1 Table 9B

.42

₹19,12,886

(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)

GSTR 1 Table 9B

44

₹3,27,666

(K) Supplies/tax declared through Amendments (+)

₹0.00

₹0.00

₹0.00

₹0.00

₹0.00

(L) Supplies/tax reduced through Amendments (-)

₹0.00

₹0.00

₹0.00

₹0.00

₹0.00

(M) Sub total (I to L above)

-₹2,07,77,210.6

-₹5,69,460.98

-₹15,85,219.60

-₹15,85,219.60

₹0.00

(N) Supplies and advances on which tax is to be paid (H + M) above

₹3,57,20,50,159

GSTR 9C Table. 7F

.00

₹28,74,03,809.00

₹0.00

**Amendment: Optional to fill net of Credit / Debit Notes & Amendments from Table 4B to 4E**

# Table 5 -Details of OS–Tax not payable

5. Details of Outward supplies made during the financial year on which tax is not payable

Table 5 (A-G)

**Note :** The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated tax	Central tax (₹)	State/UT tax	Cess (₹)
Form GSTR 3B & GSTR 1 (Apr 23 to Mar 24)					
(A) Zero rated supply (Export) without payment of tax		GSTR 1 Table 6A			
(B) Supply to SEZ without payment of tax		GSTR 1 Table 6B			
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis		GSTR 1 Table 4B			
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00	GSTR 1 Table 8			
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹0.00				

**Amendment –**  
**Report Non GST (5F) separately ;**  
**And**  
**Report Either report Exempt and**  
**NIL Separate or consolidated in Exempted**  
**(Table 5D)**

# Table 5 -Details of OS–Tax not payable

5. Details of Outward supplies made during the financial year on which tax is not payable

Table 5 (H-N)

(H) Credit notes issued in respect of transactions specified in (A to F) above (-)

₹0.00

GSTR 1 Table 9B

(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)

₹0.00

GSTR 1 Table 9B

(J) Supplies declared through Amendments (+)

₹0.00

GSTR 1 Table 9A & 9C

(K) Supplies reduced through Amendments (-)

₹0.00

Amendment(5H to K)  
Optional to fill net of Credit /  
Debit Notes & Amendments  
from Table 5A to 5F

(L) Sub total (H to K)

₹0.00

(M) Turnover on which tax is not to be paid (G + L above)

₹0.00

(N) Total Turnover (including advances) (4N + 5M - 4G above)

₹3,56,54,77.9

₹6,75,20,756.

GSTR 9C Table. 7F

₹0.00

# Table 6 -Details ITC availed during the FY

## 6.Details of ITC availed during the financial year

Table 6 (A-D)

**Note :** The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹16,78,81,960.10	₹21,68,76,286.69	₹21,68,76,286.69	₹0.00
		GSTR 3B Table 4A			
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹16,72,74,390.21	₹21,57,89,091.07	₹21,57,89,091.07	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹6,03,969.89	₹8,16,027.69	₹8,16,027.69	₹0.00
Inward Supply – B2B		GSTR 3B Table 4A (5)			
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹1,48,657.69	₹1,48,657.69	₹0.00
Inward Supply – RCM (URP)		GSTR 3B Table 4A (3)			
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹3,600.00	₹1,22,510.40	₹1,22,510.40	₹0.00
Inward Supply – RCM (RP)		Amendment on RCM Credits:- Option to fill all credits in "6D"			

**Amendment: Option to fill all credit of Inputs and Input Services in "Input" if breakup is not available for Table No. 6A to 6E.  
ITC for Capital Goods in Capital Goods Table**

# Table 6 -Details ITC availed during the FY

Table 6 (E-O)

(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00	GSTR 3B Table 4A(1)		₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00	GSTR 3B Table 4A (2)		₹0.00
(G) Input Tax credit received from ISD		₹0.00	GSTR 3B Table 4A (4)		₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act	Rule 37 & Refund Rejected Re-credited				₹0.00
(I) Sub-total (B to H above)		₹16,78,81,960.10	₹21,68,76,286.69	₹21,68,76,286.69	₹0.00
(J) Difference (I - A above)		₹0.00	₹0.00	₹0.00	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)	Form GSTR TRAN – I (Spl. Case) & II		7,095.00	₹10,43,439.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	Rule 40 - Spl. Circumstance ITC & Rule 41 – M & A ITC Credit		
(N) Sub-total (K to M above)		₹0.00	₹9,31,57,095.00	₹10,43,439.00	₹0.00
(O) Total ITC availed (I + N above)		₹16,78,81,960.10	₹31,00,33,381.69	₹21,79,19,725.69	₹0.00

# Table 7 -Details ITC availed during the FY

Table 7 (A-J)

## 7.Details of ITC Reversed and Ineligible ITC for the financial year

Help ?

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	Non Payment of Consideration – 180 days		₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	Ineligible Credits distributed by ISD	
(C) As per Rule 42	Common credits on Inputs or Input Services or Capital Goods used for Taxable & Exempted Supplies			₹0.00
(D) As per Rule 43				₹0.00
(E) As per section 17(5)	Ineligible ITC like F&B, Gifts, Samples, etc		₹0	
(F) Reversal of TRAN-I credit	TRAN 1 & 2 – Credit Reversal		₹0.00	₹0
(G) Reversal of TRAN-II credit			₹0.00	₹0
(H1) Other reversals (pl. specify)	Other Reversals			
(I) Total ITC Reversed (Sum of A to H above)	₹0.00			₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹16,78,81,960.10			₹0.00

**Amendment on Reversal:-** Except reversal relating to TRAN-1 (7F) & TRAN- 2(7G) option to fill all details in 7H “Others”.

GSTR 9C - Table 12E

## Table 8 - Other ITC related information

### 8. Other ITC related information

Reco of ITC Aailed as per Form GSTR 3B Vs.  
ITC Available in Form GSTR 2A of Supplier  
and disclosure of Ineligible & Lapsed ITC

### Table 8 (A-D)

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹17,73,000.00			₹2,16,262.24
(B) ITC as per sum total of 6(B) and 6(H) above	₹16,78,000.00			₹0.00
(C) For FY 2017-18, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April 2018 to March 2019. For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.				
(D) Difference [A-(B+C)]	₹2,88,021.97	₹4,51,135.92	₹4,51,135.92	₹2,16,262.24

GSTR 3B - Table No. 6B + Table No. 6H

GSTR 9 - Table No 13

In case of any errors in Table No. 8A auto-populated data. The supplier has an option to upload the details of entries in 8A to 8D as a PDF format in Form GSTR-9C on self certification

GSTR 3B - Table 4A (5) of Subsequent FY

# Table 8 - Other ITC related information

Table 8 (E-K)

(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on import of goods (including supplies from SEZ)				₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)				₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

GSTR 3B Table 4D

**Reconciliation of IGST Paid on Import of Goods Vs. ITC Availed on such Goods in Form GSTR 3B during the year and disclosure of Ineligible or Lapsed ITC on Import of Goods**

# Table 9 - Details of tax paid as declared in returns

## 9. Details of tax paid as declared in returns filed during the financial year

Table 9

**Note :** The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹6,71,03,973.00	₹3,600.00	₹6,71,00,373.00	₹0.00	₹0.00	
Central Tax	₹28,69,86,012.00	₹31,38,136.00	₹2,40,40,643.00	₹25,98,07,233.00		
State/UT Tax	₹28,69,86,012.00	₹59,14,225.00	₹6,31,52,061.00		₹21,79,19,726.00	
Cess	₹0.00					₹0.00
Interest	₹0.00					
Late Fees	₹0.00					
Penalty	₹0.00					
Others	₹0.00	₹0.00				

- Output Tax Payable shall include Tax Liability declared in Form GSTR 3B plus Additional Tax Liability on account of Outward or RCM on Inward Supply or ITC Reversal, if any Payable.
- Tax Paid as per Form GSTR 3B - Table 6.1 for FY 2023-24

# Table 10 to 13 – Details of PFY reported in next FY

10,11,12&13 For FY 2017-18, Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March 2019.  
For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April, 2019 till September, 2019.

**Table 10,11,12  
& 13**

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)			₹0.00		0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)			₹0.00		0.00
12. Reversal of ITC availed during previous financial year					
13. ITC availed for the previous financial year			₹0.00		
<b>Total turnover(5N + 10 - 11)</b>	₹3,56		28,71,32,640.52	₹28,71,32,640.52	₹0.00

**GSTR 1 Table 9A, 9B & 9C of SFY**

**GSTR 9C – Table 7F**

**GSTR 3B – Table  
4(a) & 4(b) of  
SFY**

**GSTR 9 C –  
Table 12C**

Any Taxable OS or ITC Availed or ITC Reversal or CN or DN or Amd. omitted to be declared during FY2023-24, but subsequently declared in Form GSTR 3B during the period FY 2024-25 (30<sup>th</sup> Nov'24) to be considered.

**GSTR 9 C – Table 5Q**

## Table 14 - Differential TaxPaid

14. Differential tax paid on account of declaration in table no. 10 & 11

Table 14

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

**Additional Tax Liability  
paid as per Form GSTR 3B  
- Table 6.1 of FY 2024-25  
(Subsequent FY)**

# Table 15 - Particulars of demands and Refunds

## 15. Particulars of Demands and Refunds

## Table 15

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00			
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00			
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00			

**To disclose all the Refund Claimed, Sanctioned, Rejected, Pending during the FY 2023-24 and status as on date of filing the AR**

**Details of Demand raised, paid and pending as on date of AR.**

**For the FY 2022-23  
– optional to fill this table**

**Table 16 - Supplies received from Composition Taxpayers, Deemed Supply by JW and Goods on Approval basis**

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

**Table 16 (A-C)**

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	Form GSTR 3B – Table 5				
(B) Deemed supply under section 143	Goods sent to JW but not received within time prescribed as per Sec 143		₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	Time limit – 6 moths to issue invoice	₹0.00			

**For the FY 2022-23  
– optional to fill this table**

### Table 17 – HSN summary of Outward Supplies

### HSN wise summary of Outward Supplies

Table 17

Goods

## Services

**GSTR 1 Table 12**

To add HSN Detail, Enter and select HSN Name or Code

**HSN Summary - Goods**  
**TO>5CR - HSN 6 digit**  
**TO<5CR - HSN 4 digit – B2B**  
**Service of “SAC upto 6 digit” need to be reported**

## TO>5CR - HSN 6 digit

## TO<5CR - HSN 4 digit – B2B

## Service of "SAC upto 6 digit" need to be reported

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

## Processed Records

[illegible]

### Table 18 – HSN summary of Inward Supplies

### HSN wise summary of Inward Supplies

Table 18

Goods

## Services

To add HSN Detail, Enter and select HSN Name or Code

**Amendment on HSN Summary:-**  
Optional or In case available can be mentioned.

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

## Processed Records

HSN Code	Description	UQC	Total Quantity	Taxable Value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Ces (₹)
----------	-------------	-----	----------------	-------------------	---	-----------------	--------------------	-----------------	------------------	---------

# Table 19 – Late Fees payable and paid

## Table 19

### 19. Late fee payable and paid

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check box and selected authorised signatory details from the dropdown.

**Late fees of Rs 100 per day each under CGST and SGST is levied by the portal if the Annual Return is filed beyond due date**

#### Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
<b>Tax</b>	0.00	0.00	0.00	0.00	0.00
<b>Interest</b>	0.00	0.00	1.00	0.00	1.00
<b>Late Fees</b>	0.00	0.00	0.00	0.00	0.00

#### Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required (₹)
<b>A. Central Tax</b>	0.00	0.00	
<b>B. State/UT tax</b>	0.00	0.00	

**Late fees is to be paid in cash and same is system generated.**

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

# Generating draft Return and Filing of Annual Return

## Steps to file your GSTR-9 return

Table 19

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

To proceed for filing of Annual return – Compute Liabilities to enable "**Proceed to File**" Tab

[Dashboard](#) > [Annual Return](#) > GSTR9

GSTR-9 Annual return for Normal taxpayers

Ready to file as on 19/11/2021

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

**Welcome!!**

**GST Reconciliation Statement – Form GSTR 9C**



# GST Reconciliation Statement – Legal Provisions

## GST Audit (Sec 35 & 44 of CGST Act) – GSTR 9C

- Every registered person whose turnover during a financial year exceeds the **prescribed limit** shall file **self certified Reconciliation Statement** (Sec 35) – Prescribed limit for FY 2023-24 is Rs 5 Crores (Rule 80)
- Along with Annual return by every person is required to file - (Sec 44):
  - a. Audited annual accounts
  - b. Reconciliation Statement – GST Returns Vs. Annual Audited Accounts
  - c. Annual Financial Statement



### Who Shall File?

Normal Taxpayer  
whose T/O exceeds  
Prescribed Limit



### Who need not file?

1. Normal TP below T/O
2. ISD
3. Composition Dealer
4. TDS/TCS TP
5. Others as exempted



### Who can be Auditor?

Practicing Chartered  
Accountant/ Cost  
Accountant  
Upto FY 19-20



### Contents of GSTR 9C

Part A – Reconciliation  
Statement

# Steps for Filing Reconciliation Statement

Download GSTR  
9C Offline Template  
(only from GST  
Portal)

Fill in relevant  
details for all tables  
in Offline Template

Preview PDF file to  
view draft GSTR  
9C (Home Page of  
offline template)

Generate JSON file  
to upload GSTR 9C

Digitally Sign the  
JSON file in Offline  
Template

Download digitally  
Signed JSON file

By  
Taxpayer

Login to GST  
Portal (GST Reco  
Interface)

Upload Balance  
Sheet, P&L, Audit  
Report and Other  
Docs on Portal

Preview PDF to check  
filled in details and  
Proceed to file with  
EVC/DSC

# System Generated Summary based on Annual Return – GSTR 9C (Extract)

**FORM GSTR-9C ('Extract')**  
[See rule 80(3)]  
**Reconciliation Statement**  
System generated summary based on GSTR-9



PT. I		Basic Details			
Financial Year					
GSTIN					
Legal Name		P LTD			
Trade Name (if any)					
PT. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	Amount (₹)			
5	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements )				
Q	Turnover as declared in Annual return (GSTR9)	41,81,93,014.94			
7	Reconciliation of Taxable Turnover				
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	41,76,21,085.42			
PT. III	Reconciliation of tax paid	Amount (₹)			
9	Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax	Cess, if applicable
Q	Total amount paid as declared in Annual Return (GSTR 9)	2,51,70,167.00	2,51,70,167.00	4,45,457.00	0.00

- 1
- 2
- 3

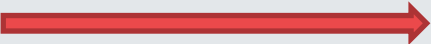
# System Generated Summary based on Annual Return – GSTR 9C (Extract)

FORM GSTR-9C ('Extract')  
[See rule 80(3)]  
Reconciliation Statement  
System generated summary based on GSTR-9

PT IV	Reconciliation of Input Tax Credit (ITC)	Amount (₹)			
12	Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax	Cess, if applicable
E	ITC claimed in Annual Return (GSTR9)	2,23,86,288.10	2,00,21,685.09	9,12,784.28	0.00
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	Central tax	State / UT tax	Integrated tax	Cess, if applicable
S	ITC claimed in Annual Return (GSTR9)	2,23,86,288.10	2,00,21,685.09	9,12,784.28	0.00

4

Download Path: Login → Returns → Annual Return → Recon Stat. → Download 9C tables (below)



DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via **GST DRC-03** [Help ?](#)

# **Guidelines for Furnishing GSTR 9C**



# Guidelines for Filing Reconciliation Statement

Once filed, GSTR 9C cannot be amended or revised

GSTR 9C is to be Self certified the entity (authorised signatory)

Cross check figures from Annual Return to avoid errors

Document to be attached must not exceed 5MB each/  
Max 2 doc per upload

It is prudent to verify all figures before submission

Pay additional tax (if any) through DRC 03

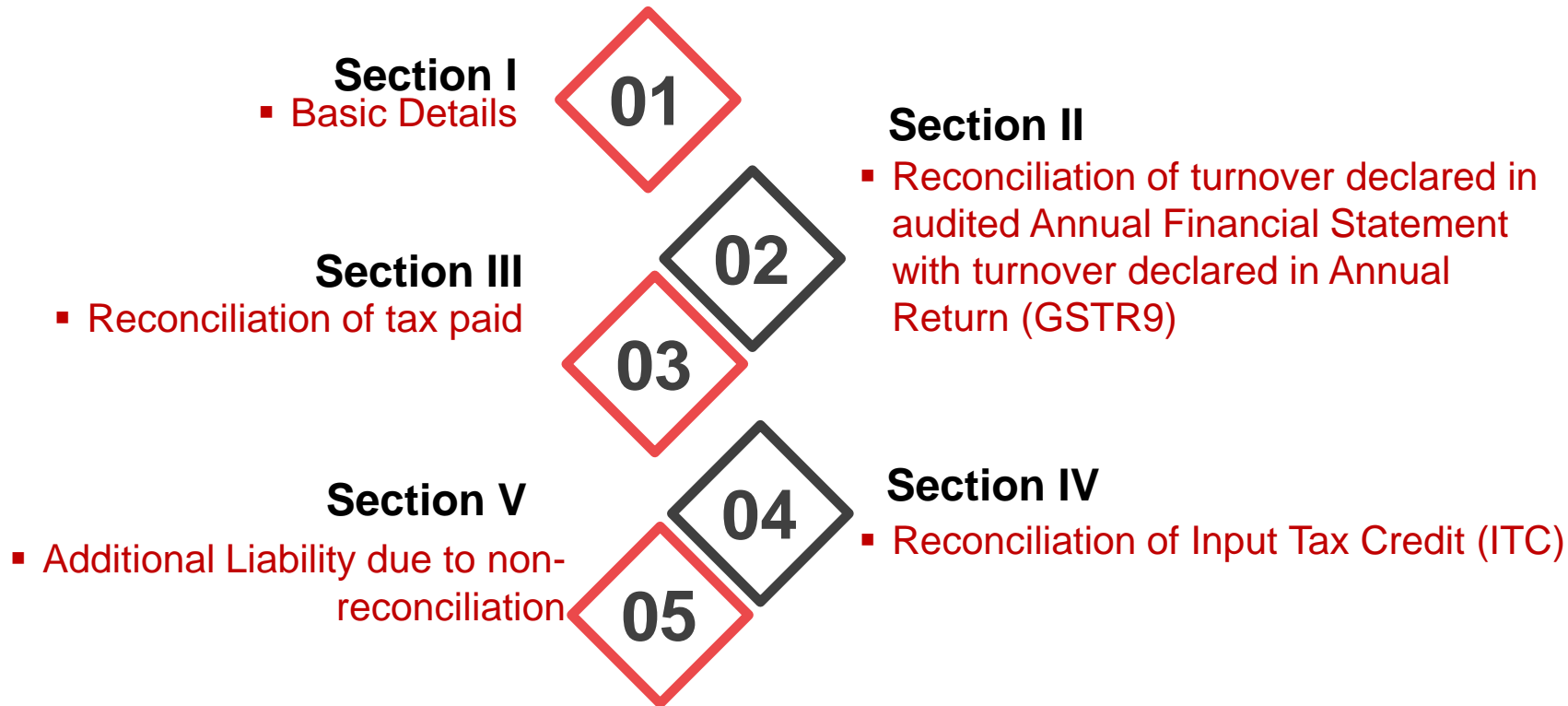
Check Security Settings for error free submission

Download filed copy of GSTR 9C in Excel and PDF for future

# Structure of Reconciliation Statement



# Reconciliation Statement – PART A



# Clause by clause analysis



# Section I – Basic Details

Financial  
Year

GSTIN

Legal Name  
& Trade  
Name

Audit under  
Act

## Section – A - Reconciliation Statement

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	< Auto>
3B	Trade Name (if any)	<Auto>
4	Are you liable to audit under any Act?	<<Please specify>>

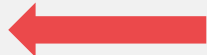
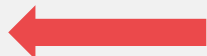

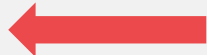
# Section II – Reconciliation of Gross Turnover

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	<b>Unadjusted advances</b> at the end of the Financial Year	(-)	
D	<b>Deemed Supply under Schedule I</b>	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	
F	<b>Trade Discounts</b> accounted for in the audited Annual Financial Statements but not permissible under GST	(+)	

**Table 5D. Schedule – I**

1. Supply between related persons or distinct persons (e.g. Inter State Stock Transfer under same PAN but different GSTIN)
2. Supply of goods between agent and Principal
3. Import of Service by TP from related person
4. Permanent Transfer of Business Assets where ITC has been availed

## Section II – Reconciliation of Gross Turnover

G	Turnover from April 2017 to June 2017 <b>(not applicable from FY 2018-19 onwards)</b>	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	<b>Unadjusted Advances</b> at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	
K	<b>Adjustments on account of supply of goods by SEZ units to DTA Units</b>	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under <b>section 15 and rules thereunder</b>	(+/-)	
N	Adjustments in turnover due to <b>foreign exchange fluctuations</b>	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	<b>Option to fill all adjustment details in Table 5 (O), if details are not available for Table 5 (B) to 5 (N)</b>
P	Annual turnover after adjustments as above		<b>5,09,00,000</b>
Q	Turnover as declared in Annual Return (GSTR9)		<b>4,95,00,000</b>
R	Un-Reconciled turnover (Q - P)		<b>14,00,000</b>

## Section II – Reconciliation of Gross Turnover

6	<b>Reasons for Un - Reconciled difference in Annual Gross Turnover</b>	
A	Reason 1	<b>If the Taxpayer has not reported some Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R (Unreconciled Turnover)</b>
B	Reason 2	<b>If taxpayer has reported higher Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No. 5R (Unreconciled Turnover)</b>
C	Reason 3	


## Section II – Reconciliation of Taxable Turnover

7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	5,09,00,000
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	3,00,000
C	Zero rated supplies without payment of tax	2,00,000
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	0
E	Taxable turnover as per adjustments above (A-B-C-D)	5,04,00,000
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	4,95,00,000
G	Unreconciled taxable turnover (F-E)	9,00,000
8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	Taxable supplies reported as Exempt by taxpayer and rectified by Auditor
B	Reason 2	Under of over reporting of NIL, Non GST or No Supply Turnover
C	Reason 3	

**Table 7F -  
GSTR 9 –  
Table 4N -4G &  
Table (10-11)**

# Section III – Reconciliation of Tax Paid


Individual Rate wise tax liability as per Audited Financial Statement shall be reconciled with tax liability declared as paid in Table No. 9 of Form GSTR-9

**Goods and Services Tax - GSTR 9C Offline tool**

HELPHOMEPREVIOUSNEXT

**Pt. III. Reconciliation of tax paid**

Please Note : Fields marked with \* (red asterisk) are mandatory fields and need to be filled up

Validate Sheet

9	Reconciliation of rate wise liability and amount payable thereon				
S.No	Description	Taxable Value (₹)	Tax payable (₹)		
			Central Tax	State Tax/UT Tax	Cess, if applicable
A	5%	21,188.02	529.70	529.70	
B	5% (RC)				
C	12%	1,38,657.14	8,319.43	8,319.43	
D	12% (RC)				
E	18%	25,76,94,769.71	2,30,45,496.76	2,30,45,496.76	2,94,065.03
F	18% (RC)	97,89,738.77	3,71,480.21	3,71,480.21	10,19,192.56
G	28%	15,86,85,158.63	2,22,15,922.21	2,22,15,922.21	
H	28% (RC)				2,77,646.12
I	3%				
J	0.25%				
K	0.10%				
L	Interest		160.00	160.00	2,603.00
M	Late Fee				0.00
N	Penalty				
O	Others				
P	Total amount to be paid as per tables above (A to O)*		4,56,41,908.31	4,56,41,908.31	13,15,860.59
Q	Total amount paid as declared in Annual Return (GSTR 9)*		4,56,41,529.00	4,56,41,529.00	13,13,257.00
R	Un-reconciled payment (Q-P)*		-379.31	-379.31	-2,603.59

## Section III – Reconciliation of Tax Paid

10	Reasons for un-reconciled payment of amount	
A	Reason 1	<b>Difference of rounding off in Tax Paid in Returns and Rate-wise Liability</b>
B	Reason 2	<b>Non payment of Interest Liability or Late Fee or Penalty or others Paid in Form GSTR-3B or Through Form DRC-03 or Payable but still not paid</b>
C	Reason 3	<b>Tax paid at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate by Auditor</b>

# Section III – Reconciliation of Tax Paid

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)						
			To be paid through Cash				
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable	
	1	2	3	4	5	6	
	5%						
	12%		Additional liability from Table 6, 8 & 10 of GSTR 9C and Tax Not paid as on filing of GSTR-9C shall be considered				
	18%						
	28%						
	3%						
	0.25%						
	0.10%						
	Interest						
	Late Fee						
	Penalty						
	Others (please specify)						

**Additional liability from Table 6, 8 & 10 of GSTR 9C and Tax Not paid as on filing of GSTR-9C shall be considered**

## Section IV – Reconciliation of ITC

Pt.	Reconciliation of Input Tax Credit (ITC)		This table is optional to fill for FY 2022-23
IV			
12	Reconciliation of Net Input Tax Credit (ITC)		
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)		3,00,16,188.49
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)	0.00
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	19,49,703.84
D	ITC availed as per audited financial statements or books of account		2,80,66,484.65
E	ITC claimed in Annual Return (GSTR9)		2,80,66,484.65
F	Un-reconciled ITC		0.00
13	Reasons for un-reconciled difference in ITC		
A	Reason 1	Reversal of ITC in 2023-24	
B	Reason 2	Reversal of ITC in Subsequent FY 2024-25	
C	Reason 3	Reversal of ITC/ Payment of excess ITC claimed thru DRC 03	

## Section IV – ITC availed on Inward Supplies

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			

**Reconciliation ITC Availed as declared in Table No. 7J of form GSTR-9 with ITC (Gross including CGST, SGST & IGST) availed on expenses wise as per Audited Financial Statement which include ITC Availed or ITC Reversed in SFY**

**This table is optional to fill for FY 2022-23**

# Section IV – ITC availed on Inward Supplies

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			ITC 2
15	Reasons for un - reconciled difference in ITC			
A	Reason 1	ITC Reversal made in FY 2023-24		
B	Reason 2	ITC reversed and re-availed in FY 2023-24		
C	Reason 3	Reversal of ITC/ Payment of excess ITC claimed thru DRC 03		

This table is optional to fill for FY 2022-23

GSTR 9 – Table 7 J

# Section IV – Reconciliation of ITC

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)	
	Description	Amount Payable
	Central Tax	
	State/UT Tax	<b>Additional liability or ITC reversal from Table 13 &amp; 15 of Form GSTR 9C and the same was not paid till the date of filing Form GSTR 9C, the same shall be considered</b>
	Integrated Tax	
	Cess	
	Interest	
	Penalty	

# Section V – Additional Liability due to non-reconciliation



Goods and Services Tax - GSTR 9C Offline tool

HELP

HOME

PREVIOUS

NEXT

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

*Please Note : Fields marked with \* (red asterisk) are mandatory fields and need to be filled up*

S.No	Description	Value (₹)	To be paid through Cash (₹)		
			Central Tax	State Tax / Union territory Tax	Integrated Tax
A	5%				
B	12%				
C	18%				
D	28%				
E	3%				
F	0.25%				
G	0.10%				
H	Input tax credit				
I	Interest				
J	Late Fee				
K	Penalty				
L	Any other amount paid for supplies not included in annual return (GSTR9)				
M	Erroneous refund to be paid back)				
N	Outstanding demands to be settled				
O	Other				

**GSTR 9C –  
Table 11 and 16**

Thank you

Thanks for your Patience and Time



# GST Returns – GSTR 5, 6, 6A, 7, 8, 10 and 11

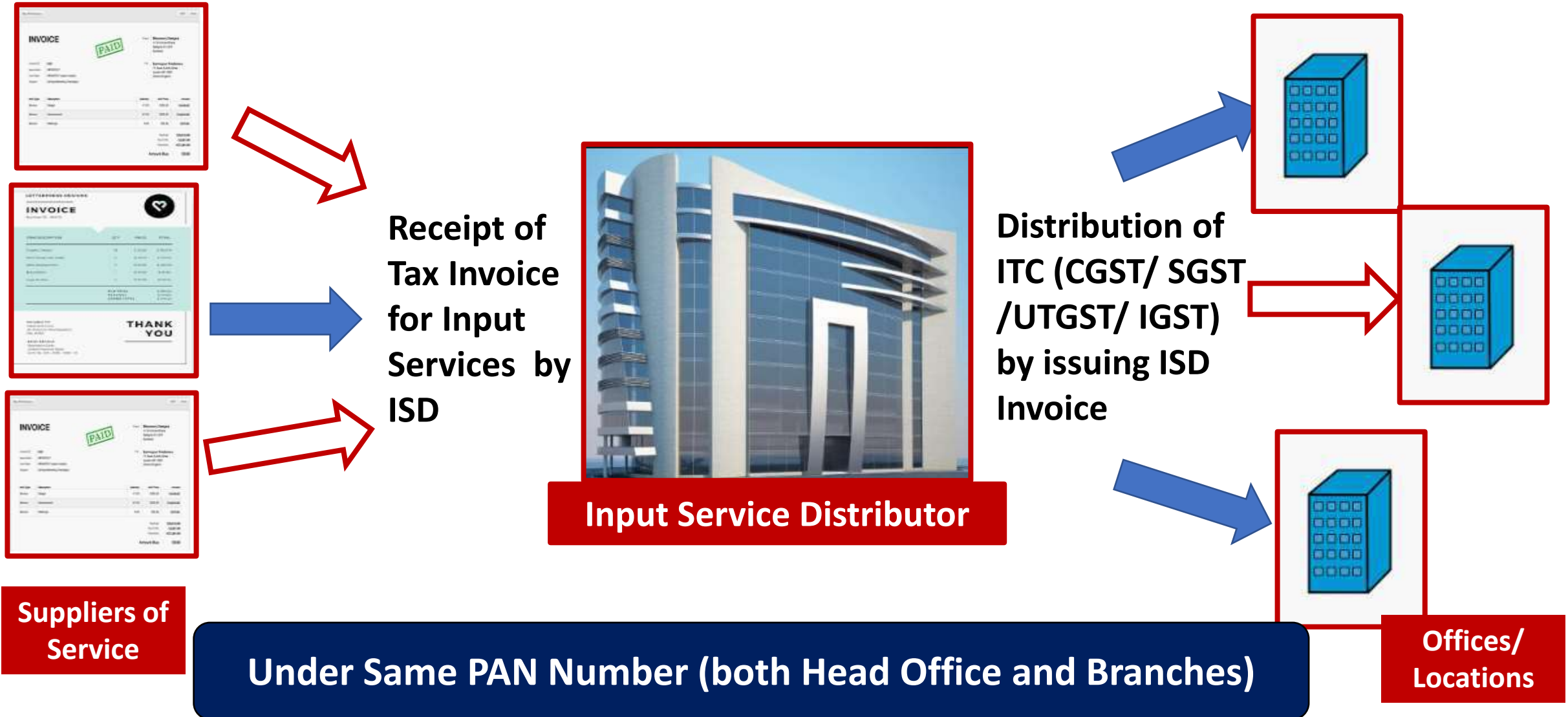


**Rohit Kumar Singh - Founder**  
**ACA, ACMA, FCS, LLB, DISA (ICAI)**

# **GSTR 6**

## **Return by Input Service Distributor (ISD)**

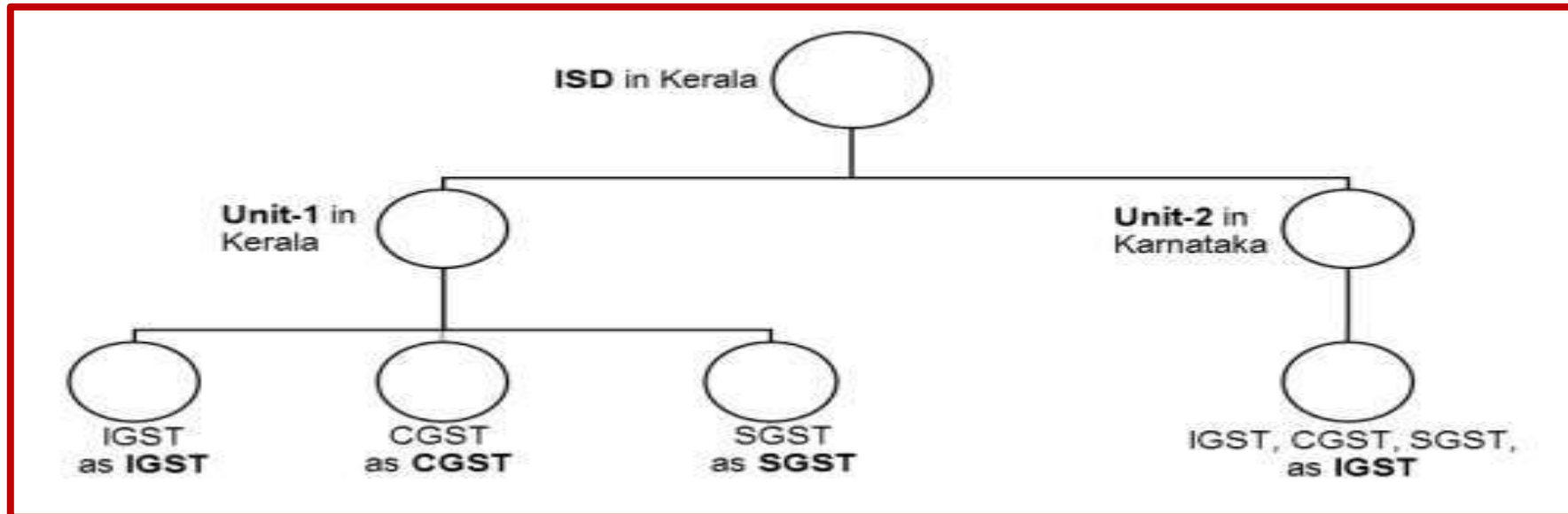




- **What is Input Service Distributor (ISD)?**

As per Section 2(61) of CGST Act, 2017, "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office.

- **Section 20 of CGST Act, 2017** prescribes the Manner of distribution of credit by Input Service Distributor.
- **Rule 39 (CGST Rules)** - Procedure for distribution of input tax credit by Input Service Distributor
- All other ITC-Input Tax credit on inter state and intra state purchases, stock transfer etc.



[Dashboard](#) [Returns](#) English

## File Returns

The dashboard will be made available shortly to the taxpayers who have opted out from the dashboard.

• Indicates Mandatory Fields.

Financial Year •  
2017-18

Return Filing Period •  
February

SEARCH

**Return for input service distributor**  
GSTR6

Due Date - 13/03/2018

PREPARE ONLINE

**Details of auto drafted supplies**  
GSTR6A

VIEW

## GSTR-6 - Invoice Details

To Add / View Details in a Particular Table Please Click in the Respective Table.

**3 - Input tax credit received for distribution**

Integrated Tax	Central Tax
₹250.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

**6B - Debit Notes/Credit Notes received**

Integrated Tax	Central Tax
₹150.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

**6A - Amendment of information furnished in earlier returns in Table 3**

Integrated Tax	Central Tax
₹1,53,117.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

**6C - Amendment of Debit Notes/Credit Notes received**

Integrated Tax	Central Tax
₹2,400.00	₹0.00
State/UT Tax	CESS
₹0.00	₹100.00

## GSTR-6 - ITC Distribution

**4 - Total ITC available and Eligible ITC/Ineligible ITC distributed**

Total ITC available	Total Eligible ITC
₹0.00	₹0.00
Total Ineligible ITC	
₹0.00	

**5, 8 - Distribution of input tax credit (ISD Invoices & ISD Credit notes)**

Total Eligible ITC
₹0.00
Total Ineligible ITC
₹0.00

**9 - Redistribution of ITC distributed in earlier returns**

Total Eligible ITC
₹1,00,400.00
Total Ineligible ITC
₹50.00

## GSTR-6 - Other Details

**10 - Late Fee**

Central Tax	State/UT Tax
₹0.00	₹0.00

# ITC received for distribution

## GSTR-6 - Invoice Details

To Add / View Details in a Particular Table Please Click in the Respective Table

### 3 - Input tax credit received for distribution

0

### 6B - Debit Notes/Credit Notes received

0

### 6A - Amendment of information furnished in earlier returns in Table 3

0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

## B2B- Add Invoice

Input Tax Credit (ITC) for distribution shall be available only against such inward supplies wherein the Place of Supply (PoS) is same as the state where ISD is registered. Ineligible credit will not become part of the ITC available for distribution in Table 4.

Indicates Mandatory Fields

Supplier's GSTIN \*

Supplier Name

Invoice No. \*

Please Enter GSTIN

Enter Supplier Name

Enter Invoice Number

Invoice Date \*

POS \*

Total Invoice Value (₹) \*

DD/MM/YYYY

Select

Enter Total Invoice Value

Supply Type \*

Select

BACK

9.2. Click the ADD MISSING INVOICE DETAILS button to add the invoices.

## B2B Invoices - Supplier Details

No Invoices found for the provided inputs.

BACK

ADD MISSING INVOICE DETAILS

# GSTR 6 – Return by Input Service Distributor

Dashboard Returns GSTR-6 B2B

English

## B2B- Add Invoice

Input Tax Credit (ITC) for distribution shall be available only against such inward supplies wherein the Place of Supply (PoS) is same as the state where ISD is registered. Ineligible credit will not become part of the ITC available for distribution in Table 4.

Indicates Mandatory Fields

Supplier's GSTIN \*

Supplier Name

Invoice No. \*

07AJIPA1572EN1Y

AutomationsTest

Enter Invoice Number

Invoice Date \*

POS \*

Total Invoice Value (₹) \*

DD/MM/YYYY

07-Delhi

Enter Total Invoice Value

Supply Type \*

Intra-State

## Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%				
0.1%				

## B2B Invoices - Supplier Details

## Processed Invoices

Supplier Details	No Of Invoices	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Tax Paid (₹)
07AJIPA1572EN1Y	1	44,44,444.00	1,33,333.32	0.00	0.00	0.00	1,33,333.32

BACK

ADD MISSING INVOICE DETAILS

Dashboard Returns GSTR-6 B2B

English

## B2B Invoice Summary

Uploaded by Supplier

Uploaded by Receiver

## Processed Invoices

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Actions
A1111	17/10/2017	5,55,555.00	44,44,444.00	1,33,333.32	0.00	0.00	0.00	 

BACK

ADD MISSING INVOICE DETAILS

**9(b) 6B - Debit Notes/ Credit Notes Received**

9.1. To view or edit details of debit or credit notes received, click the 6B - Debit Notes/ Credit Notes Received tile:

3 - Input tax credit received for distribution 1		6B - Debit Notes/Credit Notes received 0		6A - Amendment of information furnished in earlier returns in Table 3 0	
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹1,33,333.32	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS (₹)	State/UT Tax	CESS (₹)	State/UT Tax	CESS (₹)
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

9.2. In the Credit/Debit Notes - Supplier Details page, click the ADD CREDIT NOTE/DEBIT NOTE button to add a new credit/ debit note.

**Credit/Debit Notes - Supplier Details**

There are no notes to be displayed.

BACK

ADD CREDIT NOTE/DEBIT NOTE

## Credit/Debit Notes - Add

\* Indicates Mandatory Fields

Supplier GSTIN \*

Enter Supplier GSTIN

Supplier Name \*

AutomationsTest

Note Type \*

Select

Note Value \*

Debit/Credit Note No. \*

Enter Debit/Credit Note No.

Debit/Credit Note Date \*

DD/MM/YYYY

Original Invoice No. \*

Enter Invoice No

Original Invoice Date \*

DD/MM/YYYY

Supply Type \*

Select

☐ Pre GST Regime

CANCEL

SAVE

## Credit/Debit Notes - Add

\* Indicates Mandatory Fields

Supplier GSTIN \*

07AJIPA1572EN1Y

Supplier Name \*

AutomationsTest

Note Type \*

Select

Note Value \*

Debit/Credit Note No. \*

Enter Debit/Credit Note No.

Debit/Credit Note Date \*

DD/MM/YYYY

Original Invoice No. \*

Enter Invoice No

Original Invoice Date \*

DD/MM/YYYY

Supply Type \*

Intra-State

☐ Pre GST Regime

## Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%				
0.1%				

## Amendment – Invoices

### 3 – Input tax credit received for distribution

Integrated Tax	Central Tax
₹1,33,333.32	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

### 6B – Debit Notes/Credit Notes received

Integrated Tax	Central Tax
₹1,33,666.65	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

### 6A – Amendment of information furnished in earlier returns in Table 3

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

### Amend B2B Invoice

\* Indicates Mandatory Fields

Financial Year\*

2017-18

GSTIN\*

Enter GSTIN

Original Invoice No.\*

Enter Invoice No

AMEND INVOICE

## GSTR 6 – Return by Input Service Distributor

Dashboard Returns GSTR-6 B2B Amendment



English

### Amended B2B Invoices - Summary

Uploaded by Supplier

Uploaded by Taxpayer

#### Processed Invoices

Invoice Number	Invoice Date	Original Invoice Number	Original Invoice Date	Total Invoice Value	Total Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS	Actions
B2B-GSTR6-33	01/07/2017	B2B-GSTR6-33	01/07/2017	1,240,000.00	22,222.00	223,200.00	0.00	0.00	200.00	 

BACK

### B2BA- Edit Invoice

\* Indicates Mandatory Fields

Original Supplier's GSTIN\*

20DUYPS9731M9ZE

Supplier's GSTIN\*

20DUYPS9731M9ZE

Original Invoice Number

B2B-GSTR6-33

Original Invoice Date

01/07/2017

Revised Invoice No.

B2B-GSTR6-33

Revised Invoice Date\*

01/07/2017

Total Invoice Value (₹)\*

₹12,40,000.00

POS ⓘ\*

27-Maharashtra

Supply Type\*

Inter-State

#### Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
0.1%			

# Amendment – Debit / Credit Notes

# GSTR 6 – Return by Input Service Distributor

## 6C - Amendment of Debit Notes/Credit Notes received

0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

## Amended Credit/Debit Notes - Supplier Details

\* Indicates Mandatory Fields

Financial Year \*

2018-19

GSTIN \*

Enter GSTIN

Original Note No. \*

Enter Note No

AMEND DOCUMENT

## Amended Credit/Debit Notes - Edit

\* Indicates Mandatory Fields

Original Supplier's GSTIN \*

20DUYPS9731M9ZE

Supplier's GSTIN \*

20DUYPS9731M9ZE

Supplier Name \*

amit chandrakishor singh

Note Type

Debit

### Taxpayer Details

Note Value \*

₹10,000.00

Original Debit/Credit Note No \*

D-GSTR6-11

Original Debit/Credit Note Date \*

01/07/2017

Revised Debit/Credit Note No. \*

D-GSTR6-11

Revised Debit/Credit Note Date \*

01/07/2017

Original Invoice No. \*

B2B-GSTR6-11

Original Invoice Date \*

01/07/2017

Supply Type \*

Intra-State

Pre GST Regime

### Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%				
0.1%				

Dashboard > Returns > GSTR-6 > CDN Amendment

English

## Amended Credit/Debit Notes - Summary

Uploaded by Supplier

Uploaded by Taxpayer

### Processed Invoices

Revised Credit/Debit Note No.	Revised Credit/Debit Note Date	Original Invoice No	Original Invoice Date	Original Debit/Credit Note No	Original Debit/Credit Note Date	Taxable value(₹)	IGST	CGST	SGST	CESS	Actions
D-GSTR6-11	01/07/2017	B2B-GSTR6-11	01/07/2017	D-GSTR6-11	01/07/2017	10,000.00	0.00	250.00	250.00	100.00	 

BACK

## Total ITC available and Eligible ITC/ Ineligible ITC distributed

## GSTR 6 – Return by Input Service Distributor

The **ITC Details** table contains the details from Table 5 & 8.

The below table (Distributed credit reconciliation table) contains details from **ITC Details** table.

If credit note is more than the invoice amount in Form GSTR-6, then it will create negative amount in CGST & SGST heads for distribution.

However, taxpayer will be able to distribute this amount as IGST, if they have sufficient IGST balance.

Dashboard
Returns
GSTR-6
ITC Details
English

GSTIN - 07ACQPG4437P7ZT  
FY - 2019-20
Business Name - Digix 21  
Return Period - May
Status - Not Filed
Due Date - 13/06/2019

ITC DETAILS

Total ITC available for distribution shall be auto updated based on the inward supplies reported in table no. 3 and 6 except where Place of Supply(PoS) lies in Supplier's State in case of inter-State supplies. ITC taken back through issue of ISD credit note(s) will also be added to the total credit available for distribution.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
a. Total ITC available for distribution	1,08,000.00	-43,200.00	-43,200.00	0.00
b. Amount of eligible ITC	15,000.00	0.00	0.00	0.00
c. Amount of ineligible ITC	6,600.00	0.00	0.00	0.00

Distributed credit reconciliation table

Description	Amount of ITC distributed including negative amounts in table 4A	Utilization of ITC for distribution			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	2	3	4	5	6
Integrated tax	21,600.00	0.00	0.00	0.00	
Central Tax	43,200.00	0.00	0.00		
State/UT Tax	43,200.00	0.00		0.00	
Cess	0.00				0.00
Total	1,08,000.00	0.00	0.00	0.00	0.00

BACK
CALCULATE ITC
SAVE

## Total ITC available and Eligible ITC/ Ineligible ITC distributed

## GSTR 6 – Return by Input Service Distributor

Distributed credit reconciliation table

Description	Amount of ITC distributed including negative amounts in table 4A	Utilization of ITC for distribution			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	2	3	4	5	6
Integrated tax	21,600.00	21,600.00	0.00	0.00	
Central Tax	43,200.00	43,200.00	0.00		
State/UT Tax	43,200.00	43,200.00		0.00	
Cess	0.00				0.00
Total	1,08,000.00	1,08,000.00	0.00	0.00	0.00

BACK

CALCULATE ITC

SAVE

### 4 - Total ITC available and Eligible ITC/Ineligible ITC distributed

Total ITC available

₹21,600.00

Total Eligible ITC

₹15,000.00

Total Ineligible ITC

₹6,600.00

Dashboard Returns GSTR-6 ISD

English

### ISD - Add

\* Indicates Mandatory Fields

Eligibility of ITC \*

Eligible

Unit Type \*

Registered

GSTIN of Registered recipient \*

07AJIPA1572E01X

ISD Document Type \*

ISD Invoice

ISD Invoice Number \*

ISD Invoice Date \*

DD/MM/YYYY

Details

Sr. No.	Distribution of ITC			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1				

BACK

SAVE

### Input Service Distribution - Summary

Eligible ITC

Ineligible ITC

#### Processed Invoices

Recipient details	Document type	No Of Documents	Total Integrated Tax Value (₹)	Total State/UT Tax Value (₹)	Total Central Tax Value (₹)	Total CESS Value (₹)
29-Karnataka	ISD Invoice	1	444.00	0.00	5,55,555.00	0.00

In case the ITC was earlier distributed to a **wrong recipient and taxpayer wants to redistribute** it afresh:

9.1. To enter details of redistribution of ITC available as eligible and ineligible ITC, click the **9 - Redistribution of ITC distributed in earlier returns** tile.

9.2. Select the **Financial Year** from the drop-down list.

9.3. In the **Enter Invoice No.** field, enter the invoice number/Credit note number which you want to amend.

9.4. Click the **AMEND INVOICE** button.

### 9 - Redistribution of ITC distributed in earlier returns

Total Eligible ITC  
₹1,00,400.00

Total Ineligible ITC  
₹50.00

### ISD Amendment Summary

Financial Year\*
Enter Invoice No.\*

2018-19

AMEND INVOICE

### ISD Amendment - Edit

Original GSTIN of Registered recipient\*

User Type\*

Revised GSTIN of Registered recipient\*

37AJIPA1572E3ZI

Registered

37AJIPA1572E3ZI

Eligibility of ITC\*

ISD Document Type\*

Original ISD Invoice Number\*

Eligible

ISD Invoice

Isd-1

Original ISD Invoice Date\*

Revised ISD Invoice Number\*

Revised ISD Invoice Date\*

01/01/2018

ISD-3

31/01/2018

Details

Sr. No.	Distribution of ITC			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	₹1,00,000.00			

BACK

SAVE

## GENERATE GSTR6 SUMMARY

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

BACK

PREVIEW

SUBMIT

FILE RETURN



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

BACK

PREVIEW

SUBMIT

FILE RETURN

Once you have entered all the details, click the **PREVIEW** button. This button will download the draft Summary page of your Form GSTR-6 for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections carefully before submitting Form GSTR-6. The PDF file generated would bear watermark of draft as the details are yet to be submitted. **Note - The submit button will freeze the invoices uploaded in the Form GSTR-6 for that particular month. You will not be able to upload any further invoices for that month.**

## Form GSTR-6

(See rule 59(1))

Return for input service distributor

Year	2017-18
Month	February

1. GSTIN	36A1PA1572E271
2(a). Legal name of the registered person	anand jeebhanshi works
2(b). Trade name, if any	123123

## 3. Input tax credit received for distribution

No. of Records	Total Invoice value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	250338000	144220	0	0	0

## 5.8. Distribution of input tax credit reported for total eligibility ITC

No. of Records	Total Eligible ITC	Total ineligible ITC
2	9400	0

## 9 - Redistribution of ITC distributed in earlier returns

No. of Records	Total Eligible ITC	Total ineligible ITC
1	19000	0

## 4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period

Total ITC available for distribution	Amount of eligible ITC	Amount of ineligible ITC
9400	9400	0

## Amendments in information furnished in earlier returns

No. of Records	Total Invoice value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	4034	303	0	0	303

## 5B. Debit notes/credit notes received

No. of	Total Invoice	Total Integrated	Total Central	Total State/UT	Total
--------	---------------	------------------	---------------	----------------	-------

The **Returns Filing for GSTR6** page is displayed. Select the **Declaration** checkbox. 23. In the **Authorised Signatory** drop-down list, select the authorized signatory. This will enable the two buttons - **FILE WITH DSC** or **FILE WITH EVC**. 24. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

**Note:** On filing of the GSTR6, notification through e-mail and SMS is sent to the Authorized Signatory.

GENERATE GSTR6 SUMMARY

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

BACK PREVIEW SUBMIT **FILE RETURN**

Returns Filing for GSTR6

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

Authorised Signatory\*

SOURABH

BACK **FILE WITH DSC** **FILE WITH EVC**

Dashboard Returns File English

● GSTR6 of GSTIN - 36AJIPA1572E2ZL for the Return Period - February - 2017-18 has been successfully filed. The Acknowledgment Reference Number is AA2708170003774. The GSTR6 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 36AJIPA1572E2ZL	Legal Name - angad jasbirsingh arora	Return Type - GSTR6
FY - 2017-18	Return Period - February	Status - Filed

Returns Filing for GST GSTR6

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

Authorised Signatory\*

MOHD ALAM

BACK **FILE WITH DSC** **FILE WITH EVC**

# **GSTR 6A**

## **Details of auto drafted supplies**



In the GSTR6A - click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

**Input tax credit received for distribution:** To view details of input tax credit received for distribution.

**Debit / Credit notes (including amendments thereof) received during current tax period:** To view details of debit or credit notes received during current tax period.

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns

File Returns

Financial Year\* 2017-18 Return Filing Period\* July SEARCH

Indicates Mandatory Fields

Return for input service distributor GSTR6

Status: Filed VIEW GSTR6

Details of auto drafted supplies GSTR6A

PREPARE ONLINE

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns | GSTR6A

GSTR6A - Details of supplies auto-drafted from GSTR-1

GSTIN - 02EUBPS1955K12G FY - 2017-18 Legal Name - SOURABH Return Period - July Trade Name - SOURABH

Input tax credit received for distribution

Debit / Credit notes (including amendments thereof) received during current tax period

BACK

## Input Received for Distribution

Click the **Supplier's GSTIN** link under Supplier Details column and you will see a list of invoice line items under the “Uploaded by Supplier” tab.

Click the **Invoice No.** link under Invoice No. column.

Dashboard Services GST Law Search Taxpayer Help

Dashboard Returns GSTR6A English

### GSTR6A - Details of supplies auto-drafted from GSTR-1

GSTIN - 02EUBPS1955K12G Legal Name - SOURABH Trade Name - SOURABH  
FY - 2017-18 Return Period - July

[Input tax credit received for distribution](#)

[Debit / Credit notes \(including amendments thereof\) received during current tax period](#)

BACK

## GSTR 6A – Details of Auto Drafted Supplies

### Input tax credit received for distribution

Supplier Details	Supplier Name	Counter Party Submit Status
<a href="#">29AJIPA1572EDZ5</a>	SAM PRIVATE LIMITED	YES

BACK

Dashboard Returns GSTR6A B2B English

### B2B Invoice Summary

Uploaded by Supplier

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)
<a href="#">INV-10/30/2017</a>	01-07-2017	4,51,24,512.00	1,000.00	30.00	0.00	0.00	20.00
<a href="#">INV1-10/30/2017</a>	01-07-2017	4,51,24,512.00	4,211.00	10.53	0.00	0.00	10.20
<a href="#">INV2-10/30/2017</a>	01-07-2017	78,45,14,125.00	1,000.00	30.00	0.00	0.00	50.00
<a href="#">INV3-10/30/2017</a>	01-07-2017	4,56,123.00	1,200.00	36.00	0.00	0.00	23.00

BACK

### B2B Invoice Summary

Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS
3	1000	30	0	0	20

To view details of debit or credit notes received during current tax period, click the **Debit / Credit notes (including amendments thereof)** received during current tax period.

Click the **Supplier's GSTIN** link under Supplier Details column and you will see a list of invoice line items under the “Uploaded by Supplier” tab

Debit / Credit notes (including amendments thereof) received during current tax period		
Supplier Details	Supplier Name	Counter Party Submit Status
29AJIPA1572EDZ5	SAM PRIVATE LIMITED	YES

Debit / Credit notes (Including amendments thereof) received during current tax period									
Uploaded by Supplier									
Note Type	Credit/Debit Note No	Credit/Debit Note Date	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
D	GSTR6toGSTR1-20D	13/07/2017	GSTR6toGSTR1-20	05/07/2017	1000	30.00	0.00	0.00	10.00

Debit / Credit notes (including amendments thereof) received during current tax period

BACK

Item Details					
Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS
3	1000	30	0	0	10

# **GSTR 8**

## **Return for Tax Collected at Source (TCS)**



# Introduction

**Selling through e-commerce can include:**

- Retailing – e.g. Bata, Zara, Patanjali
- Marketplace – e.g. Amazon, Flipkart, Snapdeal
- Aggregators – e.g. uber, Ola, Goibibo, Oyo
- Group buying – e.g. Little, Nearbuy
- Digital downloads – e.g. iTunes
- Training – e.g. Coursera, SimpliLearn, EdX
- Auction commerce – e.g. eBay



## Definitions – Section 2 of CGST Act, 2017

Electronic  
Commerce  
- 2 (44)

Electronic commerce means supply of goods and/or services including digital products over digital or electronic network

Electronic  
commerce  
operator - 2 (44)

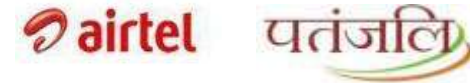
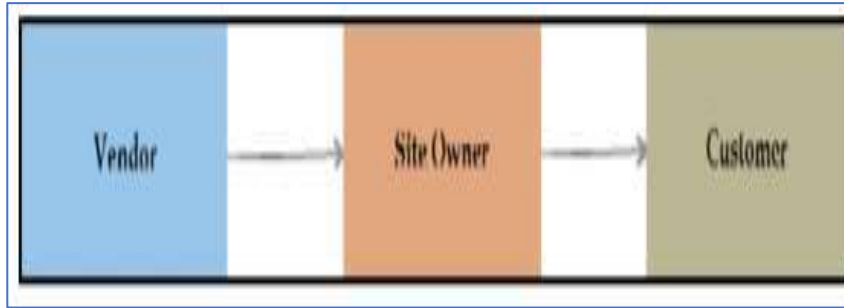
Electronic commerce operator means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce

Aggregator

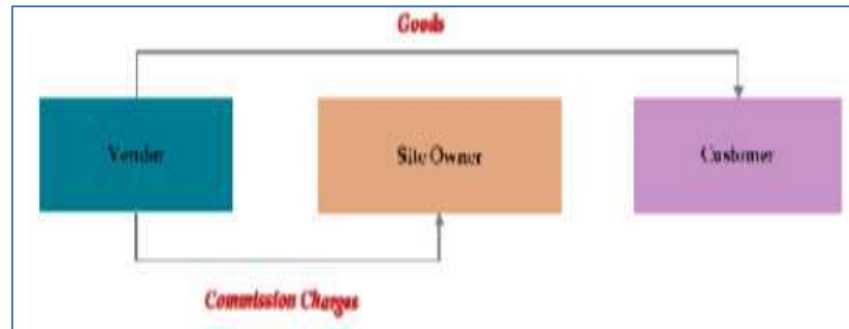
means a person, who owns and manages an electronic platform, and by means of the application and a communication device, enables a potential customer to connect with the persons providing service of a particular kind under the brand name or trade name of the said aggregator.

# Various Models of E-Commerce

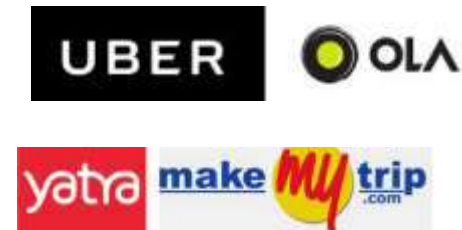
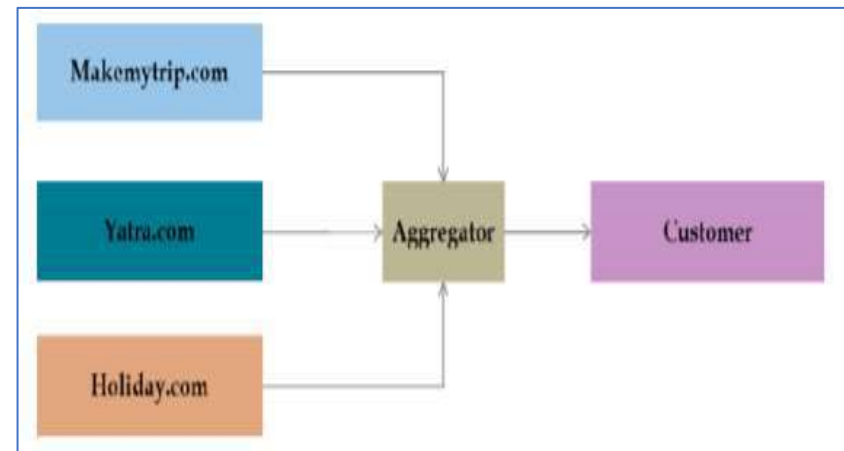
**Principal 2  
Principal  
(P2P)**



**Principal 2  
Agents (P2A)**



**Aggregator**



## GSTR 8 – Know the Return

## GSTR 8 – Return for TCS

### What is Form GSTR-8?

Form GSTR-8 is a Statement of TCS (Tax Collected at Source) to be filed by E Commerce Operators. Form GSTR-8 contains the details of taxable supplies and the amount of consideration collected by such operator pertaining to the supplies made by other suppliers through such e commerce operator and amount of TCS collected on such supplies.

### Who needs to file Form GSTR-8?

Form GSTR-8 is to be filed by every E-commerce Operator who are registered under GST laws and required to collect TCS on outward supplies of goods and/ or services effected through the e-commerce Portal / platform (maintained by the e-commerce operator) made by taxable persons registered with it.

### Is it mandatory to file Form GSTR-8?

Filing of Form GSTR-8 for every tax period is ***not mandatory***.

E-commerce operator is required to file Form GSTR-8 for a particular tax period, when goods are supplied through such operator and they have collected any TCS amount during the said tax period or they have to amend any details declared in earlier return on their own or on account of any details rejected by supplier which is auto-populated in Table 4 of the said return in that tax period.

### By when do I need to file the Form GSTR-8 and is there any late fee for late filing?

The due date for filing Form GSTR-8 for a particular tax period is ***10th day of the succeeding month***.

Currently there is no late fee for filing of Form GSTR-8 beyond the due date.

However, interest will be charged in case of delay in discharging of TCS liability beyond the due date.

## GSTR 8 – Know the Return

## GSTR 8 – Return for TCS

### **Do I need to file Form GSTR-8 even if no TCS liability is there in the tax period?**

If E-commerce operator do not have any TCS liability in any particular tax period and also there is no transaction that has been auto-populated in table 4 of GSTR-8 of that particular tax period due to rejection of TCS details by the supplier in TDS/TCS credit received table, filing of Form GSTR-8 will not be mandatory for the said tax period.

Otherwise, it is mandatory to file Form GSTR-8 for a particular tax period in which TCS has been collected or details are auto populated in table 4.

### **Explain the contents of Form GSTR-8**

Form GSTR-8 comprises of following tables:

1. Table 3: Details of Supplies attracting TCS
2. Table 4: Amendment to details of supplies attracting TCS in respect of earlier statement
3. Table 5: Details of Interest on late payment of TCS amount (Auto calculated on GST Portal)
4. Table 6&7: Payment of Tax

### **I am not able to amend TCS details in Table 4 of Form GSTR-8. Why?**

Amendment of TCS details in Table 4 of Form GSTR-8 cannot be made when the TCS details have already been accepted by counter party, or the TCS details has already been amended once.

### **When can I amend TCS details in Table 4 of Form GSTR-8?**

Amendment of TCS details in Table 4 is allowed **only once** in case original TCS details has not been accepted by the supplier in TDS/TCS credit table or the same has been rejected by the supplier.

After amendment, it will go back to the supplier.

***Once the TCS details have been accepted by the supplier, then no amendment of the same is allowed at E-commerce Operator's end.***

**Do I need to file Form GSTR-8 for tax period, in which there are only rejected documents in table 4?**

**No, it is not necessary to file Form GSTR-8 for the tax period in which there are only rejected documents in table 4 and there is no TCS liability.**

The E-commerce operator can file the statement for the tax period in which there is TCS liability and can amend the rejected documents of earlier statements in the said tax period itself.

**For Example:** Let us assume that E-commerce operator doesn't have any TCS liability for the month of Apr 20, but there is a record rejected by the supplier. In such scenario, it is not necessary for that E-commerce operator to file Form GSTR-8 for April 2020.

In case E-commerce operator has TCS liability for the month of May 20, then in that tax period he can take action on such rejected documents, in the month of May, 20 and file Form GSTR-8 for May 20.

**Is there any limit on the number of times, details can be amended in Form GSTR-8?**

In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended.

TCS liability will be calculated in following manner on amendment of records:

- In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value - Original value.
- In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value - Previous amended value.

## GSTR 8 – Know the Return

## GSTR 8 – Return for TCS

### Can I enter the GSTIN of composition taxpayers in Table 4 of Form GSTR-8?

Yes, you can enter the GSTIN of Composition taxpayers in Table 4 of Form GSTR-8, if the same was reported in table 3 in any earlier tax period.

### How can I discharge my TCS liability?

TCS liability can be discharged through Electronic Cash Ledger only.

### How can I offset my liabilities?

You can offset the liabilities by clicking **Payment of Tax** tile.

If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required.

You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.

If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for offsetting liability.

### Can I preview Form GSTR-8 before filing?

Yes, you can view/download the preview of Form GSTR-8 by clicking on '**PREVIEW DRAFT GSTR 8**' before filing on the GST Portal.



**What is Form GSTR-7?**

Form GSTR-7 is a return which is to be filed by the persons who deduct tax at the time of making/crediting payment to suppliers towards inward supplies received. Tax deductor has legal obligation:

- To declare his TDS liability for a given period (monthly) in Form GSTR-7;
- Furnish details of the TDS deducted under three major heads viz., Central tax, State/UT tax and Integrated tax in accordance with that return;
- File correct and complete return within stipulated time frame, given the fact that the TDS credit will be available to the counter party taxpayer (supplier) upon filing of TDS return in Form GSTR-7 by the Deductor (i.e., person liable to deduct TDS); and Issue TDS certificate to the deductee.

**Who needs to file Form GSTR-7?**

As per section 51, following persons/entities/establishments are required to deduct TDS.

1. a department or establishment of the Central Government or State Government;
2. local authority;
3. Governmental agencies; and
4. such persons or category of persons as may be notified by the Government on the recommendations of the Council.

**By when do I need to file the Form GSTR-7?**

The due date for filing Form GSTR-7 is 10th day of the succeeding month.

**From where can I as Deductor file Form GSTR-7?**

Form GSTR-7 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer. The path is **Services > Returns > Returns Dashboard**.

## GSTR 7 – Know the Return

## GSTR 7 – Return for TDS

### **What are the pre-conditions for filing Form GSTR-7?**

Pre-conditions for filing of Form GSTR-7 are:

- Tax Deductor should be registered as Tax Deductor and should have a valid/active GSTIN.
- Tax Deductor should have valid User ID and password.
- Tax Deductor should have active & non-expired/ revoked digital signature (DSC) in case return is filed through DSC.
- Tax Deductor has made payment or credited the amount to the supplier's account.

### **Do I need to file Form GSTR-7 even if no TDS is deducted in the tax period?**

It is not mandatory to file nil return, in such case.

### **How can I discharge my TDS liability?**

TDS liability can be discharged through Electronic Cash Ledger only at the time of filing return.

### **Can the deductee take action on the TDS credit declared by me?**

The deductee can accept/ reject the TDS details auto-populated to TDS and TCS Credit received table of his/her return. Taking action by deductee is mandatory for crediting the amount of TDS to cash ledger.

### **When TDS amount will be credited to deductee's Electronic Cash Ledger?**

TDS amount will be credited to deductee's Electronic Cash Ledger only after his/ her accepting of TDS and TCS credit received (which is auto populated on filing of returns by the deductor) and filing of this relevant form.

### **What will happen if the TDS credit entry is rejected by the deductee?**

TDS credit entries rejected by the deductee will be auto-populated into Table 4 of Form GSTR-7 and the relevant details will be required to be amended by the deductor in Form GSTR-7 of next tax period. Post correction of such details in Form GSTR-7, the data will automatically flow to concerned GSTIN (supplier) for accepting or rejecting it.

This process will be repeated until TDS details are accepted by counter-party.

**Note:** *If details are auto populated in table 4 under 'rejected by deductee' tab interest will be levied on differential amount, if TDS amount is increased*

**I made no deductions during the tax period, however there is a rejected record in that tax period, do I need to file the return?**

***No, it is not necessary to file return for a tax period in which you have not made any deductions, even if there are rejected records in that month.*** The record will be auto-drafted in the subsequent tax period for which you intend to file the return, wherein you would be able to amend the rejected records in Table-4 of Form GSTR-7.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, but there is a rejected record in that tax period. In such case, it is not necessary to file Form GSTR-7 for April, 2020 by the deductor.

In case the deductor has tax liability for the month of May, 2020, then in that tax period, the deductor can take action on such rejected records and file Form GSTR-7 for May 2020.

### Is there any late fee or interest levied on filing of GSTR-7 return beyond the due date?

Yes, late fee and interest are charged on filing of Form GSTR-7 beyond the due date. However, Form GSTR-7 need not be filed, if you have not deducted tax at source in a particular tax period.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, in such case it is not necessary to file Form GSTR-7 for April 2020.

### How can I offset my liabilities?

You can offset the liabilities by clicking the table **5&6. Payment of Tax** tiles.

If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required. You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.

If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash is required for offsetting liability.

### Can I preview the Form GSTR-7 before filing?

Yes, you can see the preview of Form GSTR-7 by clicking on 'Preview Draft GSTR 7' before filing on the GST Portal.

## GSTR 7A – Know the Return

## GSTR 7A – Return for TDS

### **What is Form GSTR-7A?**

Form GSTR-7A is a system generated TDS Certificate which is generated once deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return. This TDS Certificate will be available for both Deductor and Deductee.

### **How can I download the TDS certificate?**

To download the TDS certificate, access the [www.gst.gov.in](http://www.gst.gov.in) URL. Login to the GST Portal with valid credentials. Navigate to **Services > User Services > View/Download Certificates** option.

### **I have more than one certificate available for download under GSTR-7A certificates. Do I need to download them individually?**

Yes, you need to download them individually for each GSTIN.

### **What is TDS Certificate?**

A TDS certificate is a certificate generated in Form GSTR-7A on the basis of information furnished in return by Deductor in his Form GSTR-7.

### **How many TDS Certificates are issued per GSTIN?**

A single TDS certificate is issued per GSTIN for all the supplies, on which tax has been deducted for every GSTR-7 return filed.

## GSTR 7A – Know the Return

## GSTR 7A – Return for TDS

### **Is the signature of Tax Deductor required in TDS Certificate?**

Form GSTR-7A is system generated TDS certificate and signature of Tax Deductor is not required.

### **What are the pre-conditions for generation of TDS certificate in Form GSTR-7A?**

Precondition for generation of TDS certificate is that deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return.

### **Do I as a taxpayer have to file Form GSTR-7A?**

No, you don't have to file Form GSTR-7A.

### **Can I as a taxpayer (Deductor or Deductee) download and keep a copy of my TDS Certificate for future reference?**

Yes, you can view and/or download TDS Certificate in post-login mode on the GST portal.

# **GSTR 10**

## **Final Return**



**What is Form GSTR-10?**

A taxable person whose GST registration is ***cancelled or surrendered*** has to file a return in Form GSTR-10 called as Final Return. This is ***statement of stocks*** held by such taxpayer on ***day immediately preceding the date from which cancellation is made effective***. This return should be filed within ***three months of the date of cancellation or date of order of cancellation, whichever is later***. This is intended to provide details of ITC involved in closing stock (incd. inputs and capital goods) to be reversed/ paid by taxpayer.

**Who needs to file Form GSTR-10?**

Form GSTR-10 is required to be filed by ***every taxpayer except***:

- (i) Input Service Distributor
- (ii) Non-resident taxable persons
- (iii) Persons required to deduct tax at source (TDS) under section 51
- (iv) Persons paying tax under section 10 (Composition Taxpayer)
- (v) Persons required to collect tax at source (TCS) under section 52

**Is it mandatory to file Form GSTR-10?**

Yes, it is mandatory to file Form GSTR-10 in cases when GST registration is cancelled or surrendered.

**I have applied for cancellation of registration. Can I still login to GST Portal to file Form GSTR-10?**

Yes. Your log in will remain active for the remaining activities required to be fulfilled after cancellation.

**What happens after Form GSTR-10 is filed?**

After Form GSTR-10 is filed:

- (i) ***ARN is generated*** on successful filing of the Form GSTR-10 Return.
- (ii) An ***SMS and an email*** are sent to the applicant on his registered mobile and email id.
- (iii) ***Electronic Cash/ Credit ledger and Electronic Liability Register Part-I*** will get updated on successful set-off of liabilities.
- (iv) The return filed shall be ***saved in the Record Search*** and will be made available to ***tax official*** also.

## Help

1. It is mandatory to file form GSTR-10 for the taxpayers who are required to furnish return under section 39(1), once registration has been cancelled and or cancellation order is issued.
2. 'Nil' return can be filed in case there are no inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods/plant and machinery on which input tax credit is required to be reversed or the amount of tax required to be paid back to Government.

Final Return  
GSTR 10

Due Date - 13/11/2018

PREPARE ONLINE

PREPARE OFFLINE

## Important Message

## Prepare Online:-

Taxpayers with less than or equal to 500 records per table (Table 8A, 8B & 8C and Table 8D) may make use of this facility.

## Step to be taken:-

- Click on 'Prepare Online'
- Update the Address for future correspondence and upload the CA certificate, if required.
- Fill the Invoices wise details (Table 8A, 8B & 8C) and without Invoices wise details (Table 8D)
- Click on 'Proceed to File' and file GSTR-10

## Prepare Offline:-

Taxpayers with more than 500 records per table (Table 8A, 8B & 8C and Table 8D) can prepare their return by using the offline utility and subsequently upload on GST Common Portal.

You can download the GSTR-10 offline tool from the 'Downloads' section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

- Follow instructions in 'GSTR-10 offline tool' to add details and generate JSON file for upload
- Click on 'Prepare Offline' and select 'Upload' to upload JSON file and file the return with the help of instructions available on GSTR-10 dashboard.
- In case the uploaded file is processed with error an error file only with erroneous records can be downloaded from the link available beside status "Processed with Error"
- You can download uploaded details as JSON file, from 'Download' section to view, update or add new details in Offline tool.

Taxpayers having records up to 500 can also use offline utility for filing GSTR-10.

# Final Return - Tables

Dashboard

Returns

English

GSTR10 - Final Return

GSTIN - 37DERPK3419F1Z9

Legal Name - KIRAN KUMAR KOTHA

Trade Name - KOTHA Traders

FY - 2018-19

Status - Not Filed

Date of cancellation order- 13-08-2018

Effective date of cancellation of registration- 01-08-2018

Reference number of cancellation order - ZA370818000755A

Due Date - 13-11-2018

Steps to prepare your GSTR-10 return online

1. Provide the 'Address for future correspondence' and click on Save.
2. Click on 'Table 8A, 8B & 8C' or 'Table 8D' box whichever is applicable and add relevant details.
3. Summary of added details would be available on the relevant box.
4. Click on 'Preview Draft GSTR-10' button to view summary of added details in PDF format.
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

Address for future correspondence

Help

CA Certificate

Help

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate\*

Enter Name

Name of the certifying Chartered Accountant/Cost Accountant\*

Name of the Firm issuing certificate

Membership number\*

Enter Membership number

Date of issuance of certificate\*

DD/MM/YYYY

Attachment (option for uploading certificate)\*

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

Choose File

No file chosen

SAVE CA DETAILS

# GSTR 10 – Final Return

8A, 8B & 8C - Goods Details With Invoices

No. of Records - 0

Total Value  
₹0.00

Integrated Tax

₹0.00

Central Tax

₹0.00

State/UT Tax

₹0.00

CESS

₹0.00

8D - Goods Details Without Invoices

No. of Records - 0

Total Value  
₹0.00

Integrated Tax

₹0.00

Central Tax

₹0.00

State/UT Tax

₹0.00

CESS

₹0.00

9 & 10 - Amount of tax payable and paid

Total Liability  
₹0

Steps to file your GSTR-10 return.

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on 'Download Filed GSTR-10 (PDF)' button to view summary of filed details in PDF format.

BACK

PREVIEW DRAFT GSTR-10

PROCEED TO FILE

Enter the address for future correspondence.

**Note:** In cases, where application for cancellation is filed in **Form REG-16**, address details would be auto-populated from Form REG-16 and is shown in **editable format**.

Click the **SAVE** button.

Address for future correspondence Help

Building No. / Flat No. *	Floor No.	Name of the Premises / Building
<input type="text"/>	<input type="text" value="Enter Floor No."/>	<input type="text" value="Enter Name of the Premises / Building"/>
Road / Street *	City / Town / Locality / Village *	
<input type="text"/>	<input type="text"/>	
State *	District *	PIN Code *
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text"/>
Latitude	Longitude	Mobile Number *
<input type="text" value="Enter Latitude"/>	<input type="text" value="Enter Longitude"/>	+91 <input type="text"/>
Telephone Number (with STD Code)	Email Address *	FAX Number (with STD Code)
<input type="text" value="STD"/> <input type="text" value="Enter Telephone Number"/>	<input type="text"/>	<input type="text" value="STD"/> <input type="text" value="Enter FAX Number"/>

**SAVE**

In case, you want to update details of Chartered Accountant or Cost Accountant, enter the following details (if applicable) under the section on **Particulars of certifying Chartered Accountant or Cost Accountant**:

- a) Name of the certifying accounting firm.
  - b) Name of the certifying Chartered Accountant / Cost Accountant in the certifying firm.
  - c) Membership number of the certifying firm.
  - d) Date of certificate issued by the certifying accounting firm.
- Attach a scanned copy of the certificate.

Click **SAVE CA** details.

The screenshot shows the 'Particulars of certifying Chartered Accountant or Cost Accountant' section of the GSTR 10 form. At the top, a teal bar contains the text 'Address for future correspondence' and a 'Help' link. Below this, another teal bar contains the text 'CA Certificate' and a 'Help' link. The main section is titled 'Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]'. It contains four input fields: 'Name of the Firm issuing certificate' (with the value 'ASSOCIATE FIRM'), 'Name of the certifying Chartered Accountant/Cost Accountant' (with the value 'RAJESH KUMAR'), 'Membership number' (with the value '134556'), and 'Date of issuance of certificate' (with the value '03/05/2018'). There is a red 'UPLOAD NEW' button and a 'Preview' icon (a document with a red 'X') below the input fields. At the bottom right, there is a blue 'SAVE CA DETAILS' button. A success message 'Updated is successful.' is visible at the top left of the form area.

## 8A, 8B & 8C - Goods Details With Invoices

**Table 8A, 8B & 8C - Goods Details With Invoices:** To add details of goods with invoices.

**Goods Details With Invoices** - to add details of goods with invoices of suppliers registered in GST or CX/VAT regime

**In case of supplier registered in GST regime:**

- In the **GSTIN** field, enter the GSTIN number of the supplier.
- In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.
- Select the **Invoice/Bill of entry Date** using the calendar.
- Enter the details of the item.
- Click the **ADD** button and Click the **SAVE** button.

**In case of supplier registered in CX/VAT regime:**

- In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
- In the **Invoice/Bill of entry Number** field, enter the invoice number.
- Select the **Invoice/Bill of entry Date** using the calendar.
- Enter the details of the item.
- Click the **ADD** button and Click the **SAVE** button.

**Table 8D - Goods Details Without Invoices:** To add details of goods without invoices.

## GSTR 10 – Final Return

8A, 8B & 8C - Goods Details With Invoices		8D - Goods Details Without Invoices		9 & 10 - Amount of tax payable and paid	
No. of Records - 0		No. of Records - 0			
Total Value	₹0.00	Total Value	₹0.00	Total Liability	₹200.00
Integrated Tax	₹0.00	Integrated Tax	₹0.00		
State/UT Tax	₹0.00	State/UT Tax	₹0.00		
Central Tax	₹0.00	Central Tax	₹0.00		
CESS	₹0.00	CESS	₹0.00		

8A, 8B, 8C - Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods/plant and machinery on which input tax credit is required to be reversed.

\* Indicates Mandatory Fields

Supplier Registered Under: **GST**

GSTIN:

Invoice/Bill of entry Number:

Invoice/Bill of entry Date:

Item Details

Goods Type	Description	Unit	Quantity Code (UQC)	Quantity	Taxable Value (As adjusted by debit note/credit note) (₹)	Amount of ITC claimed (₹)	Actions
					Integrated Tax (₹)	CESS (₹)	
Select			Select				ADD

BACK SAVE

Goods with Invoices – GSTIN/CX/VAT-wise-Summary

Help

Your Request has been Accepted Successfully.

search GSTIN/CX/VAT

Processed Invoices

GSTIN/CX/VAT	Invoice		Total value (₹)	Input tax credit/Tax payable				Actions
	No.	Date		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJIPA1572E01X	INV5666	06/07/2018	6,56,666.00	1,000.00	0.00	0.00	1,000.00	

BACK ADD DETAILS

## 8D - Goods Details Without Invoices

Click the **8D - Goods Details Without Invoices** tile to add details of goods without invoices of suppliers registered in GST or CX/VAT regime.

## GSTR 10 – Final Return

### 8D - Goods Details Without Invoices

No. of Records - 0

Total Value

₹0.00

Integrated Tax

₹0.00

State/UT Tax

₹0.00

Central Tax

₹0.00

CESS

₹0.00

8d - Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock on which input tax credit is required to be reversed.

\* Indicates Mandatory Fields

Supplier Registered Under\*

GST

GST

CX/VAT

GSTIN\*

Enter Supplier GSTIN

Item Details

Goods Type*	Description*	Unit Quantity Code (UQC)*	Quantity*	Taxable Value (As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed (₹)		Actions
					Integrated Tax(₹)*	CESS (₹)	
Select ▼		Select ▼					+ADD

BACK

SAVE

### Goods without Invoices - GSTIN/CX/VAT-wise-Summary

Help ⓘ



With GSTIN/CX/VAT

Without GSTIN/CX/VAT

Your Request has been Accepted Successfully.

search GSTIN/CX/VAT

Processed Invoices

GSTIN/CX/VAT	Total value (₹)	Input tax credit/Tax payable				Actions
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJIPA1572E01X	67,777.00	8,888.00	0.00	0.00	0.00	 

BACK

ADD DETAILS

Once you have entered all the details, click the **PREVIEW DRAFT GSTR-10** button.

This button will download the draft Summary page of Form GSTR-10 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections carefully.

The PDF file generated would bear watermark of draft as the details are yet to be filed.

8A, 8B & 8C - Goods Details With Invoices		8D - Goods Details Without Invoices		9 & 10 - Amount of tax payable and paid	
No. of Records - 1		No. of Records - 1			
Total Value: ₹3,45,566.00		Total Value: ₹24,55,555.00		Total Liability: ₹0	
Integrated Tax: ₹0.00	Central Tax: ₹1,000.00	Integrated Tax: ₹1,000.00	Central Tax: ₹0.00		
State/UT Tax: ₹1,000.00	CESS: ₹0.00	State/UT Tax: ₹0.00	CESS: ₹0.00		

Steps to file your GSTR-10 return,

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on "Download Filed GSTR-10 (PDF)" button to view summary of filed details in PDF format.

BACK
**PREVIEW DRAFT GSTR-10**
PROCEED TO FILE

**FORM GSTR-10**  
(Gst-10) Final Return

1. GSTIN	2700PDC418F129
2. Legal name	KUTIMA KUTIMA KUTIMA
3. Trade name, if any	KUTIMA PAPER
4. Address for future correspondence	
- Building No. / Flat No.	
- Street No.	
- Name of Premises/ Building	
- Road Street	
- City/Town/Village	
- State	
- District	
- PIN Code	
- Landline	
- Mobile No.	
- Mobile Number	
- Telephone Number (with STD Code)	
- Email Address	
- Fax Number (with STD Code)	
5. Effective date of establishment/registration	01-08-2018
6. Reference number of certificate of incorporation	12A1084000105A
7. Date of incorporation/registration	10-08-2018
8. Date of filing	

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be availed and paid back to Government.

8 (a) Inputs held in stock.

No. of records	Value (as adjusted by debit/credit note) (₹)	Input tax credit Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	1,40,700.00	0.00	1,000.00	1,000.00	0.00

8 (b) Inputs contained in semi-finished or finished goods held in stock.

No. of records	Value (as adjusted by debit/credit note) (₹)	Input tax credit Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00	0.00

8 (c) Capital goods/plant and machinery held in stock.

No. of records	Value (as adjusted by debit/credit note) (₹)	Input tax credit Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00	0.00

8 (d) Inputs held in stock or inputs or contained in semi-finished/finished goods held in stock.

No. of records	Value (as adjusted by debit/credit note) (₹)	Input tax credit Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	25,55,555.00	1,000.00	0.00	0.00	0.00

Click the **PROCEED TO FILE** button.

Once the status of Form GSTR-10 is Ready to File, **9 & 10 - Amount of tax payable and paid** tile gets enabled. Click the **9 & 10 - Amount of tax payable and paid** tile.

The cash and credit ledger balance as available on date are shown

Steps to file your GSTR-10 return.

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on "Download Filed GSTR-10 (PDF)" button to view summary of filed details in PDF format.

**9 & 10 - Amount of tax payable and paid**

Total Liability  
₹3,000.00

Cash and Credit Ledger Balance								
Description	Cash Ledger Balance					Credit Ledger B		
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT T. (₹)
Tax	₹0	₹0	₹0	₹0	₹0	₹3,00,000	₹23,400	₹23,400
Interest	₹0	₹0	₹0	₹0	₹0			
Late Fees		₹0	₹0		₹0			

Tax, Interest, Late fee payable and paid								
Description	Tax Payable(₹)	Tax paid along with application for cancellation of registration (GST REG-16)	Balance Tax Payable(₹)	Paid through ITC(₹)				Tax to be paid in Cash(₹)
				Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
Integrated Tax	₹1,000	₹0	₹1,000	₹1,000	₹0	₹0		₹0
Central Tax	₹1,000	₹0	₹1,000	₹0	₹1,000			₹0
State/UT Tax	₹1,000	₹0	₹1,000	₹0		₹1,000		₹0
CESS	₹0	₹0	₹0				₹0	₹0

Available balance is 2,99,000.00

Select the **Declaration** checkbox.  
Select the **Authorized Signatory** from the drop-down list.  
Click the **FILE GSTR-10** button.

### FILE WITH DSC:

Select the certificate and click the **SIGN** button.

### FILE WITH EVC:

Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

*The success message is displayed and ARN is displayed. Status of the Form GSTR-10 return changes to "Filed"*

OTP Verification

Please enter OTP:

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE VALIDATE OTP

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

Authorized Signatory\*

KIRAN KOTHA

BACK CREATE CHALLAN PREVIEW DRAFT GSTR-10 FILE GSTR-10

**Warning**

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

**DSC is compulsory for Companies & LLP**

**Facing problem using DSC? Click here for help**

FILE WITH DSC FILE WITH EVC

Dashboard > Returns > File

English

GSTIN - 37DERPK3419F1Z9 Legal Name - KIRAN KUMAR KOTHA Trade Name - KOTHA Traders  
FY - 2018-19 Return Period - Status - Filed

GSTR-10 of GSTIN has been successfully Filed. The Acknowledgment Reference Number is AA370818000150L. The GSTR-10 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>Final Return. This message is sent to your registered Email ID and Mobile Number

BACK

# **GSTR 5**

## **Monthly Return by Non Resident Foreign Tax-Payer**



**Who is non Resident Foreign Taxpayer?**

Non-Resident foreign taxpayers are those suppliers who do not have a business establishment in India and have come for a short period to make supplies in India. Such a person is required to furnish details of all taxable supplies in GSTR-5

**What is Form GSTR-5?**

Form GSTR-5 is a return to be filed by all **Non- Resident Taxpayer** in case they don't wish to avail ITC (Input Tax Credit) on local procurements. In case, non-resident person wishes to avail ITC on local procurement, it will be required to register as a **normal taxpayer and file Form GSTR-1/ 3B as a normal/casual taxpayer**.

**What are the pre-conditions for filing Form GSTR-5?**

Pre-conditions for filing of Form GSTR-5 are:

1. Taxpayer should be registered as Non-Resident taxable person and should have a valid GSTIN.
2. Taxpayer should have valid User ID and password

**By when do I need to file Form GSTR-5?**

Non- Resident Taxpayers need to file Form GSTR-5 return for the period for which they have obtained registration within a period of **seven days after the date of expiry of registration**. In case, registration period is for **more than one month, monthly return (s) would be filed by 20th of the month succeeding the tax period** and thereafter return for remaining period would be filed within a period of seven days.

**When can I claim refund?**

You can claim refund from Electronic Cash Ledger in your **last return only**. Last return will be decided after considering the extended period of registration.

Refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register have zero liability across all major and minor heads.

Dashboard

Services

Notifications & Circulars

Acts & Rules

Search Taxpayer

Registration

Ledgers

Returns

Payments

User Services

Returns Dashboard

View e-Filed Returns

Track Return Status

Transition Forms

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD

CREATE CHALLAN

VIEW NOTICE(S) AND ORDER(S)

Dashboard > Returns

English

File Returns

Financial Year

Return Filing Period

Indicates Mandatory Fields

2017-18

February

SEARCH

Monthly return by Non-Resident Foreign Taxpayer  
GSTR5

Due Date - 20/03/2018

PREPARE ONLINE

## GSTR 5 – Tables

## GSTR 5 – Return by Non Resident Foreign Tax-Payer

### 3 - Import Of Goods

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00
Total ITC available	
₹0.00	

### 5 - Outward Supplies Made

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

### 6 - B2C (Large) Invoices

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

### 7A,7B - B2C (Small)

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 8B - Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 8B - Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 4 - Amended Import Of Goods

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00
Total ITC available	
₹0.00	

### 8A - Amended Outward Supplies

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

### 8A - Amended B2C (Large) Invoices

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

### 9 - Amended B2C (Small)

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 8C - Amended Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 8C - Amended Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 10A,10B - Tax Liability

Total Taxable Value	Total Tax Amount
₹0.00	₹0.00

### 11,12,14 - Tax Payable And Paid

Liability Payable	Liability Paid in ITC
₹0.00	₹0.00
Liability Paid in Cash	
₹0.00	

### Payment of Tax

GENERATE GSTR5 SUMMARY

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

BACK

PREVIEW

SUBMIT

FILE RETURN

# Entering Details for Import of Goods

<div>3 - Import Of Goods0</div> <div>Total Taxable Value ₹0.00</div> <div>Tax Liability ₹0.00</div> <div>Total ITC available ₹0.00</div>	<div>5 - Outward Supplies Made0</div> <div>Total Invoice value ₹0.00</div> <div>Total Taxable Value ₹0.00</div> <div>Tax Liability ₹0.00</div>	<div>6 - B2C (Large) Invoices0</div> <div>Total Invoice value ₹0.00</div> <div>Total Taxable Value ₹0.00</div> <div>Tax Liability ₹0.00</div>
--	--	---

DashboardReturnsGSTR-5IMPGEnglish

Import of goods - Summary

BACKADD BOE

Import of goods – Add

Port Code \*

Bill of Entry No. \*

Bill of Entry Date \*

DD/MM/YYYY

Bill of Entry Value (₹) \*

Enter Bill of Entry Value

☒ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

65%

These information are required.

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		Eligibility for ITC *	Amount of ITC available	
		Integrated Tax (₹) *	CESS (₹)		Integrated Tax (₹) *	CESS (₹)
0%				Select ▼		
0.1%				Select ▼		
0.25%				Select ▼		
3%				Select ▼		
5%				Select ▼		
12%				Select ▼		
18%				Select ▼		
28%				Select ▼		

BACK

SAVE

Dashboard

Returns

GSTR-5

IMPG

English

Import of goods - Summary

Processed Invoices

Bill of Entry No.	Bill of Entry Date	Bill of Entry Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	CESS (₹)	Actions
4555555	16/11/2017	6,66,666.00	45,544.00	3,333.00	1,000.00	<div><div></div><div></div></div>

BACK

ADD BOE

3 - Import Of Goods

1

Total Taxable Value

₹45,544.00

Total ITC available

₹2,000.00

Tax Liability

₹4,333.00

5 - Outward Supplies Made

0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable Value

₹0.00

6 - B2C (Large) Invoices

0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable Value

₹0.00

Entering Details for Outward Supplies

3 - Import Of Goods1

Total Taxable value  
₹45,544.00  
Total ITC available  
₹2,000.00  
Tax Liability  
₹4,333.00

5 - Outward Supplies Made0

Total Invoice value  
₹0.00  
Tax Liability  
₹0.00  
Total Taxable Value  
₹0.00

6 - B2C (Large) Invoices0

Total Invoice value  
₹0.00  
Tax Liability  
₹0.00  
Total Taxable Value  
₹0.00

b. Click the ADD DETAILS button.

DashboardReturnsGSTR-5B2BEnglish

GSTIN - 2617AUS00015NRZ  
FY - 2017-18  
Due Date - 20/12/2017

Legal Name - amit chandrakishor singh  
Return Period - November  
Filing - Final Return

Trade Name - amit  
Status - Not Filed  
Registration Period - 04/11/2017 to 30/11/2017

Outward Supplies Made - Receiver Wise Summary

BACK

ADD DETAILS

Dashboard > Returns > GSTR-5 > B2B

English

Outward Supplies Made – Add

Receiver GSTIN/UIN\*

Enter Receiver GSTIN

Invoice Date\*

DD/MM/YYYY

Total Invoice Value (₹)\*

Enter Total Invoice Value

Receiver Name\*

Place of Supply(Name of State) ⓘ\*

26 Andhra Pradesh

☒ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Invoice No.\*

Enter Invoice No.

Supply Type

Intra State

Applicable % of Tax Rate

05%

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				
0.25%				
3%				
5%				
12%				
18%				
28%				

BACK

SAVE OUTWARD SUPPLIES

Outward Supplies Made – Receiver Wise Summary


Pending Invoices (These will be added after validation)

Receiver Details	No. of Invoices	Total Taxable Value (₹)	Tax Paid (₹)
07AJJPA1572EN1Z	1	1,22,28,887.00	18,888.80

BACK

ADD DETAILS

The 5 - Outward Supplies Made tile will reflect the number of invoices added along with Total Invoice Value, Total Taxable Value and Total Tax Liability.

Please click the refresh button (  ) on the top of the screen to ensure quick updating of the summary on the tile.

3 - Import Of Goods1

Total Taxable Value

₹45,544.00

Total ITC available

₹2,000.00

Tax Liability

₹4,333.00

5 - Outward Supplies Made2

Total Invoice value

₹44,99,999.00

Tax Liability

₹19,666.67

Total Taxable Value

₹1,85,83,338.00

6 - B2C (Large) Invoices0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable value

₹0.00

### 6 - B2C (Large) Invoices

a. To add details for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-State supplies) and invoice value is more than ₹10,00,000, click the **B2C (Large) Invoices** tile.

#### 3 - Import Of Goods

1

Total Taxable Value	Tax Liability
₹45,544.00	₹4,333.00
Total ITC available	
₹2,000.00	

#### 5 - Outward Supplies Made

2

Total Invoice value	Total Taxable Value
₹44,99,999.00	₹1,86,83,330.00
Tax Liability	
₹19,666.67	

#### 6 - B2C (Large) Invoices

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

b. Click the **ADD DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CL

English

### B2C(Large) Invoices- Summary



Uploaded by Taxpayer

BACK

ADD DETAILS

### B2C(Large) Invoices- Add Invoice

\* Indicates Mandatory Fields

Place of Supply(Name of State) \*

19-West Bengal

Supply Type

Inter-State

Invoice No. \*

Enter Invoice Number

Invoice Date \*

DD/MM/YYYY

Total Invoice Value (₹) \*

Enter Total Invoice Value

☒ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

65%

#### Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%			

# Entering Details for B2CL (Large) Invoices

## GSTR 5 – Return by Non Resident Foreign Tax-Payer



Dashboard > Returns > GSTR-5 > B2CL

English

### B2C(Large) Invoices- Summary

Uploaded by Taxpayer

#### Processed Invoices

State Code (POS)	Invoice No.	Invoice Date	Total Invoice Value (₹)	Actions
19	A4322	06/11/2017	4,44,44,444.00	 

BACK

ADD DETAILS

The 6 - B2C (Large) Invoices tile will reflect the number of invoices added along with Total Invoice Value, Total Taxable Value and Total Liability.

Please click the refresh button (  ) on the top of the screen to ensure quick updating of the summary on the tile.

#### 3 - Import Of Goods

1

Total Taxable Value	Tax Liability
₹45,544.00	₹4,333.00
Total ITC available	
₹2,000.00	

#### 5 - Outward Supplies Made

2

Total Invoice value	Total Taxable Value
₹44,99,999.00	₹1,86,83,330.00
Tax Liability	
₹19,666.67	

#### 6 - B2C (Large) Invoices

1

Total Invoice value	Total Taxable Value
₹4,44,44,444.00	₹6,32,22,221.00
Tax Liability	
₹6,666.67	

## Entering Details for B2CS (Small) Invoices

7A,7B – B2C (Small) 0	8B – Credit/Debit Notes 0	8B – Unregistered Credit/Debit Notes 0												
<table><tr><td>Total Taxable Value</td><td>Tax Liability</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00	<table><tr><td>Total Taxable Value</td><td>Tax Liability</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00	<table><tr><td>Total Taxable Value</td><td>Tax Liability</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													

b. Click the **ADD DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CS

English

B2C (Small) Details - Summary

Uploaded by Taxpayer

BACK

ADD DETAILS

[Dashboard](#) [Returns](#) [GSTR-5](#) [B2CS](#) English

### B2C(Small) - Add

\* Indicates Mandatory Fields

<b>Place of Supply(Name of State) *</b> <div>36-Telangana</div>	<b>Supply Type</b> <div>Intra-State</div>	<b>Rate (%) *</b> <div>Select</div>
<input checked="" type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?	<b>Applicable % of Tax Rate</b> <div>65%</div>	<b>Taxable Value (₹) *</b> <div>Enter Taxable Value</div>
<b>Integrated Tax (₹) *</b> <div>₹0.00</div>	<b>Central Tax *</b> <div></div>	<b>State/UT Tax (₹) *</b> <div></div>
<b>CESS Amount (₹)</b> <div>₹0.00</div>		

BACK

SAVE

## Entering Details for B2CS (Small) Invoices



## GSTR 5 – Return by Non Resident Foreign Tax-Payer

### B2C (Small) Details - Summary



Uploaded by Taxpayer

#### Processed Invoices

State Code (POS)	Rate (%)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
Karnataka	5	3,24,23,434.00	16,21,171.70	0.00	0.00	0.00	 

BACK

ADD DETAILS

#### 7A,7B - B2C (Small)

1

Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70

#### 8B - Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

#### 8B - Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8B - Credit/Debit Notes

a. To add details of credit/ debit notes / refund voucher issued, click the 8B - Credit/Debit Notes tile.

7A,7B - B2C (Small)1		8B - Credit/Debit Notes0		8B - Unregistered Credit/Debit Notes0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70	₹0.00	₹0.00	₹0.00	₹0.00

Credit/Debit Notes - Add

Indicates Mandatory Fields

Receiver GSTIN/UIN\*

Enter Receiver GSTIN

Receiver Name\*

Original Invoice No.\*

Enter Invoice No

Original Invoice Date\*

DD/MM/YYYY

Note Type\*

Select

Note Value\*

Debit/Credit Note No.\*

Enter Debit/Credit Note No.

Debit/Credit Note Date\*

DD/MM/YYYY

Supply Type\*

Select

☒ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

65%

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%				
0.1%				

Processed Invoices

Counterparty GSTIN	No. of Invoices	Total Taxable Value(₹)	Tax Paid
29GENPS5428P1Z9	1	1,000.00	50.00

BACK

ADD CREDIT/DEBIT NOTE

Notes:

- Here, you can edit / delete the added Credit / Debit Note (under Actions).
- You can edit / delete the entries till GSTR-5 is submitted.

Processed Invoices

Counterparty GSTIN	Credit/Debit Note No	Credit/Debit Note Date	Note Type	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS	Actions
29GENPS5428P1Z9	CNRI100	05/11/2017	Credit	INV-NRI100	04/11/2017	1,000.00	50.00	0.00	0.00	0.00	 

BACK

ADD DETAILS

### 7A,7B – B2C (Small)

1

Total Taxable Value  
₹3,24,23,434.00

Tax Liability  
₹16,21,171.70

### 8B – Credit/Debit Notes

1

Total Taxable Value  
₹1,000.00

Tax Liability  
₹50.00

### 8B – Unregistered Credit/Debit Notes

0

Total Taxable Value  
₹0.00

Tax Liability  
₹0.00

b. Click the ADD CREDIT / DEBIT NOTE button.

Dashboard Returns GSTR-5 CDNUR

English

### Credit / Debit Notes (Unregistered) - Summary



Uploaded by Taxpayer

BACK

ADD CREDIT/DEBIT NOTE

## Credit / Debit Notes (Unregistered) - Add

• Indicates Mandatory Fields

Note Type •

Select ▼

Debit/Credit Note No. •

Enter Debit/Credit Note No.

Debit/Credit Note Date •

DD/MM/YYYY



Note Value •

Original Invoice No. •

Enter Invoice No

Original Invoice Date •

DD/MM/YYYY



☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

## Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			

**4 - Amended Import Of Goods 0**

Total Taxable Value	Tax Liability
₹	₹0.00
Total ITC available	
₹0.00	

**8A - Amended Outward Supplies 0**

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

**8A - Amended B2C (Large) Invoices 0**

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

- b. Select the Financial Year from the drop-down list.
- c. In the Enter Port Code field, enter Port Code of the line item of the declarations of previous tax period.
- d. In the Enter Bill of Entry field, enter the Bill Of Entry of line item of the declarations of previous tax period.
- e. Click the **AMEND BILL OF ENTRY** button.

**Amended Import of goods - Summary**

Uploaded by Taxpayer

No Record found for the provided Inputs.



Financial Year\*

2017-18



Enter Port Code\*

Search Port Code

Enter Bill of Entry\*

Search Bill Number

**AMEND BILL OF ENTRY**

## Amended Import of goods - Amend Invoice

• Indicates Mandatory Fields

Port Code •

787878

Original Bill of Entry No. •

7000000

Original Bill of Entry Date •

04/11/2017

Original/Revised Port Code •

787878

Revised/Original Bill of Entry No. •

7000000

Revised/Original Bill of Entry Date •

04/11/2017

Bill of Entry Value (₹) •

₹80,000.00

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

## Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax		Eligibility for ITC •	Amount of ITC available	
		Integrated Tax (₹) •	CESS (₹)		Integrated Tax (₹) •	CESS (₹)
0%				Select ▼		
0.1%				Select ▼		
0.25%				Select ▼		

## Amendment – Outward Supplies

## GSTR 5 – Return by Non Resident Foreign Tax-Payer

### 4 - Amended Import Of Goods 0

Total Taxable Value	Tax Liability
₹	₹0.00
Total ITC available	
₹0.00	

### 8A - Amended Outward Supplies 0

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

### 8A - Amended B2C (Large) Invoices 0

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

b. Select the **Financial Year** from the drop-down list.

c. In the **Invoice No.** field, enter the invoice number which you want to amend from the earlier tax period.

d. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-5 > B2BA

English

### Amended Outward Supplies Made - Summary

Uploaded by Taxpayer    Uploaded by Receiver    Rejected by Receiver

No Record found for the provided Inputs.

Financial Year \*

2017-18

Invoice No. \*

Enter Invoice No

AMEND INVOICE

## Amended Outward Supplies Made - Amend Invoice

\* Indicates Mandatory Fields

Receiver GSTIN/UIN \*

0417IND00024UNS

Receiver Name \*

Original Invoice No. \*

B2B111

Original Invoice Date \*

26/07/2017

Revised Invoice No. \*

B2B111

Revised Invoice Date \*

26/07/2017

Total Invoice Value (₹) \*

₹7,000.00

POS ⓘ \*

10-Bihar ▼

Supply Type

Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

## Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			

<b>4 – Amended Import Of Goods</b> <b>0</b>	<b>8A – Amended Outward Supplies</b> <b>0</b>	<b>8A – Amended B2C (Large) Invoices</b> <b>0</b>
Total Taxable Value: ₹	Tax Liability: ₹0.00	Total Invoice value: ₹0.00
Total ITC available: ₹0.00	Total Taxable Value: ₹	Total Taxable Value: ₹
	Tax Liability: ₹0.00	Tax Liability: ₹0.00

b. Select the **Financial Year** from the drop-down list.

c. In the **Invoice No.** field, enter the invoice number which you want to amend from the earlier tax period.

d. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-5 > B2CLA

English

## Amended B2C(Large) Invoices- Summary



Uploaded by Taxpayer

• Indicates Mandatory Fields

Financial Year \*

2017-18

Invoice No. \*

Enter Invoice No

AMEND INVOICE

## Amended B2C(Large) - Edit Invoice

• Indicates Mandatory Fields

POS ⓘ •

26-Dadra and Nagar Haveli ▼

Original Invoice No. •

B2CL223

Original Invoice Date •

26/07/2017



Revised/Original Invoice No. •

B2CL225

Revised/Original Invoice Date •

26/07/2017



Supply Type:

Inter-State

Total Invoice Value (₹) •

₹8,00,000.00

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

## Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%	₹12,000.00	₹30.00	₹20.00
3%	₹6,000.00	₹180.00	₹20.00

9 - Amended B2C (Small) 0		8C - Amended Credit/Debit Notes 0		8C - Amended Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹	₹0.00	₹	₹0.00	₹	₹0.00

b. Select the **Financial Year** from the drop-down list.

c. Select the **Month** from the drop-down list.

d. Select the **Place of Supply (Name of State)** from the drop-down list.

e. Select the **Checkbox** if the supply is eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government.

f. Select the **Applicable % of Tax Rate** from the drop-down list.

g. Click the **AMEND DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CSA

English

Amended B2C (Small) Details - Summary

Uploaded by Taxpayer

Financial Year\*

2017-18

Month\*

November

Place of Supply(Name of State) ⓘ \*

Select

☒ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

AMEND DETAILS

## Amended B2C (Small) Details - Amend

\* Indicates Mandatory Fields

Original Place of Supply(Name of State) ⓘ

22-Chhattisgarh ▼

Original Month

07

Supply Type

Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

## Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
3%	₹8,000.00	₹240.00	₹0.00
5%			

## Amended B2C (Small) Details - Summary



Uploaded by Taxpayer

Financial Year\*

2017-18

Month\*

July



Place of Supply(Name of State) ⓘ\*

Select

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

AMEND DETAILS

## Processed Invoices

Original Place of Supply(Name of State)	Total Taxable Value (₹)	Supply Type	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable Percentage(%)	Actions
22	8,000.00	INTER	240.00	0.00	0.00	0.00	-	 

BACK

## 9 - Amended B2C (Small)

0

Total Taxable Value

₹

Tax Liability

₹0.00

## 8C - Amended Credit/Debit Notes

0

Total Taxable Value

₹

Tax Liability

₹0.00

8C - Amended Unregistered  
Credit/Debit Notes

0

Total Taxable Value

₹

Tax Liability

₹0.00

b. Select the Financial Year from the drop-down list.

c. In the Credit/Debit Note No. field, enter the credit/debit number which you want to amend from the earlier tax period.

d. Click the AMEND NOTE button.



Dashboard &gt; Returns &gt; GSTR-5 &gt; CDNA

English

## Amended Credit/Debit Notes - Summary



Uploaded by Taxpayer

Uploaded by Receiver

Rejected by Receiver

\* Indicates Mandatory Fields

Financial Year\*

2017-18

Credit/Debit Note No. \*

Enter Credit/Debit Note No.

BACK

AMEND NOTE

## Amended Credit / Debit Notes - Amend Invoice

• Indicates Mandatory Fields

Receiver GSTIN/UIN •

01SSAJK0019A1ZT

Receiver Name

JK TaxPayer 19 Ltd

Original Credit/Debit Note No. •

CN112

Original Credit/Debit Note Date •

28/07/2017

Revised Credit/Debit Note No. •

CN112

Revised Credit/Debit Note Date •

28/07/2017

Original Invoice Number •

B2B112

Original Invoice Date •

26/07/2017

Note Type •

Credit

Note Value •

₹7,000.00

Supply Type •

Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

## Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			

9 - Amended B2C (Small) 0		8C - Amended Credit/Debit Notes 0		8C - Amended Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹	₹0.00	₹	₹0.00	₹	₹0.00

b. Select the Financial Year from the drop-down list.

c. In the Credit/Debit Note No. field, enter the credit/debit number which you want to amend from the earlier tax period.

d. Click the AMEND NOTE button.

Dashboard / Returns / GSTR-5 / CDNURA

English

Credit / Debit Notes (Unregistered) - Summary

There are no notes to be displayed.

Indicates Mandatory Fields

Financial Year \*

2017-18

Credit/Debit Note No. \*

Enter Credit/Debit Note No.

BACK

AMEND NOTE

## Amended Credit / Debit Notes (Unregistered) – Amend Invoice

Indicates Mandatory Fields

Original Debit/Credit Note No.* 539515	Original Debit/Credit Note Date* 20/11/2017	Revised Debit/Credit Note No.* AYU123
Revised Debit/Credit Note Date* 22/11/2017	Original Invoice Number* INVBCLN01	Original Invoice Date* 19/11/2017
Note Type* Credit	Note Value* ₹50,000.00	Supply Type Inter-State
<input checked="" type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?		Applicable % of Tax Rate 65%

## Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
0.1%			
0.25%			

## Credit / Debit Notes (Unregistered) – Summary

Indicates Mandatory Fields

Financial Year* 2017-18	Credit/Debit Note No.* Enter Credit/Debit Note No.
----------------------------	---

AMEND NOTE

## Processed Invoices

Revised Credit/Debit Note No.	Revised Credit/Debit Note Date	Original Invoice	Original Date	Note Type	Taxable Value (₹)	Integrated Tax (₹)	CESS (₹)	Actions
AYU123	22/11/2017	INVBCLN01	19/11/2017	Credit	1,000.00	32.50	25.00	 

BACK

## GSTR 5 – Preview of Return

## GSTR 5 – Return by Non Resident Foreign Tax-Payer

### 10A,10B – Tax Liability

Total Taxable Value  
₹0.00

Total Tax Amount  
₹0.00

### 11,12,14 – Tax Payable And Paid

Liability Payable  
₹0.00

Liability Paid in ITC  
₹0.00

Liability Paid in Cash  
₹0.00

### Payment of Tax

#### GENERATE GSTR5 SUMMARY

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

BACK

PREVIEW

SUBMIT

FILE RETURN

## Form GSTR - 5

Return for Non-resident taxable person

1.GSTIN	0717IND00040NRR
2(a).Legal name of the registered person	MUKESH DHANJIBHAI KARSHALA
2(b).Trade name, if any	MUKESH

### 3 - Import of goods

No. of Records	Total Taxable Value	Total IGST Tax Liability	Total Cess Tax Liability	Total IGST ITC available	Total CESS ITC available
1	32435	973.05	0	0	0

### 5 - Outward Supplies Made

No. of Records	Total Taxable Value	Total Invoice Value	Total IGST Tax Liability	Total CGST Tax Liability	Total SGST/UT Tax Liability	Total Cess Tax Liability
0	0	0	0	0	0	0

### 6 - B2C (Large) Invoices

No. of Records	Total Taxable Value	Total Invoice Value	Total IGST Tax Liability	Total Cess Tax Liability
0	0	0	0	0

10. Click the 10A, 10B – Tax Liability tile to view the tax liability details.

10A,10B – Tax Liability		11,12,14 – Tax Payable And Paid		Payment of Tax
Total Taxable Value	Total Tax Amount	Liability Payable	Liability Paid in ITC	
₹5,00,000.00	₹1,250.00	₹6,514.00	₹0.00	
		Liability Paid in Cash		
		₹0.00		

11. The Tax Liability details are displayed. Click the **BACK** button to go back to the previous page.

Tax Liability


On account of outward supply

Rate of Tax (%)	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
0.25%	500000	1250	0	0	0

BACK

## E. Acknowledge and Submit GSTR-5 to freeze data

GENERATE GSTR5 SUMMARY



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

BACK

PREVIEW

SUBMIT

FILE RETURN

14. Click the **PROCEED** button to accept the Warning message.



### Warning

Are you sure, you want to continue?

CANCEL

PROCEED

## GSTR - 5 - Return for Non-resident taxable person

Your Submit request has been received, please check the status in sometime.

The summary displayed as on 13/06/2018 12:28:37. For update click on Generate GSTR5 summary

GSTIN - 0717IND00040NRR

FY - 2017-18

Due Date - 20/03/2018

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Period - February

Filing - Final Return

Trade Name - MUKESH

Status - Submitted

Registration Period - 14/10/2017 to 22/02/2018

\* Indicates Mandatory Fields

# Payment of Tax and Offset Liability

# GSTR 5 – Return by Non Resident Foreign Tax-Payer

## 10A,10B - Tax Liability

Total Taxable Value  
₹5,00,000.00

Total Tax Amount  
₹1,250.00

## 11,12,14 - Tax Payable And Paid

Liability Payable  
₹6,514.00

Liability Paid in ITC  
₹0.00

Liability Paid in Cash  
₹0.00

## Payment of Tax

### Payment of Tax

Help ?

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

Description	Tax payable (₹)	Paid through ITC		Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	CESS (₹)			
Integrated Tax	₹1,250	₹0		₹0	₹64	
Central Tax	₹0	₹0		₹0	₹0	₹2,600
State/UT Tax	₹0	₹0		₹0	₹0	₹2,600
CESS	₹0		₹0	₹0	₹0	

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY

Dashboard > Returns > GSTR-5 > Payment of tax

English

### Payment of Tax

Help ?

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

Description	Tax payable (₹)	Paid through ITC		Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	CESS (₹)			
Integrated Tax	₹1,250	₹0		1250	₹64	
Central Tax	₹0	₹0		₹0	₹0	₹2,600
State/UT Tax	₹0	₹0		₹0	₹0	₹2,600
CESS	₹0		₹0	₹0	₹0	

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY

### Check Ledger Balance

#### Cash Balance

Integrated Tax (₹)		
Tax	Interest	Fee
7,690.00	19,435.00	20,000.00
Central Tax (₹)		
Tax	Interest	Fee
4,990.00	5,000.00	300.00
State/UT Tax (₹)		
Tax	Interest	Fee
4,990.00	5,000.00	300.00
CESS (₹)		
Tax	Interest	Fee
4,975.00	4,990.00	5,000.00

#### ITC Balance

Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
27.00	0.00	0.00	0.00

OK

## Offset Successful

Payment of tax has been done successfully and all liabilities are cleared. Kindly file the return through EVC/DSC, as applicable.

OK

## 11,12,14 - Tax Payable And Paid

Liability Payable  
₹6,514.00

Liability Paid in ITC  
₹0.00

Liability Paid in Cash  
₹6,514.00

## GSTR 5 – Filing of Return

GSTIN - 0717IND00040NRR

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Type - GSTR5

FY - 2017-18

Return Period - February

Status - Submitted

Returns Filing for GST GSTR5

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

Authorised Signatory\*

MUKESH KARSHALA

BACK

FILE WITH DSC

FILE WITH EVC

## GSTR 5 – Return by Non Resident Foreign Tax-Payer

!

Warning

You are about to file GSTR5. Would you like to proceed?

CANCEL

PROCEED

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

Dashboard

Returns

File

English

GSTR5 of GSTIN - 0717IND00040NRR for the Return Period - February - 2017-18 has been successfully filed. The Acknowledgment Reference Number is **AA070218000009P** and filing status is **valid**. The GSTR5 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 0717IND00040NRR

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Type - GSTR5

FY - 2017-18

Return Period - February

Status - Filed

Returns Filing for GST GSTR5

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

Authorised Signatory\*

MUKESH KARSHALA

BACK

FILE WITH DSC

FILE WITH EVC

# **GSTR 11**

## **Return by UIN holder**



### **What is Form GSTR-11?**

Form GSTR-11 is to be filed by persons who have been assigned a Unique Identity Number (UIN). It is a statement of inward supply of goods or services or both received by an UIN holder.

### **Who needs to file Form GSTR-11?**

Persons having Unique Identification Number (UIN) are required to file Form GSTR-11.

### **By when do I need to file Form GSTR-11?**

Form GSTR-11 is to be filed on Quarterly basis. However, the form is not mandatory to be filed for such period in which there is no inward supplies received by such UIN holder. However, before claiming refund through Form GST RFD-10, filing of Form GSTR-11 is necessary for that relevant quarter.

### **Is there any due date to file Form GSTR-11?**

There is no due date for Filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time after end of the relevant Quarter.

### **Are there any ledgers maintained for UIN holders on GST Portal?**

There are no Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger for UIN holders on GST Portal.

Statement of inward supplies by  
UIN holder  
GSTR11

Status - Not Filed

PREPARE ONLINE

PREPARE OFFLINE

Dashboard>ReturnsGSTR-11

English

GSTR-11 -Quarterly Return

UIN - 1118IND00001UN3

Name of the person having UIN - Test

FY - 2018-19

Return Period - Jan-Mar

Status - Not Filed

3A - Details of Invoices  
received

Total Invoice value

Total Taxable Value

₹-

₹-

Total Tax Amount

₹-

3B - Details of Credit/Debit  
Notes received

Total Note Value

Total Taxable Value

₹-

₹0.00

Total Tax Amount

₹0.00

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

BACK

PREVIEW

FILE RETURN

GENERATE GFD-10

**Details of Invoices received** tile to enter details of taxable inward supplies received from registered taxpayers.

## 3A - Details of Invoices received

Total Invoice value ₹-  
Total Taxable Value ₹-  
Total Tax Amount ₹-

The Details of Invoices received- Add Invoice page is displayed. In the Supplier GSTIN field, enter the GSTIN of the supplier. The field accepts only GSTIN of Normal taxpayer or Non Resident taxpayer.

Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. The CESS field is not auto populated and has to be entered by the taxpayer.

## Details of Invoices received- Add Invoice

Supplier GSTIN\* 07AJIPA1572E113 Supplier Name\* AutomationsTest Invoice No.\*  
Invoice Date\* DD/MM/YYYY POS 07-Delhi Invoice Value (₹)\*  
Supply Type Intra-State

Item Details

Rate (%)	Taxable Value (₹)*	Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				
0.25%				
3%	₹3,33,333.00	₹4,999.99	₹4,999.99	

Dashboard Returns GSTR-11

Request accepted successfully.

## Details of Invoices received - Summary

Uploaded by Taxpayer

Processed Invoices

Supplier GSTIN	Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
07AJIPA1572E113	A1233	05/06/2018	23,44,444.00	4,56,666.00	13,699.98	0.00	0.00	0.00	

BACK

ADD DETAILS

**Details of Credit/Debit Notes received** - enter details of credit/debit notes received from registered taxpayers.

### 3B - Details of Credit/Debit Notes received

Total Note Value	Total Taxable Value
₹-	₹0.00
Total Tax Amount	
₹0.00	

In the **Supplier GSTIN** field, enter the GSTIN of the supplier.

In the Debit/Credit Note No., Debit/Credit Note Date, Note Value and Note Type fields, enter the number, date, value and type of the Debit/Credit Note.

Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier.  
The auto-populated POS is editable.

**The CESS field is not auto populated and has to be entered by the taxpayer**

### Details of Credit/Debit Notes received - Add Note

Supplier GSTIN\*  Supplier Name  Debit/Credit Note No.\*

Debit/Credit Note Date\*  POS  Note Value\*

Note Type\*  Supply Type



#### Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				
0.25%				
3%	₹77,77,777.00	₹1,16,666.65	₹1,16,666.65	

### Details of Credit/Debit Notes received - Summary

Uploaded by: Taxpayer

#### Processed Notes

Supplier GSTIN	C/D Note No.	C/D Note Date	Note Type	Note Value (₹)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
07AJIPA1572EI13	A123	04/06/2018	Debit	23,44,444.00	77,77,777.00	0.00	1,16,666.65	1,16,666.65	0.00	 

BACK

ADD DETAILS

Once you have entered details, click **PREVIEW** button.

This button will download the draft Summary page of your GSTR-11 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections before submitting the GSTR-11.

The PDF file is generated

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

[BACK](#)
[PREVIEW](#)
[FILE RETURN](#)
[GENERATE PDF-10](#)

### Form GSTR-11

(See rule 82)

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

Year	2018-19
Quarter	Jan-Mar

1. UIN	11110000000000000000
2. Name of the person having UIN	Taxi

### 3. Summary of Inward Supplies Received

#### 3A -Summary of Invoices Received

No. of Suppliers	No. of Notes/Vouchers	No. of Invoices	Total Notes/Vouchers/Invoices value	Total Taxable value	Total Integrated Tax Paid	Total Central Tax Paid	Total State/UT Tax Paid	Total Cess Paid
1	NA	1	2344444.00	456666.00	13699.98	0.00	0.00	0.00

Select the **Declaration** checkbox.

Click the **FILE RETURN** button.

A message is displayed that "**Tax amount** as declared here would be posted as **refund amount in RFD-10 State wise** and same is non-editable on higher side. Select Yes to proceed to File.

No changes can be made in GSTR-11 after filing". Click the **YES** button

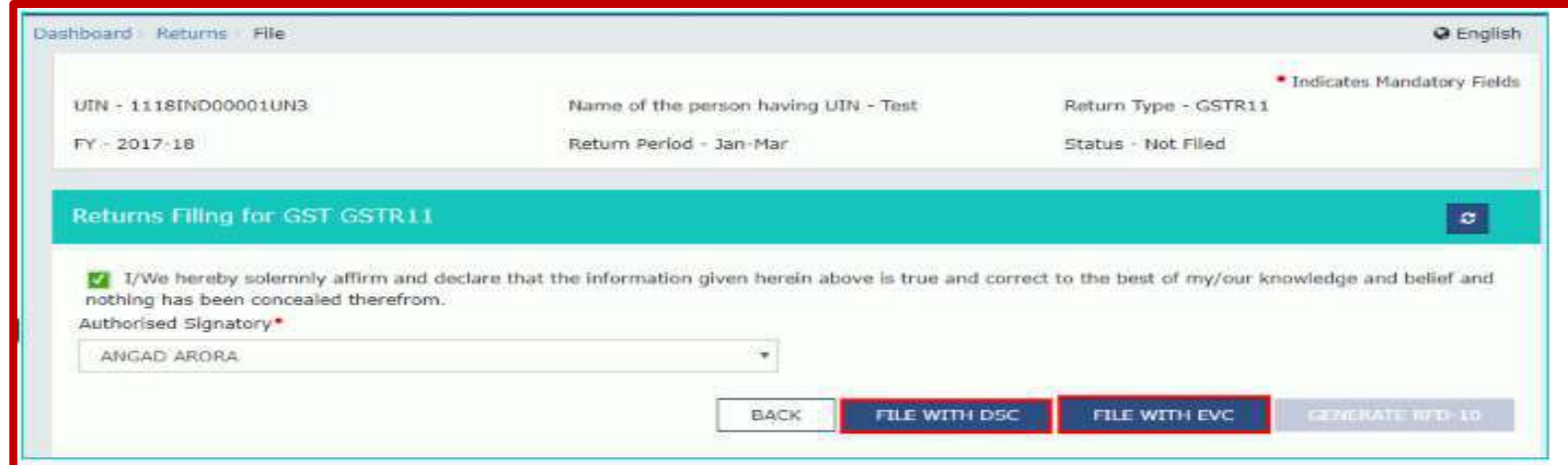
The success message is displayed and ARN is displayed. Status of the GSTR-11 return changes to "Filed".

You can click GENERATE RFD-10 button to generate GST RFD-10 application form of the same quarter for which Form GSTR-11 is filed.



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

BACK PREVIEW **FILE RETURN** GENERATE RFD-10



Dashboard > Returns > File English

UIN - 1118IND00001UN3 Name of the person having UIN - Test Return Type - GSTR11  
FY - 2017-18 Return Period - Jan-Mar Status - Not Filed

Indicates Mandatory Fields

Returns Filing for GST GSTR11

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

Authorised Signatory\*

ANGAD ARORA

BACK **FILE WITH DSC** **FILE WITH EVC** GENERATE RFD-10



Dashboard > Returns > File English

UIN - 1118IND00001UN3 Name of the person having UIN - Test Return Type - GSTR11  
FY - 2017-18 Return Period - Jan-Mar Status - Filed

Indicates Mandatory Fields

Returns Filing for GST GSTR11

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


Authorised Signatory\*

ANGAD ARORA

BACK FILE WITH DSC FILE WITH EVC **GENERATE RFD-10**

**GSTR-11 of GSTIN - 1118IND00001UN3 for the Return Period - Jan-Mar - 2017-18 has been successfully filed. The Acknowledgment Reference Number is AA1116170000027. The GSTR11 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.**





Tax amount as declared here would be posted as refund amount in RFD-10 State wise and same is non-editable on higher side. Select Yes to proceed to File. No changes can be made in GSTR-11 after filing

NO **YES**

# Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



# Manual > Filing Form GST CMP-08

## How can I create and file details in Form GST CMP-08?

To file quarterly statement in Form GST CMP-08, perform following steps:

- A. [Login and Navigate to Form GST CMP-08 page](#)
- B. [File NIL Form GST CMP-08, if required](#)
- C. [Enter details in Table 3](#)
- D. [Preview Form GST CMP-08](#)
- E. [Proceed to File and Payment of Tax](#)
- F. [File Form GST CMP-08 with DSC/ EVC](#)

### A. Login and Navigate to Form GST CMP-08 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
  2. Login to the GST Portal with valid credentials.
  3. Click the **Services > Returns > Returns Dashboard** command.
- Alternatively, you can also click the **Returns Dashboard** link on the Dashboard.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System	New Return (Trial) ▾
Registration	Ledgers	Returns	Payments	User Services	Refunds		
Returns Dashboard						New Return (Trial)	
Manage Return Profile (Trial)						View e-Filed Returns	
Track Return Status						Transition Forms	
ITC Forms						Annual Return	
TDS and TCS credit received							

4. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Quarter) for which you want to file the statement from the drop-down list.
5. Click the **SEARCH** button.
6. The **File Returns** page is displayed. In the GST CMP-08 tile, click the **PREPARE ONLINE** button.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System	New Return (Trial) ▾	
Dashboard > Returns								English
File Returns								
Indicates Mandatory Fields								
Financial Year *		Return Filing Period *		SEARCH				
2019-20 ▾		Apr-Jun ▾						
Statement for payment of self-assessed tax GST CMP-08				Auto drafted details for registered persons opting composition levy GSTR4A				
Due Date - 18/07/2019								
PREPARE ONLINE				VIEW DOWNLOAD				

7. The **Statement for payment of self-assessed tax** is displayed.

Statement for payment of self-assessed tax

GSTIN - 27BQYPG6762NAZI  
FY - 2019-20  
Status - Ready to File

Legal Name - Ranu Ahuja  
Period - Apr-Jun

Trade Name - GSTN  
Due Date - 18/07/2019

☐ File Nil GST CMP-08

3.Summary of self-assessed liability

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

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	0		0	0.00	
2	Inward supplies attracting reverse charge including import of services	0	0	0.00	0.00	0.00
3	Tax payable (1 + 2)	0.00	0.00	0.00	0.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

B. File NIL Form GST CMP-08, if required

8. In case of Nil GST CMP-08, select the check box for **File Nil GST CMP-08**. On enabling the checkbox, the following texts will be displayed:

Statement for payment of self-assessed tax

GSTIN - 27BQYPG6762NAZI  
FY - 2019-20  
Status - Not Filed

Legal Name - Ranu Ahuja  
Period - Apr-Jun

Trade Name - GSTN  
Due Date - 18/07/2019

☒ File Nil GST CMP-08

**Note: Nil Form GST CMP-08 can be filed by you if you have:**

- Not made any outward supply (commonly known as sale); AND
- Not have any liability due to reverse charge (including import of services); AND
- Do not have any other tax liability.

To continue further for filing Form GST CMP-08, click [here](#).

C. Enter details in Table 3

9. Enter details in Table 3 and click on **‘SAVE’** to save details.

GSTIN - 27BQYPG6762NAZI  
FY - 2019-20  
Status - Ready to File

Legal Name - Reliance Industries Limited  
Period - Apr-Jun

Trade Name - GSTN  
Due Date - 18/07/2019

☐ File Nil GST CMP-08

### 3.Summary of self-assessed liability

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

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

10. A success message will appear on clicking 'SAVE'. Click **OK**.

☐ File Nil GST CMP-08

### 3.Summary of self-assessed liability

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

## D. Preview GST CMP-08

11. Click **PREVIEW DRAFT GST CMP-08** and a pdf file will be downloaded on your machine.

3.Summary of self-assessed liability

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

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

12. The downloaded page is displayed.

Form GST CMP - 08  
[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GSTIN	27BQYPG6762NAZI
2	(a) Legal name	Ranu Ahuja
	(b) Trade name	GSTN
	(c) ARN	-
	(d) Date of filing	-

3.Summary of self-assessed liability

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

(Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	-
2	Inward supplies attracting reverse charge including import of services	163900.00	1800.00	13851.00	13851.00	-
3	Tax payable (1 + 2)	2020300.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	-	0.00	0.00	0.00

E. Proceed to File and Payment of Tax

13. Click on PROCEED TO FILE to file GST CMP-08.

### 3.Summary of self-assessed liability

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

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

14. A message will appear in a green box above the table to **check the status in sometime**.

### 3.Summary of self-assessed liability

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

Compute Liabilities request has been received, please check the status in sometime.

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	16,39,000.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	34,95,400.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

15. Refresh the screen after sometime and **Payment of Tax page** is displayed. Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table.

DashboardServicesGST LawDownloadsSearch TaxpayeeHelpe-Way Bill SystemNew Return (Trial)

DashboardReturnsGST CMP-08Payment Of TaxEnglish

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	40,000.00	40,000.00	40,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	60,000.00	50,000.00	50,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Authorised Signatory

ANGAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

© 2018-19 Goods and Services Tax Network

Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

15.1. **Scenario 1: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities**

i. If available cash balance in Electronic Cash Ledger is more than the amount required to offset the liabilities, no additional cash is required for paying liability. You can preview and then file Form GST CMP-08, as explained in below [steps](#).

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	40,000.00	40,000.00	40,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	60,000.00	50,000.00	50,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

15.2. **Scenario 2: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities**

i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardReturnsGST CMP-08Payment Of TaxEnglish

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	10,000.00	10,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	20,000.00	20,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	21,415.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	21,415.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

ii. The **Create Challan** page is displayed.

**Note:** In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit this amount.

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardPaymentCreate ChallanEnglish

Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	21415	0				21,415
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	21415	0				21,415
Total Challan Amount:		₹ 42,830 /-				
Total Challan Amount (In Words):		Rupees Forty-Two Thousand Eight hundred Thirty Only				

Payment Modes

E-Payment

Over The Counter

NEFT/RTGS

GENERATE CHALLAN

- iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the **GENERATE CHALLAN** button.

[Dashboard](#)[Services](#)[GST Law](#)[Downloads](#)[Search Taxpayer](#)[Help](#)[e-Way Bill System](#)[New Return \(Trial\)](#)[Dashboard](#) [Payment](#) [Create Challan](#)[English](#)

## Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	21415	0				21,415
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	21415	0				21,415
Total Challan Amount:		₹ 42,830 /-				
Total Challan Amount (In Words):		Rupees Fourty-Two Thousand Eight hundred Thirty Only				

## Payment Modes

☒ E-Payment☐ Over The Counter☐ NEFT/RTGS[GENERATE CHALLAN](#)

v. The Challan is generated. Click on **DOWNLOAD** button to download the challan.

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardPaymentGenerate ChallanEnglish

Challan successfully generated

GST Challan

CPIN19072700000034

Challan Generation Date31/07/2019 12:10:39

Challan Expiry Date15/08/2019

Mode of Payment :-

E-Payment

Details Of Taxpayer

GSTIN/Other Id27BQYPG6762NAZI

Email AddressaXXXXXXXX@XXXXXXXXXom

Mobile Number8XXXXX3863

Name

AddressXXXXXXXXXX Maharashtra,400123

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21,415	0	0	0	0	21,415
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	21,415	0	0	0	0	21,415
Total Challan Amount:	₹ 42,830 /-					
Total Challan Amount (In Words):	Rupees Forty-Two Thousand Eight hundred Thirty Only					

Select Mode of E-Payment

Preferred Banks

Net Banking

DOWNLOAD

MAKE PAYMENT

If amount is deducted from bank account and not reflected in electronic cash ledger, please raise grievance under Grievance Type Grievance Against Payment.

vi. Downloaded challan is displayed here. Click on **MAKE PAYMENT** button.

Dashboard

Services

GST Law

Downloads

Search Taxpayer

Help

e-Way Bill System

New Return (Trial)

Dashboard

Payment

Generate Challan

English

Challan successfully generated

GST Challan

CPIN

19072700000034

Challan Generation Date

31/07/2019 12:10:39

Challan Expiry Date

15/08/2019

Mode of Payment :-

E-Payment

Details Of Taxpayer

GSTIN/Other Id

27BQYPG6762NAZI

Email Address

aXXXXXXXX@XXXXXXXXXXom

Mobile Number

8XXXXXX3863

Name

XXXXXXXXXX Maharashtra,400123

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21,415	0	0	0	0	21,415
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	21,415	0	0	0	0	21,415
Total Challan Amount:		₹ 42,830 /-				
Total Challan Amount (In Words):		Rupees Forty-Two Thousand Eight hundred Thirty Only				

Select Mode of E-Payment

Preferred Banks

Net Banking

Please select a bank

ALLAHABAD BANK

AXIS BANK

BANK OF INDIA

CANARA BANK

CORPORATION BANK

HDFC BANK

IDBI BANK

INDIAN OVERSEAS BANK

ORIENTAL BANK OF COMMERCE

PUNJAB NATIONAL BANK

SYNDICATE BANK

UNION BANK OF INDIA

VIJAYA BANK

ANDHRA BANK

BANK OF BARODA

BANK OF MAHARASHTRA

CENTRAL BANK OF INDIA

DENA BANK

ICICI BANK LTD

INDIAN BANK

JAMMU AND KASHMIR BANK LIMITED

PUNJAB AND SIND BANK

STATE BANK OF INDIA

UCO BANK

UNITED BANK OF INDIA

Terms and Conditions apply.

DOWNLOAD

MAKE PAYMENT

If amount is deducted from bank account and not reflected in electronic cash ledger, please raise grievance under Grievance Type Grievance Against Payment.

Note:  
In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website.  
In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

vii. Go to **Returns Dashboard** again, note the Additional Cash required is Nil now.

To preview GST CMP-08, click on **PREVIEW DRAFT GST CMP-08 (PDF)**.

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardReturnsGST CMP-08Payment Of TaxEnglish

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

16. **GST CMP-08** is displayed in a pdf format.

# Form GST CMP - 08

[See rule 62]

## Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GSTIN		27BQYPG6762NAZI
2	(a)	Legal name	
	(b)	Trade name	GSTN
	(c)	ARN	-
	(d)	Date of filing	-

### 3.Summary of self-assessed liability

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

(Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	-
2	Inward supplies attracting reverse charge including import of services	1639000.00	1800.00	13851.00	13851.00	0.00
3	Tax payable (1 + 2)	3495400.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	0.00	0.00	0.00	0.00

## F. File Form GST CMP-08 with DSC/ EVC

17. Select the checkbox against the **declaration**. Choose the **Authorised Signatory** from the drop-down.

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardReturnsGST CMP-08Payment Of TaxEnglish

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

☒

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

Authorized Signatory

Select

Select

ANGAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

18. Click on **FILE GST CMP-08**.

DashboardServices ▾GST LawDownloads ▾Search Taxpayer ▾Help ▾e-Way Bill SystemNew Return (Trial) ▾

Dashboard > Returns > GST CMP-08 > Payment Of TaxEn

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Authorised Signatory

AN GAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

19. Click the **YES** button.

!

Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO

YES

20. The **Submit Application** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

[Dashboard](#)[Services ▾](#)[GST Law](#)[Downloads ▾](#)[Search Taxpayer ▾](#)[Help ▾](#)[e-Way Bill System](#)[New Return \(Trial\) ▾](#)[Dashboard](#) > [Submit Application](#)[English](#)

APPLICATION TYPE

Form CMP08

Return Period

062019

GSTIN/UIN/Temporary ID

27BQYPG6762NAZI



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

❗ DSC is compulsory for Companies & LLP

❗ Facing problem using DSC? [Click here for help](#)

[FILE WITH DSC](#)[FILE WITH EVC](#)

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Site Last Updated on

Designed &amp; Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

### 20.1. FILE WITH DSC:

a. Select the certificate and click the **SIGN** button.

### 20.2. FILE WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

#### OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

[CLOSE](#)[VALIDATE OTP](#)

21. The success message is displayed and ARN is displayed. Status of the Form GST CMP-08 changes to **"Filed"**. Go **BACK** to download filed GST CMP-08.



## Goods and Services Tax

Reliance Industries  
27BQYPG6762NAZI

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-Way Bill System

New Return (Trial) ▾

Dashboard &gt; Returns &gt; File

English

GSTIN - 27BQYPG6762NAZI  
FY - 2019-20  
Due Date - 18/07/2019Legal Name - Reliance Industries Limited  
Return Period - Apr-JunTrade Name - GSTN  
Status - Filed

✔ GST CMP-08 of 27BQYPG6762NAZI for the tax period 062019 has been successfully filed on 31-07-2019. The Acknowledgment Reference Number: is AA270619000058A. The GST CMP-08 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed Return. This message is sent to your registered Email ID and Mobile Number

BACK

22. Download the filed GST CMP-08 by clicking on **DOWNLOAD FILED GST CMP-08**.



## Statement for payment of self-assessed tax

GSTIN - 27BQYPG6762NAZI  
FY - 2019-20  
Status - Filed

Legal Name - Reliance Industries Limited  
Period - Apr-Jun

Trade Name - GSTN  
Due Date - 18/07/2019

File Nil GST CMP-08

### 3.Summary of self-assessed liability

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

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	16,39,000.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	34,95,400.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

DOWNLOAD FILED GST CMP-08

PAYMENT MADE

23. Downloaded filed GST CMP-08 is displayed here.

## Form GST CMP - 08

[See rule 62]

## Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GSTIN	27BQYPG6762NAZI
2	(a) Legal name	Reliance Industries Limited
	(b) Trade name	GSTN
	(c) ARN	AA270619000058A
	(d) Date of filing	31-07-2019

## 3.Summary of self-assessed liability

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

(Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	-
2	Inward supplies attracting reverse charge including import of services	1639000.00	1800.00	13851.00	13851.00	0.00
3	Tax payable (1 + 2)	3495400.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	0.00	0.00	0.00	0.00
5	Tax & interest paid	-	1800.00	31415.00	31415.00	0.00

## 4.Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge

and belief and nothing has been concealed therefrom.

Date: 31-07-2019

Name of authorized signatory  
ANGAD ARORADesignation / Status  
CA

# Manual > Filing Form GSTR-4 (Annual Return) (For FY 2019-20 Onwards)

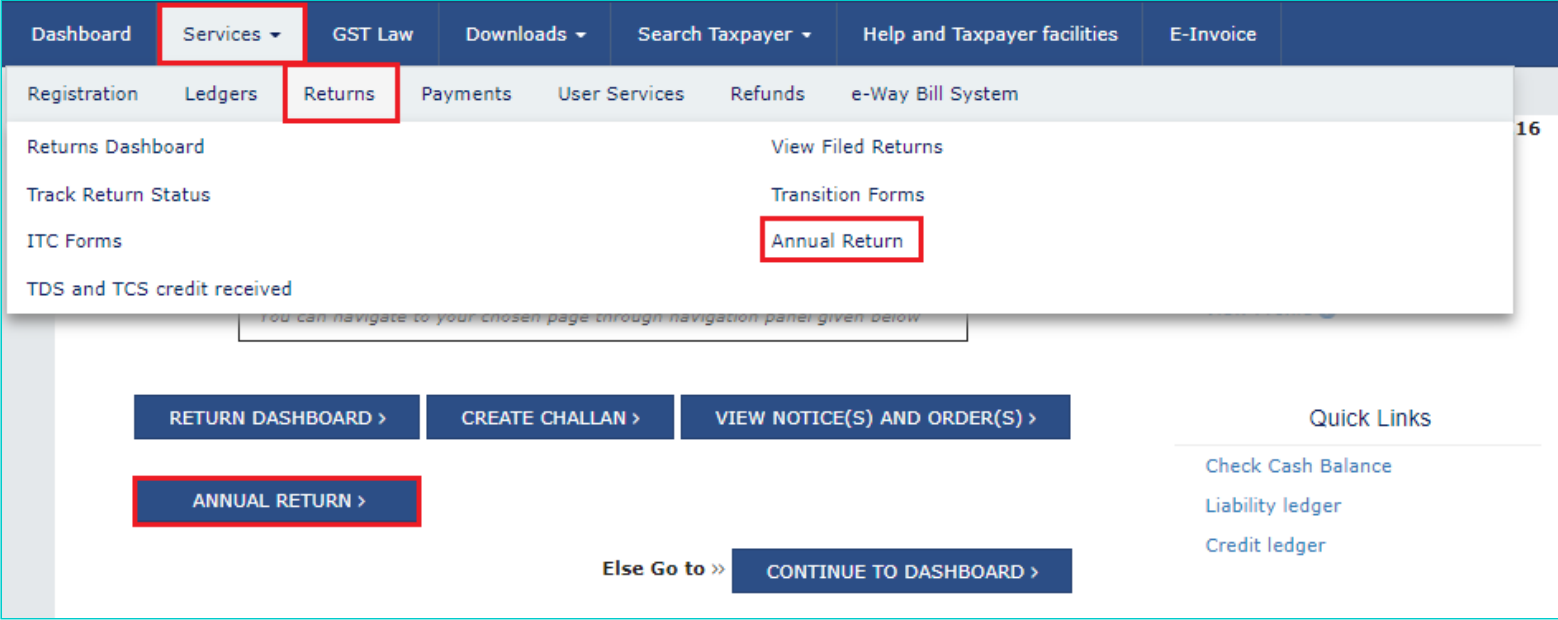
## How can I create and file details in Form GSTR-4 (Annual Return) (For FY 2019-20 Onwards)?

To create and file details in Form GSTR-4 (Annual Return, For FY 2019-20 Onwards), perform following steps:

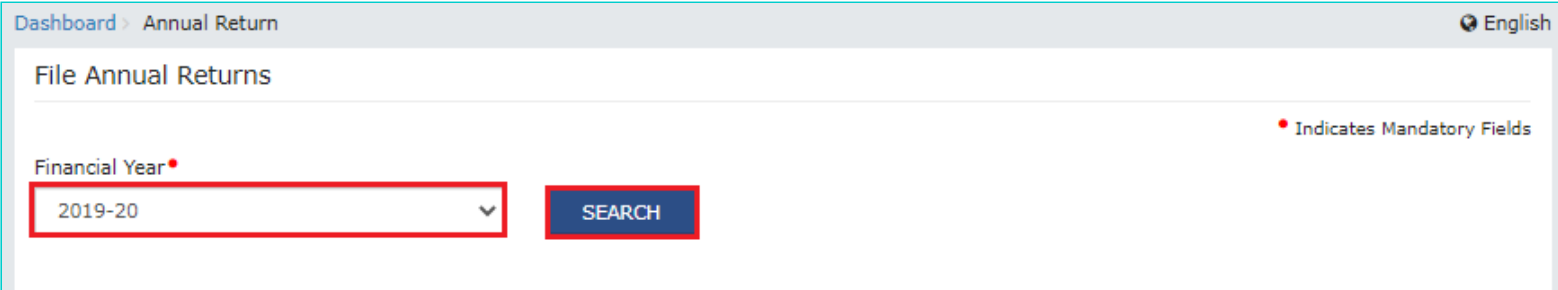
- (I) In case, you want to file NIL return in Form GSTR-4 (Annual Return), click [here](#).
- (II) In case, you want to file return in Form GSTR-4 (Annual Return), perform following steps:
  - A. [Login and Navigate to Form GSTR-4 \(Annual Return\) page](#)
  - B. [Enter details in various tiles](#)
  - C. [Preview Form GSTR-4 \(Annual Return\)](#)
  - D. [Payment of Tax](#)
  - E. [File Annual Return Form GSTR-4 \(Annual Return\) with DSC/ EVC](#)

### A. Login and Navigate to Annual Return Form GSTR-4 page

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Annual Return** option.  
**Note:** Alternatively, you can also click the **Annual Return** link on the Dashboard.



2. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the annual return from the drop-down list. Click the **SEARCH** button.



3. The **File Returns** page is displayed. Please read the important message in the boxes carefully. In the Annual Return GSTR-4 tile, click the **PREPARE ONLINE** button.  
**Note:** **PREPARE ONLINE** button for filing Form GSTR-4 will be enabled only after filing all applicable Form CMP-08 statements for the relevant Financial Year.

## File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2019-20

SEARCH

**Help**

1. GSTR-4 can be filed online. It can also be prepared in Offline tool and then uploaded on the portal and filed.
2. Annual return in Form GSTR-4 is required to be filed by every taxpayer who has availed composition scheme during any part of the relevant financial year.
3. All the applicable statements i.e. GST CMP-08 should have been filed for all the applicable quarters of the relevant financial year (Y) before filing Annual GSTR-4.
4. Once return in Form GSTR-4 is filed, it cannot be revised.

**Annual Return  
GSTR-4****Due Date - 30/04/2020**

PREPARE ONLINE

UPLOAD/DOWNLOAD JSON

**Important Message****Prepare Online:-****Steps to be taken:**

- Click on 'Prepare Online';
- The system would navigate you to GSTR-4 Dashboard page. Provide the previous year aggregate turnover and save it;
- Based on the information available in the system, details would be auto-drafted in few tables, which shall be non-editable. Provide the details in other tables;
- Click on 'Proceed to file' button;
- Verify the details in preview page and click on 'Continue' button to navigate to payment table; and
- File the return by clicking on 'File GSTR-4' button while paying additional liabilities, if any.

**Upload/Download JSON**

- Download the GSTR-4 offline tool from the 'Downloads' section in the pre-login page on the portal.
- Click on 'Upload/ Download json' and then click on 'Download' tab to download auto-drafted GSTR-4 details, if any;
- Follow instructions in 'GSTR-4 offline tool' to add details and generate JSON file for upload;
- Click on 'Upload' tab to upload JSON file and file the return with the instructions available on GSTR-4 online.

4. The **GSTR-4 Annual Return** page is displayed. Enter the aggregate turnover of previous financial year and click **SAVE**.

**Note:**

- You will not be able to proceed further without entering aggregate turnover of previous financial year.
- In case, you were registered during the current FY or had nil aggregate turnover, please enter '0' (Zero) here.
- On saving aggregate turnover details, other buttons on this screen will get enabled.



Due date -

[BACK](#)

5. A confirmation message is displayed that Save request has been acknowledged.

DashboardReturnsAnnual ReturnsGSTR-4

English

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Not filed

Due date -

\* Indicates mandatory fields

HELP

Save request acknowledged.

3. Aggregate turnover of previous Financial Year(₹) \*

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6 (a) **To file Nil return:** Nil Form GSTR-4 Annual Return can be filed by you, for the financial year, if you have, for all applicable quarters of the year

- NOT made any outward supply
- NOT received any goods/services
- Have NO other tax liability to report
- Have filed all Form CMP-08 as Nil

6.1. Select the **File Nil GSTR4** check-box. Click **PROCEED TO FILE**.

☒ File Nil GSTR-4

Note: Nil return can be filed for the financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report.

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6.2. Return is ready to be filed. Click **PROCEED TO FILE**.

☒ File Nil GSTR-4

Note: Nil return can be filed for the financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report.

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6.3. Click **CONTINUE**.

**Return for financial year of registered person who has opted for Composition levy or availing benefit of notification  
No. 02/2019- Central Tax (Rate)**

Financial year 2019-20

1.	GSTIN	27ABKPW5626R1ZK
2. (a)	Legal name of the registered person	SURESH D. WALUKAR
(b)	Trade name, if any	GSTN
3. (a)	Aggregate turnover in the preceding Financial Year	0.00
(b)	ARN	-
(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

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

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

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

**4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)**

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

**4C - Inward supplies received from an unregistered supplier**

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

**4D - Import of service**

No. of records	Taxable value	Integrated tax	Cess
0	0.00	0.00	0.00

**5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	0.00		0.00	0.00	
2.	Inward supplies attracting reverse charge including import of services	0.00	0.00	0.00	0.00	0.00
3.	Tax paid (1+2)	0.00	0.00	0.00	0.00	0.00
4.	Interest paid, if any		0.00	0.00	0.00	0.00

**6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00

2.	Outward	0.00	0.00	0.00	0.00	0.00
3.	Total	0.00	0.00	0.00	0.00	0.00

#### 7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State / UT tax
0	0.00	0.00	0.00

[BACK](#)
[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)
[CONTINUE](#)

6.4. [Preview Form GSTR-4 \(Annual Return\)](#)

6.5. [Payment of Tax](#)

**Note:**

- If there are any interest liability to be declared, the same can be declared in "Interest payable" column.
- If Nil Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in "Late Fee Payable" column.
- "Additional Cash Required" column reflects the cash required to be paid through challan for payment of interest and late fee, after adjusting the amount available in Electronic Cash Ledger.

6.6. [File Form GSTR-4 \(Annual Return\) with DSC/ EVC](#)

[Click here to go back to the main menu](#)

**6 (b) To file Form GSTR-4 (Annual Return):**

## B. Enter details in various tiles

[4A. Inward supplies from registered supplier \(other than reverse charge\)](#): To add details of inward supplies received from a registered supplier (other than reverse charge)

[4B. Inward supplies from registered supplier \(reverse charge\)](#): To add details of inward supplies received from a registered supplier (reverse charge)

[4C. Inward supplies from unregistered supplier](#): To add details of inward supplies received from an unregistered supplier

[4D. Import of Service](#): To add details of import of service

6. [Tax rate wise inward and outward supplies](#): To enter tax rate wise details of outward supplies during the financial year

**To view auto-drafted details:**

[5. Summary of CMP-08](#): To view auto-drafted details provided in filed Form CMP-08 for the financial year

[7. TDS/TCS credit received](#): To view details related to TDS/TCS credit received

**Click on the tile names to know more and enter related details:**

### 4A. Inward supplies from registered supplier (other than reverse charge)

6.1. To add details of inward supplies received from a registered supplier (other than reverse charge), select **4A. Inward supplies from registered supplier (other than reverse charge)** from the "Select tables to add/view details" drop-down list.

Dashboard > Returns > Annual Returns > GSTR-4

English

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Not filed

Due date -

\* Indicates mandatory fields

HELP ⓘ ↺

3. Aggregate turnover of previous Financial Year(₹) \*

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge)

4B. Inward supplies from registered supplier (reverse charge)

4C. Inward supplies from unregistered supplier

4D. Import of service

5. Summary of CMP-08

6. Tax rate wise inward and outward supplies

7. TDS/TCS credit received

BACK

DETAILS (EXCEL)

PROCEED TO FILE

▼

6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are auto-populated based on the GSTIN of the supplier. Click the **Add (+)** button.

**Note:**

- You must provide all details related to one Supplier GSTIN tax rate wise here.
- Inward supplies attracting reverse charge, are not to be provided in table 4A and the same are required be provided in table 4B.
- Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▼

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

HELP ⓘ ↺

Add details

\* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27BKHPK3837P8ZB	Manish Koul	Maharashtra (27) ▼	<div>+</div>

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

**Note:**

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- In case, supplies are received from a composition taxpayer, the tax rate should be selected as '0' (Zero) from the Rate drop-down list.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▼

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


HELP ⓘ ↺

##### Add details

\* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27BKHPK3837P8ZB	Manish Koul	Maharashtra (27) ▼	

##### Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	8,18,770.00	5% ▼	20469.25	20469.25		

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

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

HELP ⓘ ↺

##### Add details

\* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27) ▼	

##### Pending records (Validation in progress/ could not be processed/ Processed with error(s))

Search :

Records Per Page : 10 ▼

 Download CSV

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Status	Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅		
1.	26AFNPS4801FDZ1	GSTN	Maharashtra	135.00	1.87	0.00	0.00	4.00	Processed with error	 

< Previous 1 Next >

BACK

##### Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▾

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

HELP ⓘ ↻

Save request acknowledged. ✕

Add details

\* Indicates mandatory fields

Supplier GSTIN \*

Trade/Legal name

Place of supply (Name of state/UT) \*

Add details

Maharashtra (27) ▾

+

Processed records (Validated successfully)

Search :

Records Per Page : 

10 ▾

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	27BKHPK3837P8ZB	Manish Koul	Maharashtra	8,18,770.00	0.00	20,469.25	20,469.25	0.00	<div><div></div><div></div></div>

« Previous **1** Next »

BACK

Note: Similarly, you can enter other details for the table.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▾

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

HELP ⓘ ↻

Add details

\* Indicates mandatory fields

Supplier GSTIN \*

Trade/Legal name

Place of supply (Name of state/UT) \*

Add details

Maharashtra (27) ▾

+

Processed records (Validated successfully)

Search :

Records Per Page : 

10 ▾

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	07AQDPP8277H7Z7	Monish Dressing	Maharashtra	21,32,720.50	3,04,876.27	0.00	0.00	0.00	<div><div></div><div></div></div>
2.	27BKHPK3837P8ZB	Manish Koul	Maharashtra	8,18,770.00	0.00	20,469.25	20,469.25	0.00	<div><div></div><div></div></div>
3.	07AEFPA4963B1ZY	Ranu ahuja	Maharashtra	12,65,375.00	68,506.85	0.00	0.00	0.00	<div><div></div><div></div></div>
4.	27ELFPP5868D2ZN	Pramod Shetty	Maharashtra	39,71,034.50	0.00	2,98,441.67	2,98,441.67	0.00	<div><div></div><div></div></div>

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4B. Inward supplies from registered supplier (reverse charge)

6.1. To add details of inward supplies received from a registered supplier (reverse charge), select **4B. Inward supplies from registered supplier (reverse charge)** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details4B. Inward supplies from registered supplier (reverse charge)

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

Add details\* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27)	

BACK


6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are auto-populated based on the GSTIN of the supplier. Click the **Add (+)** button.

**Note:** Inward supplies other than those attracting reverse charge, are not to be provided in table 4B and the same need be provided in table 4A

Select tables to add/view details4B. Inward supplies from registered supplier (reverse charge)

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

Add details\* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27AABMH6447A1ZA	FINANCIAL POWER SOI	Maharashtra (27)	

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

**Note:**

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge)

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

HELP

Add details

\* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27AABMH6447A1ZA	FINANCIAL POWER SOI	Maharashtra (27)	<div>+</div>

Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	29,700.00	18% ▾	2673.00	2673.00		<div>+</div>

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SAVE

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6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

- Note:
- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
  - To search in the list of added records, enter the relevant text/value in the **Search** field.
  - To view records per page, select the required number of records from the **Records Per Page** drop-down list.
  - To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge)

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

HELP

Save request acknowledged.

Add details

\* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27)	<div>+</div>

Processed records (Validated successfully)

Search :

Records Per Page : 10 ▾

Download CSV

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	Maharashtra	29,700.00	0.00	2,673.00	2,673.00	0.00	<div><div></div><div></div></div>

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**Note:** Similarly, you can enter other details for the table.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge)

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

HELP ⓘ ↺

Add details

\* Indicates mandatory fields

Supplier GSTIN \*

Trade/Legal name

Place of supply (Name of state/UT) \*

Add details

Maharashtra (27)

+

Processed records (Validated successfully)

Search :

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[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	22AQAPK5941N1ZR	Bir pahwa	Maharashtra	53,000.00	9,540.00	0.00	0.00	0.00	
2.	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	Maharashtra	29,700.00	0.00	2,673.00	2,673.00	0.00	

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[Click here to go back to the main menu](#)

### 4C. Inward supplies from unregistered supplier

6.1. To add details of inward supplies received from an unregistered supplier, select **4C. Inward supplies from unregistered supplier** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

Add details

\* Indicates mandatory fields

☐ Reverse charge

Supplier PAN

Trade/Legal name

Place of supply (Name of state/UT) \*

Add details

Maharashtra (27)

+

BACK

6.2. Select the checkbox for Reverse Charge, if applicable. In the **Supplier PAN** field enter the PAN of the supplier, if any. Enter the **Trade/Legal Name** of the supplier. In case of supplies liable to reverse charge, select the **Supply Type** from the drop-down list. Click the **Add (+)** button.  
**Note:** The record can also be added without providing the PAN details, if same is not available

Select tables to add/view details

4C. Inward supplies from unregistered supplier


#### 4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

##### Add details

\* Indicates mandatory fields

☒ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Supply type *	Add details
GMQPS8264A	Super Traders	Maharashtra (27)	Intra-State	

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

##### Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4C. Inward supplies from unregistered supplier


#### 4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

##### Add details

\* Indicates mandatory fields

☒ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Supply type *	Add details
GMQPS8264A	Super Traders	Maharashtra (27)	Intra-State	

##### Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	76,760.00	5%	1919.00	1919.00		

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SAVE

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6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

##### Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

Save request acknowledged. X

Add details

\* Indicates mandatory fields

☐ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27) ▼	<div>+</div>

Processed records (Validated successfully)

Search :

Records Per Page : 

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[Download CSV](#)

Sr. no.	Supplier PAN ↕	Trade/Legal name ↕	Reverse charge ↕	Place of supply (Name of state/UT) ↕	Taxable value (₹) ↕	Amount of tax				Action
						Integrated tax (₹) ↕	Central tax (₹) ↕	State/UT tax (₹) ↕	Cess (₹) ↕	
1.	GMQPS8264A	Super Traders	Y	Maharashtra	76,760.00	0.00	1,919.00	1,919.00	0.00	<div><div></div><div></div></div>

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**Note:** Similarly, you can enter other details for the table.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

#### 4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

##### Add details

\* Indicates mandatory fields

☐ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27) ▼	<input type="button" value="Add"/>

##### Processed records (Validated successfully)

Search :

Records Per Page : 10 ▼

[Download CSV](#)

Sr. no.	Supplier PAN ↕	Trade/Legal name ↕	Reverse charge ↕	Place of supply (Name of state/UT) ↕	Taxable value (₹) ↕	Amount of tax				Action
						Integrated tax (₹) ↕	Central tax (₹) ↕	State/UT tax (₹) ↕	Cess (₹) ↕	
1.	CEHPS3060R	Suresh Khare	N	Maharashtra	2,16,730.00	0.00	0.00	0.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
2.	GMQPS8264A	Super Traders	Y	Maharashtra	76,760.00	0.00	1,919.00	1,919.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
3.	BOXPP0642F	Ashok Pawar	N	Maharashtra	1,97,220.00	0.00	0.00	0.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
4.	AQWPK5528P	Kishori Lal	Y	Maharashtra	1,80,000.00	0.00	16,200.00	16,200.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

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## 4D. Import of service

6.1. To add details of import of service, select **4D. Import of service** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details

4D. Import of service ▼

#### 4D. Import of services

HELP ⓘ ↺

##### Add details

\* Indicates mandatory fields

Place of supply (Name of state/UT) *	Add details
Maharashtra (27) ▼	<input type="button" value="Add"/>

BACK

6.2. Click the **Add (+)** button.

**Note:** Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

Select tables to add/view details

4D. Import of service

## 4D. Import of services

HELP ⓘ ↺

## Add details

\* Indicates mandatory fields

Place of supply (Name of state/UT) \*

Add details

Maharashtra (27)



BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

## Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4D. Import of service

## 4D. Import of services

HELP ⓘ ↺

## Add details

\* Indicates mandatory fields

Place of supply (Name of state/UT) \*

Add details

Maharashtra (27)



## Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax		Actions
			Integrated tax (₹)	Cess (₹)	
1.	38,700.00	18% ▾	6966.00		

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SAVE

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6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

## Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

4D. Import of services

HELP ⓘ ↺

Save request acknowledged.

Add details

\* Indicates mandatory fields

Place of supply (Name of state/UT) *	Add details
Maharashtra (27) ▼	<div>+</div>

Processed records (Validated successfully)

Download CSV

Sr. no.	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax		Action
			Integrated tax (₹) ⇅	Cess (₹) ⇅	
1.	Maharashtra	38,700.00	6,966.00	0.00	<div>✎</div> <div>✖</div>

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5. Summary of CMP-08

6.1. To view auto-drafted details, as provided in filed Form CMP-08 for the financial year, select **5. Summary of CMP-08** from the "Select tables to add/view details" drop-down list.

**Note:** Summary of self-assessed liability is auto-populated in Table-5 of GSTR-4 Annual Return on basis of filed Form CMP-08 & is non-editable.

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

HELP ⓘ ↺

Sr. no.	Description	Value (₹)	Amount of tax			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Ces
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,884.80	50,884.80	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	
4.	Interest paid, if any		0.00	0.00	0.00	

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[Click here to go back to the main menu](#)

6. Tax rate wise inward supplies attracting reverse charge and outward supplies

6.1. To enter tax rate wise details of outward supplies select **6. Tax rate wise inward and outward supplies** from the "Select tables to add/view details" drop-down list.

6.2. Enter the details and click **SAVE**.

**Note:**

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- You can declare your outward supplies in the user input cells in row 12 -16. Once you click on 'Proceed to file' button, Table 4B, 4C and 4D data will be auto-populated in Table 6 with inward supplies attracting reverse charge (rate wise) in row 1-11.

Select tables to add/view details6. Tax rate wise inward and outward supplies

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

This table does not include the system computed Inward supplies based on inputs provided in table 4B, 4C and 4D, if applicable. You can declare the Outward supplies, if any in the user input cells. System computed inward supplies, if any shall be available on preview after you have clicked on 'Proceed to file' button.

Type of supply (Outward/Inward)	Rate of tax (%)	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)
Inward	0	0.00	0.00	0.00	0.00
Inward	0.1	0.00	0.00	0.00	0.00
Inward	0.25	0.00	0.00	0.00	0.00
Inward	1	0.00	0.00	0.00	0.00
Inward	1.5	0.00	0.00	0.00	0.00
Inward	3	0.00	0.00	0.00	0.00
Inward	5	0.00	0.00	0.00	0.00
Inward	7.5	0.00	0.00	0.00	0.00
Inward	12	0.00	0.00	0.00	0.00
Inward	18	0.00	0.00	0.00	0.00
Inward	28	0.00	0.00	0.00	0.00
Outward	0	0.00		0.00	0.00
Outward	1	1,01,76,960.00		50,884.80	50,884.80
Outward	2	0.00		0.00	0.00
Outward	5	1,34,620.00		3,365.50	3,365.50
Outward	6	0.00		0.00	0.00

BACKSAVE

[Click here to go back to the main menu](#)

**7. TDS/TCS credit received**

6.1. To view details related to TDS/TCS credit received, select **7. TDS/TCS credit received** from the "Select tables to add/view details" drop-down list.

**Note:**

- Amount of TDS and TCS are auto-drafted based on the Returns/ Statements filed by TDS and TCS taxpayers. The values in Table 7, TDS and TCS credit received will be populated based on the amount accepted and credited to Electronic cash ledger during that financial year.
- Details provided in Table 7 cannot be edited.

Select tables to add/view details

7. TDS/TCS credit received

7. TDS/TCS Credit received

HELP ⓘ ↺

Search :

Records Per Page : 

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[Download CSV](#)

GSTIN of Deductor / ecommerce operator ⇅	Gross value (₹) ⇅	Amount of tax	
		Central tax (₹) ⇅	State/UT tax (₹) ⇅
27ABKPW5626R1DT	9,26,372.00	9,172.00	9,172.00

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C. Preview GSTR-4

7. Once all the required details are entered, navigate BACK to go to the Form GSTR-4 (Annual Return) Dashboard page.

Select tables to add/view details

7. TDS/TCS credit received

7. TDS/TCS Credit received

HELP ⓘ ↺

Search :

Records Per Page : 

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[Download CSV](#)

GSTIN of Deductor / ecommerce operator ⇅	Gross value (₹) ⇅	Amount of tax	
		Central tax (₹) ⇅	State/UT tax (₹) ⇅
27ABKPW5626R1DT	9,26,372.00	9,172.00	9,172.00

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8. Click **PROCEED TO FILE** button. A confirmation message is displayed that return is ready to be filed.

DashboardReturnsAnnual ReturnsGSTR-4

English

Ready to file as on 15/07/2020.

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Ready to File

Due date -

\* Indicates mandatory fields

HELP

3. Aggregate turnover of previous Financial Year(₹) \*

30,88,920.00

SAVE

File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

9. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).

Ready to file as on 15/07/2020.

\* Indicates mandatory fields

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Ready to File

Due date -

HELP

3. Aggregate turnover of previous Financial Year(₹) \*

30,88,920.00

SAVE

File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

Click here to download Excel - File 1

10. The PDF/Excel file is displayed.

FORM GSTR-4  
(See Rule 62)

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification  
No. 02/2019- Central Tax (Rate)

Year

2019-20

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade Name	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,88,920.00
	(b)	ARN	-
	(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

## 4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

## 4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

## 4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
0	0.00	0.00	0.00

## 5. Summary of self-assessed liability as per FORM GST CMP-08

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

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00

## 6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

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

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00
2.	Outward	0.00	0.00	0.00	0.00	0.00
3.	Total	0.00	0.00	0.00	0.00	0.00

## 7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State/UT tax
0	0.00	0.00	0.00

## 8. Tax, interest, late fee payable and paid

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	0.00	0.00	0.00	0.00	0.00	0.00
2.	Central tax	0.00	0.00	0.00	0.00	0.00	0.00
3.	State/UT tax	0.00	0.00	0.00	0.00	0.00	0.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

Sensitivity: Internal \ Companywide usage

	A	B	C	D	E	F	G	H
4								
5		Financial Year	2019-2020					
6	1	GSTIN	27ABKPW5626R1ZK					
7	2a.	Legal Name	SURESH D WALUKAR					
8	2b.	Trade Name (if any)						
9	2c.	ARN						
10	2d.	Date of ARN						
11	2e.	Status of return filing	Not Filed					
12	2f.	Date of generation	15/07/2020					
13	3.	Aggregate turnover in the preceding Financial Year	3,088,920.00					
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								

1,2&3 Basic information4A. Supplies - other than RC4B. Supplies - Reverse charge4C. Supplies from Unregistered4D. Import of service ...

[Click here to go back to the main menu](#)

D. Proceed to File and Payment of Tax

11. Click **PROCEED TO FILE** button.

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Ready to File

Due date -

3. Aggregate turnover of previous Financial Year(₹) \*

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

[Click here to download Excel - File 1](#)

12. Preview for Form GSTR-4 (Annual Return) is displayed. Click the **CONTINUE** button.

Skip to Main Content

Goods and Services Tax

SURESH D WALUKAR27ABKPW5626R1ZK

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English

FORM GSTR-4

[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification

No. 02/2019- Central Tax (Rate)

Financial year

2019-20

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade name, if any	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,88,920.00
	(b)	ARN	-
	(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

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

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

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

##### 4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

##### 4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	6,70,710.00	0.00	18,119.00	18,119.00	0.00

##### 4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

#### 5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,884.80	50,884.80	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any		0.00	0.00	0.00	0.00

#### 6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

#### 7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		TDS/TCS Credit	TDS/TCS Credit

	Central tax	State / UT tax
1	9,26,372.00	9,172.00

[BACK](#)[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)[CONTINUE](#)

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Site Last Updated on

Designed &amp; Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

13. The 8. Tax, Interest, late fee payable and paid page is displayed.

[Dashboard](#) > [Returns](#) > [Annual Returns](#) > [GSTR-4](#) > 8. Tax, interest, late fee payable and paid

English

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP

8. Tax, interest, late fee payable and paid

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08 ) (₹)		Ad
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	16,506.00	0.00	16,506.00	0.00	
2.	Central tax	20,792.00	54,250.00	20,792.00	50,885.00	
3.	State / UT tax	20,792.00	54,250.00	20,792.00	50,885.00	
4.	Cess	0.00	0.00	0.00	0.00	

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

14.1. The cash ledger balance as available on date is shown in below table.

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP ? ↺

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08 ) (₹)		Additional cash required
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	16,506.00	0.00	16,506.00	0.00	
2.	Central tax	20,792.00	54,250.00	20,792.00	50,885.00	
3.	State / UT tax	20,792.00	54,250.00	20,792.00	50,885.00	
4.	Cess	0.00	0.00	0.00	0.00	

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

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CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

- Note:**
- Net liabilities is calculated as Tax payable (on Inward supplies related to reverse charge, as reported in Table 4B, 4C and 4D and Outward supplies as reported in Table 6) – Tax amount already paid (through filed Form CMP-08 as shown in Table 5) – Adjustment of negative liability (Excess amount deposited through Form CMP-08).
  - “Additional Cash Required” column reflects the cash required to be paid through challan for payment of tax, interest and late fee, after adjusting the amount available in Electronic Cash Ledger.
  - If there are any interest liability to be declared, the same can be declared in “Interest payable” column.
  - If Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in “Late Fee Payable” column.

**14.2 (a). Scenario 1: If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities**

i. If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then a part payment of liability can be made from available balance of the Electronic Cash Ledger. Additional cash required to be paid by taxpayer is shown in the "Tax to be paid, Interest to be paid and Late Fee to be paid" column.

You may directly create challan for payment of remaining part of liability, by clicking on the **CREATE CHALLAN** button.

Dashboard > Returns > Annual Returns > GSTR-4 > 8. Tax, interest, late fee payable and paid

English

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	0.00	User Input	0.00	0.00

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

- ii. The **Create Challan** page is displayed.
- Note:** In the Tax Payment grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with amount of remaining part of liability (for which payment is to be made). You cannot edit the amount shown in challan.
- iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the **GENERATE CHALLAN** button.

Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	1365	253		1950		3,568
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	1365	253		1950		3,568
Total Challan Amount:		₹ 7,136 /-				
Total Challan Amount (In Words):		Rupees Seven Thousand One hundred Thirty-Six Only				

Payment Modes

☒

E-Payment

☐

Over The Counter

☐

NEFT/RTGS

GENERATE CHALLAN

v. The Challan is generated.

Challan successfully generated

GST Challan

CPIN	Challan Generation Date	Challan Expiry Date
20072700000005	17/07/2020 14:58:18	01/08/2020

Mode of Payment :-E-Payment

Details Of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
27ABKPW5626R1ZK	mXXXXXXXXXX@XXXXXXXXXXXXXin	7XXXXX6673
Name	Address	
SURESH D WALUKAR	XXXXXXXXXX Maharashtra,400005	

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	1,365	253	0	1,950	0	3,568
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	1,365	253	0	1,950	0	3,568
Total Challan Amount:		₹ 7,136 /-				
Total Challan Amount (In Words):		Rupees Seven Thousand One hundred Thirty-Six Only				

Select Mode of E-Payment

☐ Preferred Banks

☐ Net Banking

☐ BHIM UPI

DOWNLOADMAKE PAYMENT

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, you may raise grievance under "Services>Payments>Grievance against payment(GST PMT-07)"

ⓘ \*Awaiting Bank Confirmation: For e-payment mode of payment, if the maker has made a transaction and checker approval is not communicated by bank to GST System.

ⓘ \*Awaiting Bank Clearance: For OTC mode of payment, if bank has acknowledged the challan but remittance confirmation is not communicated by bank to GST System.

**Note:**

**In case of Net Banking:** You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

**In case of Over the Counter:**

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

**In case of NEFT/ RTGS:**

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm

the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

**14.2 (b). Scenario 2: If available balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities**

i. If available balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for paying liability.

DashboardReturnsAnnual ReturnsGSTR-48. Tax, interest, late fee payable and paidEnglish

Select tables to add/view detailsSelect tables to add/view details

8. Tax, interest, late fee payable and paidHELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.0
Interest	0.00	253.00	253.00	0.00	506.0
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.0

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

15. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)/ DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).

Select tables to add/view details

Select tables to add/view details



8. Tax, interest, late fee payable and paid

HELP



Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.0
Interest	0.00	253.00	253.00	0.00	506.0
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.0

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

16. The summary page of Form GSTR-4 (Annual Return) is displayed.

FORM GSTR-4  
[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification  
No. 02/2019- Central Tax (Rate)

Year 2019-20

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade Name	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,89,200.00
	(b)	ARN	-
	(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

**4C - Inward supplies received from an unregistered supplier**

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
5	6,70,821.00	0.00	18,119.00	18,119.00	0.00

**4D - Import of service**

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

**5. Summary of self-assessed liability as per FORM GST CMP-08**

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

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00

**6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year**

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

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

**7. TDS/TCS Credit received**

No. of records	Gross value	Amount of tax	
		Central tax	State/UT tax
1	9,26,372.00	9,172.00	9,172.00

**8. Tax, interest, late fee payable and paid**

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
3.	State/UT tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

E. File Form GSTR-4 (Annual Return) with DSC/ EVC

17. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-4** button.

**Note:** File button gets enabled only if you have-

- No 'Additional cash (which) is required' to be paid for liabilities, if any.
- Clicked on declaration check box and have selected authorized signatory details from the drop-down list.

Dashboard > Returns > Annual Returns > GSTR-4 > 8. Tax, interest, late fee payable and paid

English

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP ⓘ ↺

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.0
Interest	0.00	253.00	253.00	0.00	506.0
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.0

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
verse	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

☒

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

Authorised Signatory \*

SURESH WALUKAR

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

18. Click **YES** button.

  
**WARNING**

Kind attention: You are about to agree with liabilities declared, as indicated. Relevant amounts will be deducted from Electronic Cash Ledger and accordingly liability will be reduced. Once the entries are made, these can NOT be reversed. Are you sure you want to continue?


YES

NO


19. The **File return/statement** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.


Dashboard > Returns > Annual Returns > GSTR-4 > File return/statement English

Type of return/statement	Return Period	GSTIN
GSTR-4	2019-20	27ABKPW5626R1ZK

  
**Warning**

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 DSC is compulsory for Companies & LLP


 Facing problem using DSC? [Click here for help](#)

**FILE WITH DSC** | **FILE WITH EVC**

20. The success message is displayed and ARN is displayed. Status of the Form GSTR-4 (Annual Return) return changes to "Filed". Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format.

Dashboard > Returns > Annual Returns > GSTR-4 > File English

GSTIN - 27ABKPW5626R1ZK	Legal name - SURESH D WALUKAR	Trade/Legal Name -
Financial year - 2019-20	<b>Status - Filed</b>	Due date -

 GSTR-4 of 27ABKPW5626R1ZK for the Financial Year 2019-20 has been successfully filed on 17/07/2020. The Acknowledgment Reference Number is AA270320000120E. The GSTR-4 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View Filed Returns. This message is sent to your registered Email ID and Mobile Number.

**BACK** | **DOWNLOAD GSTR-4 SUMMARY (PDF)** | **DOWNLOAD GSTR-4 DETAILS (EXCEL)**

Note: After Form GSTR-4 is filed:

- ARN is generated on successful filing of the Form GSTR-4 (Annual Return) Return.
- An SMS and an email are sent to the taxpayer on his registered mobile and email id.

21. The Final page of Form GSTR-4 (Annual Return) is displayed.

**FORM GSTR-4**  
[See Rule 62]

**Return for financial year of registered person who has opted for Composition levy or availing benefit of notification  
No. 02/2019- Central Tax (Rate)**

Year	2019-20
------	---------

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade Name	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,89,200.00
	(b)	ARN	AA270320000120E
	(c)	Date of ARN	17/07/2020

Note: All amounts displayed in the tables are in ₹

**4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)**

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

**4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)**

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

**4C - Inward supplies received from an unregistered supplier**

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
5	6,70,821.00	0.00	18,119.00	18,119.00	0.00

**4D - Import of service**

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

**5. Summary of self-assessed liability as per FORM GST CMP-08**

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

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00

**6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year**

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

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

**7. TDS/TCS Credit received**

No. of records	Gross value	Amount of tax	
		Central tax	State/UT tax
1	9,26,372.00	9,172.00	9,172.00

**8. Tax, interest, late fee payable and paid**

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax paid	Interest paid	Late fee paid
1.	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
3.	State/UT tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

#### Verification

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

Date: 17/07/2020

Name of Authorized Signatory

SURESH WALUKAR

Designation / Status  
Officer

[Click here to go back to the main menu](#)

# Manual > GSTR-7

## How can I create and file details in Form GSTR-7?

To create and file details in Form GSTR-7, perform following steps:

[A. Login and Navigate to Form GSTR-7 page](#)

[B. Enter details in various tiles](#)

[C. Payment of Tax](#)

[D. File Form GSTR-7 with DSC/ EVC](#)

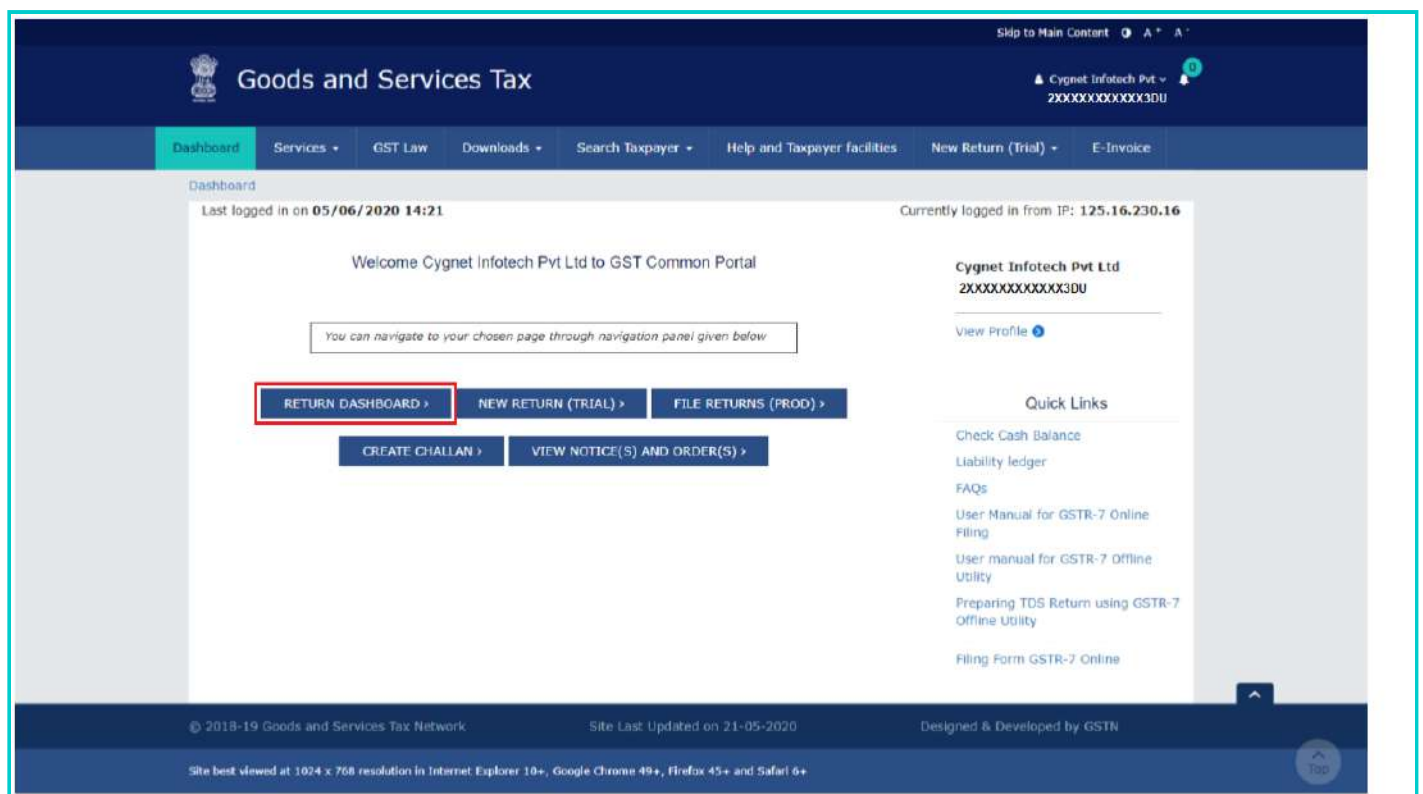
[E. View Debit entries in Electronic Cash Ledger for tax payment](#)

[F. Download Filed Return](#)

### A. Login and Navigate to Form GSTR-7 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.

Alternatively, you can also click the **Returns Dashboard** link on the login Dashboard.



2. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.

Goods and Services Tax

Cygnit Infotech Pvt. Ltd. 2XXXXXXXXXX300

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer facilities New Return (Trial) E-Invoice

Dashboard Returns English

File Returns

Financial Year\* 2018-19 Return Filing Period\* May SEARCH

Indicates Mandatory Fields

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3. The **File Returns** page is displayed. In the GSTR-7 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

**Note:** Please read the important message in the box carefully.

Goods and Services Tax

Cygnit Infotech Pvt. Ltd. 2XXXXXXXXXX300

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Dashboard Returns English

File Returns

Financial Year\* 2018-19 Return Filing Period\* May SEARCH

Indicates Mandatory Fields

**Help**

1. It is not mandatory to file a "NIL" GSTR-7 return, you may not file GSTR-7 for a particular tax period if -  
 (a) There is no tax deducted at source during the tax period; and  
 (b) You do not wish to make any changes in records declared in earlier returns.  
 2. GSTR-7 can be prepared online and filed online. It can also be prepared on Offline Tool and then uploaded on the Portal.

**Return for Tax Deducted at Source GSTR7**

Due Date - 10/06/2018

PREPARE ONLINE PREPARE OFFLINE

**Important Message**

**Prepare Online :-**  
 Deductor with less than or equal to 500 records per table (Table 3 and Table 4) may make use of this facility.  
**Steps to be taken:**

- Click on 'Prepare Online';
- Fill the TDS details (Table 3) and amendments to TDS details (Table 4) related to previous periods;
- Click on 'Compute Liabilities'; and
- Click on 'Proceed to File' and File GSTR-7.

**Prepare Offline :-**  
 Deductor with more than 500 records per table (Table 3 and Table 4) can prepare their return by using the offline utility and subsequently upload on GST Common Portal.  
 You can download the GSTR-7 offline tool from the 'Downloads' section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-7 details, if any;
- Follow instructions in 'GSTR-7 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-7 dashboard

Deductor having records upto 500 can also use offline utility for filing GSTR-7.

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4. The **GSTR-7 - Return for Tax Deducted at Source Return** page is displayed.

The screenshot shows the GSTR-7 Return for Tax Deducted at Source page. The header includes the GSTN logo, 'Goods and Services Tax', and user information: 'Cygnnet Infotech Pvt Ltd' and '2XXXXXXX3DU'. The navigation bar has links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer facilities, New Return (Till), and E-Invoice. The main content area is titled 'GSTR-7 - Return for Tax Deducted at Source' and includes a sub-header 'GSTR-7 - Return for Tax Deducted at Source'. Below this, there is a section for 'Steps to prepare your GSTR-7 return online' with five numbered steps. The main section is 'GSTR-7 -TDS Details' with a note: '\*\* Important Notice: If the TDS records are more than 500 , Please check here'. It contains three tables: '3. Details of the tax deducted at source', '4. Amendments to TDS Details', and '5&6. Payment of tax'. Each table has a 'No. of records:0' header. The '3. Details of the tax deducted at source' table has columns for Integrated Tax, Central Tax, State/UT Tax, and Total Amount Paid to Deductee. The '4. Amendments to TDS Details' table has columns for Integrated Tax, Central Tax, State/UT Tax, and Total Amount Paid to Deductee. The '5&6. Payment of tax' table has columns for Tax payable, Interest payable, Late fee payable, and Total amount paid. Below these tables is a section for '8. Debit entries in electronic cash ledger for TDS/interest payment' with columns for Tax to be paid (₹), Interest, and Late Fees. At the bottom, there is a section for 'Steps to file your GSTR-7 return' with six numbered steps. The footer includes '© 2018-19 Goods and Services Tax Network', 'Site Last Updated on', 'Designed & Developed by GSTN', and a note about the best view resolution.

Goods and Services Tax

Cygnnet Infotech Pvt Ltd  
2XXXXXXX3DU

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Dashboard Returns GSTR-7

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXX3DU Legal Name - Cygnnet Infotech Pvt Ltd Trade Name - GSTN  
FY - 2019-20 Return Period - May Status - Not Filed  
Due Date - 10/06/2019

Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview Draft GSTR-7' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 -TDS Details **\*\* Important Notice: If the TDS records are more than 500 , Please check here**

3. Details of the tax deducted at source

No. of records:0	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

4. Amendments to TDS Details

No. of records:0	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

5&6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-7 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-7 details (Excel)'

BACK TO RETURNS DASHBOARD DOWNLOAD GSTR-7 DETAILS (EXCEL) PREVIEW DRAFT GSTR-7 COMPUTE LIABILITY PROCEED TO FILE

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## B. Enter details in various tiles

Click on the tile names to know more and enter related details:

5 (a) [3. Details of the tax deducted at source](#): To add details of the tax deducted at source

5 (b) [4. Amendments to TDS Details](#): To amend details of the tax deducted at source in respect of any earlier tax period

### 5(a) 3. Details of the tax deducted at source

5.1. Click the **3. Details of the tax deducted at source** tile to add details of the tax deducted at source.

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Cygnnet Infotech Pvt v

2XXXXXXXXXX3DU

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Returns

GSTR-7

English

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXXXXX3DU

FY - 2019-20

Due Date - 10/06/2019

Legal Name - Cygnnet Infotech Pvt Ltd

Return Period - May

Trade Name - GSTN

Status - Not Filed

Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 -TDS Details

3. Details of the tax deducted at source

No. of records:0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

4. Amendments to TDS Details

No. of records:0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

5&6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'

BACK TO RETURNS DASHBOARD

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PREVIEW DRAFT GSTR-7

COMPUTE LIABILITY

PROCEED TO FILE

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Tip

5.2. Click the **ADD** button.

Note: You can click the **HELP** link to view Help related to this page. Click **CLOSE**.

5.3. In the **GSTIN of Deductee** field, enter the GSTIN of Deductee.

5.4. Enter the **amount paid to deductee on which tax has been deducted**.

5.5 (a). If deductor and deductee are having different State-code, then you need to enter the details for **Integrated Tax**.

**Note:** If GSTIN of supplier and POS is different, then TDS will be deducted in the form of IGST. If GSTIN of supplier and POS is same, then TDS is deducted in the form of CGST/SGST. If POS lies in the State of Supplier and deductor is located in another State/UT, then no TDS will be deducted, as the tax on the invoice will be CGST and SGST/UTGST and not IGST.

**Note:**

- Declare details of TDS for each Deductee. Tax is to be deducted on the value excluding tax.

- GSTIN of the deductee cannot be declared more than once.
- Negative values are not allowed to be declared in this table.
- Tax should be entered in at least one tax column out of three tax columns (IGST or CGST and SGST/UTGST). Total tax amount should be equal to 2% of the amount shown as "Total amount paid to deductee on which tax is deducted".

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Dashboard Returns GSTR-7 TDS Add

English

**TDS Details - ADD**

GSTIN of Deductee \* Receiver Name Amount paid to deductee on which tax is deducted (₹) \*

Integrated Tax (₹) Central Tax (₹) State/UT Tax (₹)

SAVE BACK

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5.5 (b) If deductor and deductee both are having same State-code, then GST Portal will allow entry of all the 3 taxes, IGST/CGST/SGST.

**Note:** If Deductor and deductee are located in SEZ, then the IGST need be levied irrespective of place of supply. At least one tax column need to be entered out of three tax columns (Integrated Tax, Central Tax and State/UT Tax).

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Dashboard Returns GSTR-7 TDS Add

English

**TDS Details - ADD**

GSTIN of Deductee \* Receiver Name Amount paid to deductee on which tax is deducted (₹) \*

Integrated Tax (₹) Central Tax (₹) State/UT Tax (₹)

SAVE BACK

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5.6. Click the **SAVE** button.

**Goods and Services Tax**

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Dashboard > Returns > GSTR-7 > TDS > Add

**TDS Details - ADD**

GSTIN of Deductee \*

Receiver Name

Amount paid to deductee on which tax is deducted (₹)\*

Integrated Tax (₹)

Central Tax (₹)

State/UT Tax (₹)

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5.7. You will be directed to the previous page and a message is displayed that TDS details added successfully. You need to give separate entries of TDS details for each of the deductee.

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee**.

5.8. Here, you can also edit/delete the added details (under Actions column). Click the **BACK TO GSTR-7 Dashboard** button to go back to the Form GSTR-7 Dashboard page.

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Dashboard > Returns > GSTR-7 > TDS

GSTIN - 27AABMH6447A1ZA  
FY - 2019-20  
Due Date - 10/05/2019

Legal Name - Cygnet Infotech Pvt Ltd  
Return Period - April

Trade Name - GSTN  
Status - Not Filed

**TDS DETAILS**

TDS Details Added Successfully.

Processed TDS Details

Records to view per page:

GSTIN of Deductee	Trade name/Legal name of deductee	Amount of tax deducted at source			Actions
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	0.00	3,100.00	3,100.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

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5.9. You will be directed to the GSTR-7 Dashboard landing page and the **3. Details of the tax deducted at source** box in Form GSTR-7 will reflect the number of TDS entries added along with total tax amount and total amount paid to Deductee.

Skip to Main Content    A<sup>+</sup>    A<sup>-</sup>

# Goods and Services Tax

Cygnit Infotech Pvt Ltd  
XXXXXXXXXXXX3DU

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[Dashboard](#) > [Returns](#) > [GSTR-7](#) English

## GSTR-7 - Return for Tax Deducted at Source ↻

GSTIN - XXXXXXXXXXXX3DU	Legal Name - Cygnit Infotech Pvt Ltd	Trade Name - GSTN
FY - 2019-20	Return Period - May	Status - Not Filed
Due Date - 10/06/2019		

Steps to prepare your GSTR-7 return online

- Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
- Summary of added details would be available on the relevant box;
- Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
- You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
- After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### GSTR-7 -TDS Details \*\* Important Notice: If the TDS records are more than 500 , Please check here

[User Manual](#)

#### 3. Details of the tax deducted at source

No. of records:1	
Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

#### 4. Amendments to TDS Details

No. of records:0	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

#### 5&6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

#### 8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

- Click on Compute Liabilities ; for computation of tax and interest, if any;
- "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
- Click on "Proceed to File" to pay liabilities and file the return;
- Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
- Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and
- You can also download all filed details as an excel file by clicking on '**download GSTR-7 details (Excel)**'

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↑ Top

#### 5(b) 4. Amendments to TDS Details

5.1. Click the **4. Amendments to TDS Details** box to amend details of the tax deducted at source in respect of any earlier tax period and also to modify TDS details rejected by deductee.

Goods and Services Tax

Cygnnet Infotech Pvt v 2XXXXXXX3DU

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Dashboard Returns GSTR-7 English

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXX3DU Legal Name - Cygnnet Infotech Pvt Ltd Trade Name - GSTN  
FY - 2019-20 Return Period - May Status - Not Filed  
Due Date - 10/06/2019

Steps to prepare your GSTR-7 return online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-7" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-7 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 -TDS Details \*\* Important Notice: If the TDS records are more than 500 , Please check [here](#) [User Manual](#)

**3. Details of the tax deducted at source**

No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

**4. Amendments to TDS Details**

No. of records:0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on "Download Filed GSTR-7 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-7 details (Excel)"

BACK TO RETURNS DASHBOARD DOWNLOAD GSTR-7 DETAILS (EXCEL) PREVIEW DRAFT GSTR-7 COMPUTE LIABILITY PROCEED TO FILE

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## 5.2 (a) Uploaded By Deductor Tab:

## 5.2 (b) Rejected By Deductee Tab:

## 5.2 (a) Uploaded By Deductor Tab:

In **Uploaded by Deductor** tab, you can amend transactions uploaded by Deductor, of previous tax period. If no action has been taken by deductee, action can be taken by the deductor (to amend transactions), on their own under "**Uploaded by deductor**" tab.

### Note:

- Any changes to the details declared in Table-3 (TDS details) in earlier tax period(s) may be declared in Table-4.
- No amendment is allowed, once the TDS details are accepted by the Deductee.
- Records rejected by Deductee are available for taking action in the Tab 'Rejected by Deductee' in table 4.
- Original tax period, financial year and original Deductee's GSTIN cannot be edited.

- Deductor can amend the **GSTIN of Deductee, Revised amount paid to deductee** and **IGST, CGST & SGST tax** columns.

5.2. Select the **Financial Year** and **Month** from the drop-down list. In the **GSTIN** field, enter the GSTIN of the Deductee of previous tax period which needs to be amended. Click the **AMEND TDS DETAILS** button.

5.3. Make amendments to the details as required. Click the **SAVE** button.

5.4. You will be directed to the previous page and a message is displayed that TDSA details added successfully. Here, you can also edit/delete the amended details (under Actions column). You can click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

Goods and Services Tax

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English

GSTIN - 2XXXXXXXXXX3DU

FY - 2019-20

Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd

Return Period - May

Trade Name - GSTN

Status - Not Filed

TDSA Details

Help ⓘ

Uploaded By Deductor

Rejected By Deductee

TDSA Details Added Successfully.

Financial Year \*

Month \*

Please Enter GSTIN \*

2019-20

April

Search GSTIN Number

AMEND TDS DETAILS

Processed TDSA Details

Records to view per page

Select

Search by GSTIN/Trade or legal name of deductee

Month (Tax Period)	Original GSTIN Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised T
April	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	2,84,000.00	27AABMH6447A1ZA	FINANCIAL POWE

**Note:** Scroll to the right to view further details.

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Cygnit Infotech Pvt Ltd  
27AACP8447G3DU

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English

GSTIN - 2xxxxxxx3DU  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

## TDSA Details

[Uploaded By Deductor](#)
[Rejected By Deductee](#)

Financial Year: 2019-20  
Month: April  
Please Enter GSTIN: Search GSTIN Number

AMEND TDS DETAILS

Processed TDSA Details
Records to view per page: Select
Search by GSTIN/Trade or legal name of deductee

	Revised GSTIN of Deductee	Revised Trade name/Legal name of deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Actions
				Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	
10	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	2,60,000.00	0.00	2,600.00	2,600.00	

BACK TO GSTR-7 DASHBOARD

5.5. You will be directed to the GSTR-7 Dashboard page and the 4. Amendments to TDS Details tile in Form GSTR-7 will reflect the sum of number of TDSA entries added by the deductor on his own & modified in respect of the rejected details by deductee, along with total tax amount and total amount paid to deductee.

**Note:** The Amended TDS details will become available to supplier on his/her dashboard for acceptance or rejection of the same on filing of Form GSTR-7 by the deductor.

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2XXXXXXXXXXXX3DU

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GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXXXXXXX3DU Legal Name - Cygnnet Infotech Pvt Ltd Trade Name - GSTN  
FY - 2019-20 Return Period - May Status - Not Filed  
Due Date - 10/06/2019

Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview Draft GSTR-7' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 - TDS Details **\*\* Important Notice: If the TDS records are more than 500, Please check here**

User Manual

**3. Details of the tax deducted at source** No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

**4. Amendments to TDS Details** No. of records:1

Integrated Tax	Central Tax
₹0.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-24,000.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on "Download Filed GSTR-7 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-7 details (Excel)"

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## 5.2 (b) Rejected By Deductee Tab:

If TDS credit entries are rejected by the deductee, they will be auto-populated into Table 4 of Form GSTR-7 in the next tax period under '**Rejected by Deductee**' tab. Now TDS deductor can amend those details and file Form GSTR-7 accordingly.

5.2. Select the **Rejected By Deductee** tab.

Goods and Services Tax

Legal Name - Cygnet Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filled

GSTIN - 2XXXXXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

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English

Uploaded By Deductor Rejected By Deductee

Financial Year\* 2019-20 Month\* April Please Enter GSTIN\* Search GSTIN Number

AMEND TDS DETAILS

Processed TDSA Details Records to view per page Select Search by GSTIN/Trade or legal name of deductee

Month (Tax Period)	Original GSTIN Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised T
April	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	2,84,000.00	27AABMH6447A1ZA	FINANCIAL POWE

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5.3. Click the **EDIT** button to edit the details.

Goods and Services Tax

Legal Name - Cygnet Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

**TDSA Details**

Processed TDSA Details

Original GSTIN of Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised Trade name/Legal name of deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Status	Actions
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
PS3222R1ZV	Haridas	4,20,000.00	07DCMPS3222R1ZV	Haridas	4,20,000.00	8,400.00	0.00	0.00	No Action Taken	<a href="#">SAVE</a>

BACK TO GSTR-7 DASHBOARD

5.4. Edit the details. Deductor can amend the **GSTIN of Deductee**, **Revised amount paid to deductee** and all tax columns. Click the **SAVE** button.

**Note:** You can edit only revised details and cannot edit original details of the deductee.

Goods and Services Tax

**Amend TDS Details - Edit**

Original GSTIN Deductee: 07DCMPS3222R1ZV

Original Amount paid to deductee (₹): ₹4,20,000.00

Original Month: April

Revised GSTIN of Deductee\*: 07DCMPS3222R1ZV

Revised Amount paid to deductee (₹)\*: ₹3,90,000.00

Integrated Tax (₹)\*: ₹7,800.00

Central Tax (₹): ₹0.00

State/UT Tax (₹): ₹0.00

BACK [SAVE](#)

5.5. Once the details are edited, the status is changed to modified. Click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee**.

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GSTIN - 2XXXXXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Ready to File

**TDSA Details**

Uploaded By Deductor Rejected By Deductee

Processed TDSA Details

Records to view per page: 30

07DCMPS3222R1ZV

Original GSTIN of Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised Trade name/Legal name of deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source	Status	Actions
						Central Tax (₹)	State/UT Tax (₹)	
S3222R1ZV	Haridas	4,20,000.00	07DCMPS3222R1ZV	Haridas	3,90,000.00	0.00	0.00	Modified

BACK TO GSTR-7 DASHBOARD

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5.6. You will be directed to the GSTR-7 Dashboard page and the **4. Amendments to TDS Details** tile in Form GSTR-7 will reflect the sum of number of TDS entries added & modified the details rejected by deductee, along with difference of amended amount and original amount is displayed.

**Note:** Once Form GSTR-7 is filed, all edited details will become available to the deductee (supplier) on his/her dashboard for acceptance or rejection.



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Cygnat Infotech Pvt ~

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GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXXXXXXX3DU

FY - 2019-20

Due Date - 10/06/2019

Legal Name - Cygnat Infotech Pvt Ltd

Return Period - May

Trade Name - GSTN

Status - Not Filed

Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview Draft GSTR-7' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 -TDS Details

\*\* Important Notice: If the TDS records are more than 500 , Please check here

User Manual

3. Details of the tax deducted at source

No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

4. Amendments to TDS Details

No. of records:2

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

5&6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-7 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-7 details (Excel)'

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7. A message is displayed on top page of the screen that 'Compute liabilities request' has been received. Please check the status after sometime. Click the **Refresh** button.

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**GSTR-7 - Return for Tax Deducted at Source**

Compute liabilities request has been received, please check the status in sometime.

GSTIN - 2XXXXXXXXXX3DU  
 FY - 2019-20  
 Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
 Return Period - May

Trade Name - GSTN  
 Status - Not Filed

**Steps to prepare your GSTR-7 return online**

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;  
 2. Summary of added details would be available on the relevant box;  
 3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;  
 4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and  
 5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

**GSTR-7 -TDS Details**

Important Notice: If the TDS records are more than 500 . Please check here

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**3. Details of the tax deducted at source**  
**No. of records:1**

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

**4. Amendments to TDS Details**  
**No. of records:2**

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

**Steps to file your GSTR-7 return**

1. Click on Compute Liabilities ; for computation of tax and interest, if any;  
 2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;  
 3. Click on "Proceed to File" to pay liabilities and file the return;  
 4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;  
 5. Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and  
 6. You can also download all filed details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'

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8. Once the status of Form GSTR-7 is Ready to File, **5 & 6. Payment of Tax** tile and **PROCEED TO FILE** button gets enabled. Click the **5 & 6. Payment of Tax** box or **PROCEED TO FILE** button.

**Note:** If details are auto populated in table 4 under 'rejected by deductee' tab, interest will be levied on differential amount, if TDS amount is increased.

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# Goods and Services Tax

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## GSTR-7 - Return for Tax Deducted at Source ↻

Ready to file as on 05/06/2020.

GSTIN - XXXXXXXXXXXXX3DU FY - 2019-20 Due Date - 10/06/2019	Legal Name - Cygnit Infotech Pvt Ltd Return Period - May	Trade Name - GSTN Status - Ready to File
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**Steps to prepare your GSTR-7 return online**

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "**Preview Draft GSTR-7**" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "**Download GSTR-7 details (Excel)**"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### GSTR-7 -TDS Details \*\* Important Notice: If the TDS records are more than 500 , Please check here

[User Manual](#)

**3. Details of the tax deducted at source**

No. of records:1	
Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

**4. Amendments to TDS Details**

No. of records:2	
Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹5,120.00	₹856.00
Late fee payable	Total amount paid
₹10,000.00	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00

**Steps to file your GSTR-7 return**

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on "**Download Filed GSTR-7 (pdf)**" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "**Download GSTR-7 details (Excel)**"

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PROCEED TO FILE

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9.1. The cash balance available in the electronic cash ledger as on date are shown in below table.

**Note:**

- Liabilities can be paid in cash only.
- 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.

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### 586. Payment of tax

View balance available in cash ledger

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	491600	297160	297160	1085920
Interest	48740	49574	49574	147888
Fee		95000	95000	190000

Description	Tax payable (₹)	Tax Paid (₹)	Interest amount payable (₹)	Interest Paid (₹)	Late fee amount payable (₹)	Late fee Paid (₹)
Integrated Tax	-600	0	0	0		
Central Tax	2860	2860	428	428	5000	5000
State/UT Tax	2860	2860	428	428	5000	5000

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

BACK TO GSTR-7 DASHBOARD CREATE CHALLAN FILE GSTR-7

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## 9.2 (a). Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is shown to be as utilized from the Electronic Cash Ledger. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.

ii. The **Create Challan** page is displayed.

**Note:** In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit this amount.

iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

iv. Click the **GENERATE CHALLAN** button.

v. The Challan is generated.

### Note:

**In case of Net Banking:** You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

### In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

### In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility.

The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

### **9.2 (b). Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities**

i. If available cash balance in Electronic Cash Ledger is more than or equal to the amount required to offset the liabilities, no additional cash is required for paying liability.

**Note:** You can click the **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-7** button to view the summary page of Form GSTR-7 for your review.

**586. Payment of tax**

View balance available in cash ledger

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	491600	297160	297160	1085920
Interest	-48740	49574	-49574	147888
Fee		95000	95000	190000

Description	Tax payable (₹)	Tax Paid (₹)	Interest amount payable (₹)	Interest Paid (₹)	Late fee amount payable (₹)	Late fee Paid (₹)
Integrated Tax	-600	0	0	0		
Central Tax	2860	2860	428	428	5000	5000
State/UT Tax	2860	2860	428	428	5000	5000

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

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## **D. File Form GSTR-7 with DSC/ EVC**

10. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-7** button.

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### 5&6. Payment of tax

View balance available in cash ledger

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	491600	297160	297160	1085920
Interest	48740	49574	49574	147888
Fee		95000	95000	190000

Description	Tax payable (₹)	Tax Paid (₹)	Interest amount payable (₹)	Interest Paid (₹)	Late fee amount payable (₹)	Late fee Paid (₹)
Integrated Tax	-600	0	0	0		
Central Tax	2860	2860	428	428	5000	5000
State/UT Tax	2860	2860	428	428	5000	5000

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

Authorised Signatory \*

ANGAD ARORA

BACK TO GSTR-7 DASHBOARD CREATE CHALLAN **FILE GSTR-7**

DOWNLOAD GSTR-7 DETAILS (EXCEL) PREVIEW DRAFT GSTR-7

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11. Click the **YES** button.

Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO **YES**

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

12. The **Submit Application** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

The screenshot shows the GST portal interface. At the top, there is a header with the GST logo and the text "Goods and Services Tax". Below the header is a navigation bar with links: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer facilities, New Return (Trial), and E-Invoice. The main content area displays a warning message with a red exclamation mark icon. The warning text states: "Digital signatures are governed by the provisions of Information Technology Act, 2000 ('IT Act') and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record." Below the warning text, there are two buttons: "FILE WITH DSC" and "FILE WITH EVC".

### 12.1. FILE WITH DSC:

- Select the certificate and click the **SIGN** button.

### 12.2. FILE WITH EVC:

- Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The screenshot shows the GST portal interface with an OTP verification modal displayed. The modal has a title "OTP Verification" and a text input field labeled "Please enter OTP". Below the input field, there is a green message box stating: "OTP has been sent to your Email and Mobile number registered at the GST portal". At the bottom of the modal, there are two buttons: "CLOSE" and "VALIDATE OTP".

- The success message is displayed and ARN is displayed. Status of the GSTR-7 return changes to "Filed". Click the **BACK** button.

The screenshot displays the GST portal interface. At the top, the header includes the GST logo, the text "Goods and Services Tax", and user details for "Cygnat Infotech Pvt Ltd" with a GSTIN of "2XXXXXXXXXX3DU". A navigation bar contains links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer facilities, New Return (Trial), and E-Invoice. Below this, a sub-header shows "Dashboard / Returns / File" with a language selector set to "English".

The main content area displays taxpayer information: GSTIN - 2XXXXXXXXXX3DU, FY - 2019-20, Due Date - 10/06/2019, Legal Name - Cygnat Infotech Pvt Ltd, Return Period - May, Trade Name - GSTN, and Status - Filed. A green success message box states: "GSTR-7 of GSTIN - 2XXXXXXXXXX3DU for the Return Period 052019 has been successfully filed. The Acknowledgment Reference Number is AA270519000044L. The GSTR-7 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number." Below the message are two buttons: "BACK" and "DOWNLOAD GSTR-7 DETAILS (EXCEL)".

The footer contains copyright information for 2018-19, the GST Network logo, site update status, and design credits to GSTN. It also includes a note about the best viewing resolution and a "Top" button.

## E. View Debit entries in Electronic Cash Ledger for tax payment

14. Click the **Debit entries in electronic cash ledger for TDS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.

# Goods and Services Tax

[Skip to Main Content](#)

[Cygnit Infotech Pvt](#)  
XXXXXXXXXXXXXXXXXX

[Dashboard](#)
[Services](#)
[GST Law](#)
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[Search Taxpayer](#)
[Help and Taxpayer facilities](#)
[New Return \(Trial\)](#)
[E-Invoice](#)

[Dashboard](#)
[Returns](#)
[GSTR-7](#)

[English](#)

## GSTR-7 - Return for Tax Deducted at Source

GSTIN - XXXXXXXXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Filed

### Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview Draft GSTR-7' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### GSTR-7 -TDS Details

Important Notice: If the TDS records are more than 500 . Please check [here](#)

[User Manual](#)

#### 3. Details of the tax deducted at source

No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

#### 4. Amendments to TDS Details

No. of records:2

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

#### 5&6. Payment of tax

Tax payable	Interest payable
₹5,120.00	₹856.00
Late fee payable	Total amount paid
₹10,000.00	₹16,576.00

#### 8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹5,720.00	₹856.00
Late Fees	
₹10,000.00	

### Steps to file your GSTR-7 return

1. Click on 'Compute Liabilities' ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-7 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-7 details (Excel)'

[BACK TO RETURNS DASHBOARD](#)
[DOWNLOAD GSTR-7 DETAILS \(EXCEL\)](#)
[DOWNLOAD FILED GSTR-7](#)
[COMPUTE LIABILITY](#)
[PROCEED TO FILE](#)

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[TOP](#)

15. The entries in Electronic Cash Ledger for tax payment is displayed. Click the **BACK TO GSTR-7 TILES** button.

**Goods and Services Tax**

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer facilities New Return (trial) E-Invoice

Dashboard Returns GSTR-7 English

**8. Debit entries in electronic cash ledger for TDS/Interest payment**

Sr No.	Debit entry no.	Debit entry date	Description	Tax Paid in Cash (₹)	Interest (₹)	Late fee(₹)
1	DC2706200000009	05/06/2020	Integrated Tax (₹)	-	-	-
			Central Tax (₹)	2860	428	5000
			State/UT Tax (₹)	2860	428	5000

[BACK TO GSTR-7 DASHBOARD](#)


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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

## F. Download Filed Return

16. Click the **DOWNLOAD FILED GSTR-7** button to download the filed return. You can also download filed details as an excel file by clicking on **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button.

Skip to Main Content


**Goods and Services Tax**
Cygnit Infotech Pvt. Ltd.  
XXXXXXXXXXXXXXX

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer facilities New Return (Trial) E-Invoice

Dashboard Returns **GSTR-7** English

### GSTR-7 - Return for Tax Deducted at Source

GSTIN - XXXXXXXXXXXXX  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Filed

#### Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### GSTR-7 -TDS Details

Important Notice: If the TDS records are more than 500 . Please check [here](#)

[User Manual](#)

##### 3. Details of the tax deducted at source

No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

##### 4. Amendments to TDS Details

No. of records:2

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

##### 5&6. Payment of tax

Tax payable	Interest payable
₹5,120.00	₹856.00
Late fee payable	Total amount paid
₹10,000.00	₹16,576.00

##### 8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹5,720.00	₹856.00
Late Fees	
₹10,000.00	

#### Steps to file your GSTR-7 return

1. Click on 'Compute Liabilities' ; for computation of tax and interest, if any;
2. 'Proceed to File' button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on 'Proceed to File' to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'

BACK TO RETURNS DASHBOARD

DOWNLOAD GSTR-7 DETAILS (EXCEL)

DOWNLOAD FILED GSTR-7

COMPUTE LIABILITY

PROCEED TO FILE

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17. The PDF file generated would now bear watermark of final Form GSTR-7.

## Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2019-20
Month	May

1. GSTIN	2XXXXXXXXXX3DU
2(a). Legal name of the registered person	Cygnat Infotech Pvt Ltd
2(b). Trade name, if any	GSTN
2(c). ARN	AA270519000044L
2(d). Date of ARN	05/06/2020

### 3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	3,10,000.00	0.00	3,100.00	3,100.00

### 4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of Records	Revised Total Amount Paid to Deductees(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	-54,000.00	-600.00	-240.00	-240.00

### 5,6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	-600.00	0.00	0.00	0.00	-	-
Central Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00
State/UT Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00

## 8. Debit entries in electronic cash ledger for TDS/interest payment

Debit entry no. DC2706200000009

Debit entry date. 05-06-2020

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	2,860.00	428.00	5,000.00
State/UT Tax (₹)	2,860.00	428.00	5,000.00

### Verification

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

Name of authorized signatory  
ANGAD ARORA

Date: 05/06/2020

Designation /Status  
CA

# Manual > GSTR-7A

## I am a Deductor. How can I view Form GSTR-7A?

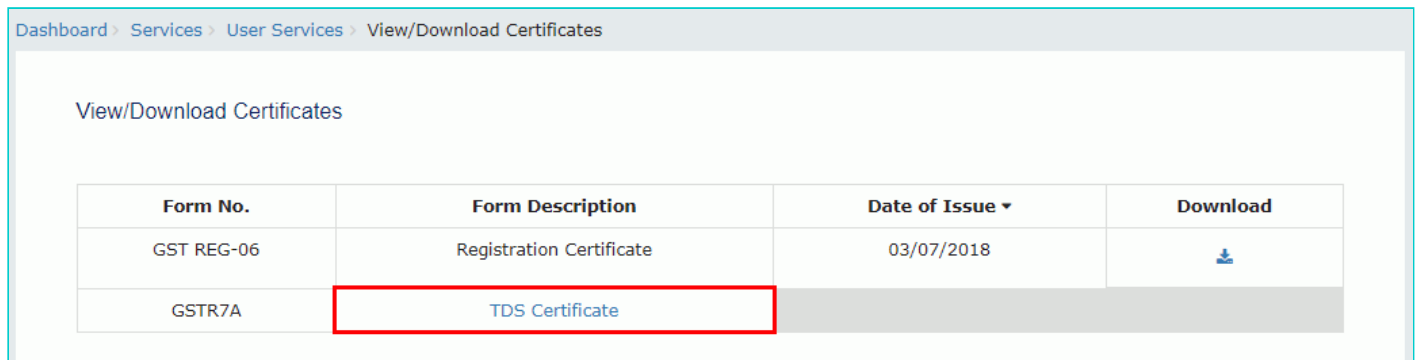
To view Form GSTR-7A, perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > User Services > View/Download Certificates** command.




The screenshot shows the GST Portal's 'Services' dropdown menu. The 'User Services' tab is selected, and the 'View/Download Certificates' option is highlighted with a red box. Other options in the menu include My Saved Applications, My Applications, View Notices and Orders, View My Submissions, Contacts, Search HSN / Service Classification Code, Holiday List, Feedback, Grievance / Complaints, Generate User Id for Advance Ruling, Locate GST Practitioner (GSTP), and Engage / Disengage GST Practitioner (GSTP).

3. The **View/Download Certificates** page is displayed. Click the **TDS Certificate** link.

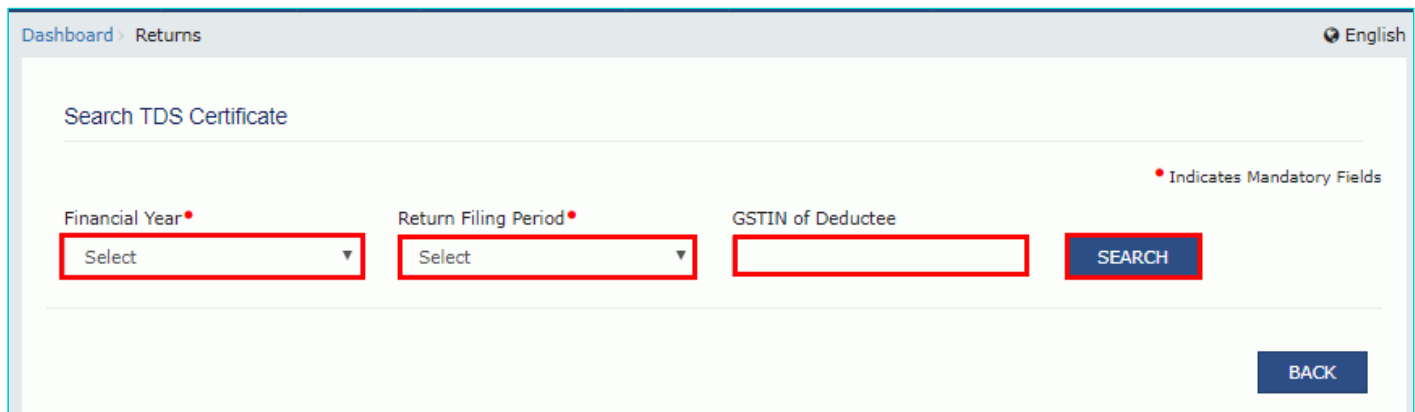


The screenshot shows the 'View/Download Certificates' page. It features a table with the following data:

Form No.	Form Description	Date of Issue ▼	Download
GST REG-06	Registration Certificate	03/07/2018	
GSTR7A	<a href="#">TDS Certificate</a>		

The 'TDS Certificate' link is highlighted with a red box.

4. Select the **Financial Year** and **Return Filing Period** from the drop-down list.
  5. In the **GSTIN of Deductee** field, you can also enter the GSTIN of Deductee.
- Note:** If GSTIN of Deductee is not entered, the downloaded certificate will contain the details of deductees for the selected relevant period.
6. Click the **SEARCH** button.



The screenshot shows the 'Search TDS Certificate' form. It includes the following fields and buttons:

- Financial Year** (Mandatory field, indicated by a red dot): A dropdown menu with 'Select' as the current selection.
- Return Filing Period** (Mandatory field, indicated by a red dot): A dropdown menu with 'Select' as the current selection.
- GSTIN of Deductee**: A text input field.
- SEARCH**: A blue button.
- BACK**: A blue button at the bottom right.

A red dot indicates mandatory fields. The 'Financial Year' and 'Return Filing Period' dropdowns are highlighted with red boxes.

7. The search results are displayed. You can click the **Download** link to download the TDS Certificate.

[Dashboard](#) > [Returns](#)English

### Search TDS Certificate

Indicates Mandatory Fields


Financial Year \*  
2017-18

Return Filing Period \*  
February

GSTIN of Deductee

SEARCH

#### TDS Certificates

Form No.	Form Description	GSTIN of Deductee	Legal name of deductee	Trade name of deductee	Return Period	Download
GSTR7A	TDS Certificate	20ALYPD6528P2ZI	Gyanendra Prakash Dwivedi	Comp Jha Ltd	February 2018	

BACK

8. The TDS Certificate is displayed in PDF format.

**Form GSTR 7A**  
[See rule 66(3)]

**Tax Deduction at Source Certificate**

1. TDS Certificate No.

-

TD/022018/1000000009

2. GSTIN of deductor

-

29ACXPK3463AADD

3. Name of deductor

-

Mukesh Dhanjibhai Karshala

4. GSTIN of deductee

-

20ALYPD6528P2ZI

5. (a) Legal name of the deductee

-

Gyanendra Prakash Dwivedi

(b) Trade name, if any

-

Comp Jha Ltd

6. Tax Period in which tax deducted and accounted for in GSTR-7

-

February 2018

7. Details of supplies and amount of tax deducted

Value on which Tax Deducted (₹)	Amount of Tax Deducted at Source (₹)		
	Integrated Tax	Central Tax	State/UT Tax
1,999.00	39.98	0.00	0.00

This is a system generated certificate and no signature is required.

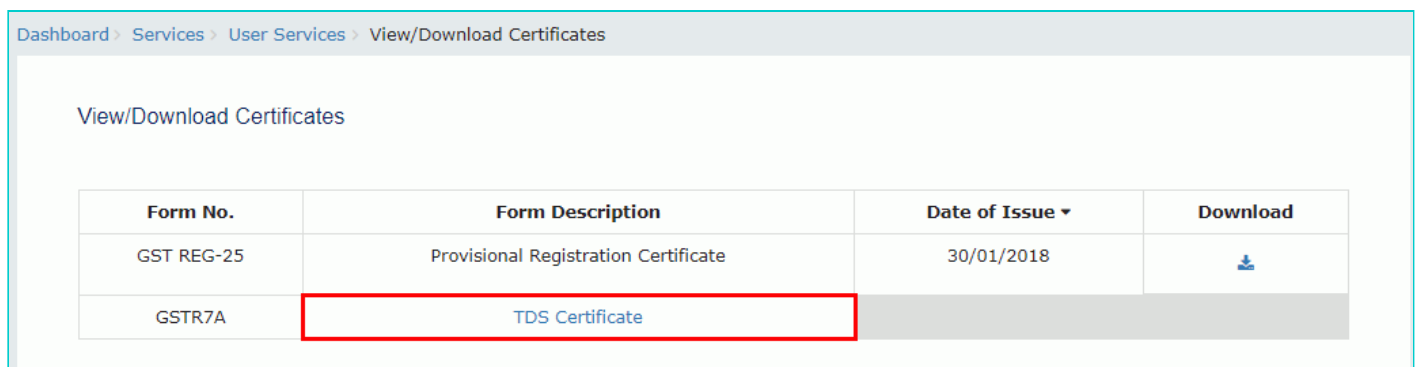
**I am a Deductee. How can I view Form GSTR-7A?**

To view Form GSTR-7A, perform following steps:

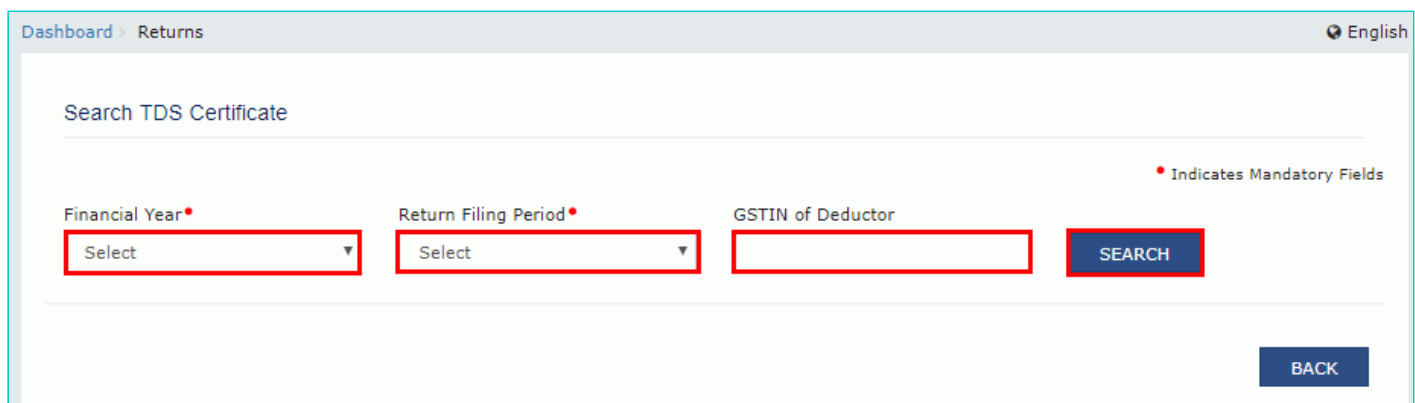
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > User Services > View/Download Certificates** command.



3. The **View/Download Certificates** page is displayed. Click the **TDS Certificate** link.



4. Select the **Financial Year** and **Return Filing Period** from the drop-down list.
  5. In the **GSTIN of Deductor** field, you can also enter the GSTIN of Deductor.
- Note:** If GSTIN of Deductor is not entered, the certificate will be generated having details of all the deductors, who have deducted tax in the selected relevant period.
6. Click the **SEARCH** button.



7. The search results are displayed. You can click the **Download** link to download the TDS Certificate.

## Search TDS Certificate

• Indicates Mandatory Fields

Financial Year\*

2017-18


Return Filing Period\*

January

GSTIN of Deductor

SEARCH

## TDS Certificates

Form No.	Form Description	GSTIN of Deductor	Legal name of deductor	Trade name of deductor	Return Period	Download
GSTR7A	TDS Certificate	29ACXPK3463AXDQ	Mukesh Dhanjibhai Karshala	-	January 2018	

BACK

8. The TDS Certificate is displayed in PDF format.

## Form GSTR 7A

[See rule 66(3)]

## Tax Deduction at Source Certificate

1. TDS Certificate No. - TD/012018/1000000011
2. GSTIN of deductor - 29ACXPK3463AXDQ
3. Name of deductor - Mukesh Dhanjibhai Karshala
4. GSTIN of deductee - 09SSAUP0013A1ZS
5. (a) Legal name of the deductee - UP TaxPayer 13 Ltd  
(b) Trade name, if any - UP TaxPayer 13 Ltd
6. Tax Period in which tax deducted and accounted for in GSTR-7 - January 2018
7. Details of supplies and amount of tax deducted

Value on which Tax Deducted (₹)	Amount of Tax Deducted at Source (₹)		
	Integrated Tax	Central Tax	State/UT Tax
1,000.00	20.00	0.00	0.00

*This is a system generated certificate and no signature is required.*

# Manual > Form GSTR-8

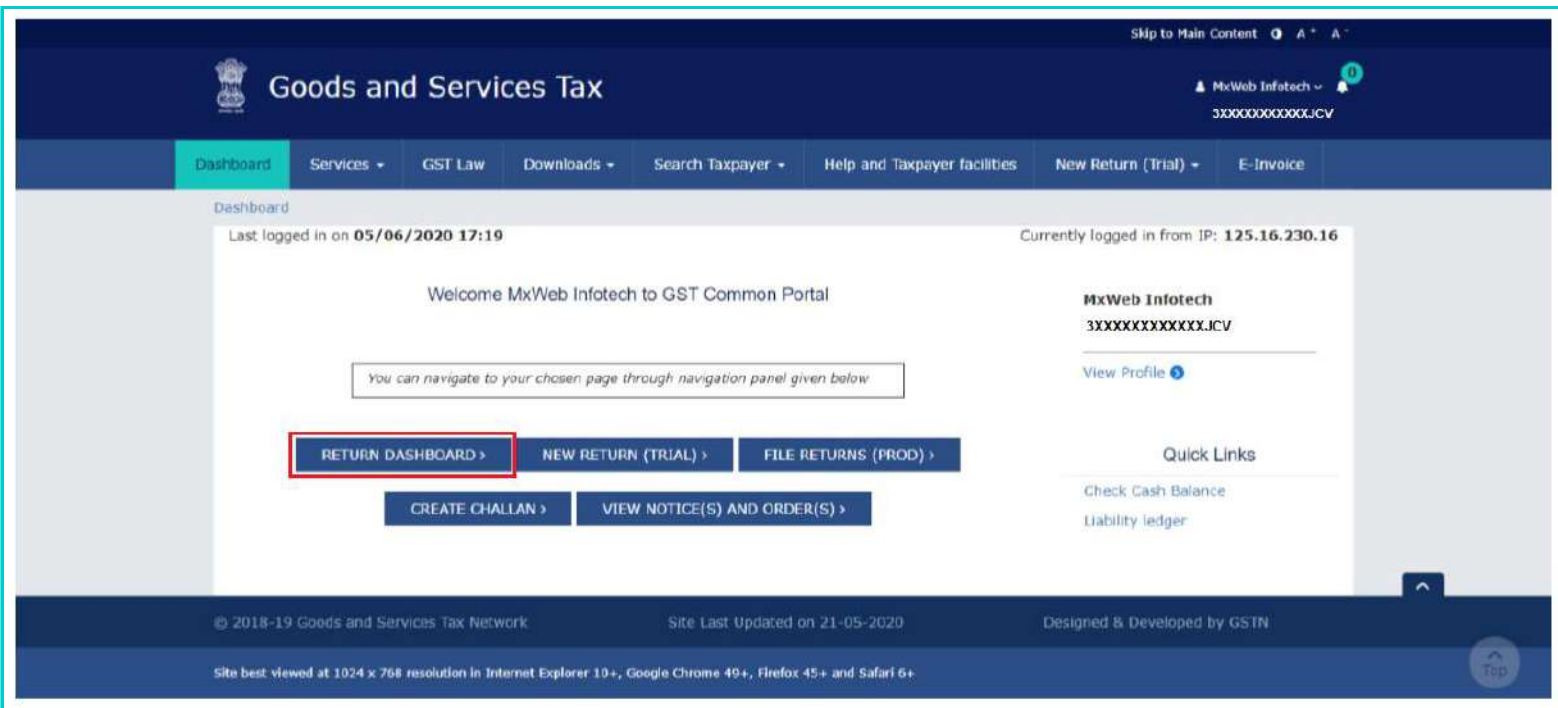
## How can I create and file details in Form GSTR-8?

To create and file details in Form GSTR-8, perform following steps:

- [A. Login and Navigate to Form GSTR-8 page](#)
- [B. Enter details in various tiles](#)
- [C: Payment of Tax](#)
- [D. File Form GSTR-8 with DSC/ EVC](#)
- [E. View Debit entries in Electronic Cash Ledger for tax payment](#)
- [F. Download Filed Return](#)

### A. Login and Navigate to Form GSTR-8 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.  
Alternatively, you can also click the **Returns Dashboard** link on the login Dashboard.



2. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to file the return from the drop-down list.
3. Click the **SEARCH** button. The **File Returns** page is displayed.  
**Note:** Please read the important message in the box carefully.
4. In the GSTR-8 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.



## File Returns

\* Indicates Mandatory Fields

Financial Year \*

2018-19

Return Filing Period \*

August

SEARCH

### Help

- It is not mandatory to file a "NIL" GSTR-8 statement, you may not file GSTR-8 for a particular tax period if -  
(a) There is no tax collected at source during the tax period; and  
(b) You do not wish to make any changes in records declared in earlier statements.
- GSTR-8 can be prepared online and filed online. It can also be prepared on Offline Tool and then uploaded on the portal.

### Tax Collected At Source GSTR8

Due Date - 10/09/2018

PREPARE ONLINE

PREPARE OFFLINE

### Important Message

#### Prepare Online :-

E-Commerce Operator with less than or equal to 500 records per table (Table 3 and Table 4) may make use of this facility.

#### Steps to be taken:

- Click on "Prepare Online";
- Fill the TCS details (Table 3) and amendments to TCS details (Table 4) related to previous periods;
- Click on "Compute Liabilities"; and
- Click on "Proceed to File" and File GSTR-8.

#### Prepare Offline :-

E-Commerce Operator with more than 500 records per table (Table 3 and Table 4) can prepare their statement by using the offline utility and subsequently upload on GST Common Portal.

You can download the GSTR-8 offline tool from the "Downloads" section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

- Click on "Prepare Offline";
- Click on "Download" to download auto-drafted GSTR-8 details, if any;
- Follow instructions in "GSTR-8 offline tool" to add details and generate JSON file for upload; and
- Click on "Upload" to upload JSON file and file the statement with help of instruction available on GSTR-8 dashboard.

E-Commerce Operators having records up to 500 can also use offline utility for filing GSTR-8.

5. The **GSTR-8 - Return for Tax Collected at Source** dashboard page is displayed.



## GSTR-8 - Return for Tax Collected at Source

GSTIN - 3XXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

BACK TO FILE RETURNS

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

[Go back to the main menu](#)

## B. Enter details in various tiles

**Click on the tile names to know more about entry related details:**

6 (a) [3. Details of supplies attracting TCS](#): To add details of supplies attracting TCS.

6 (b) [4. Amendments to details of supplies attracting TCS](#): To amend details of supplies attracting TCS in respect of any earlier tax period.

### 6 (a) 3. Details of supplies attracting TCS

6.1. Click the **3. Details of supplies attracting TCS** tile to add details of supplies attracting TCS.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[PREVIEW DRAFT GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

## TCS Details – GSTIN-Wise-Summary

[Help](#)

No Record found for the provided Inputs.

[BACK TO GSTR-8 DASHBOARD](#)

[ADD](#)

**Note:** You can click the Help link to view Help related to this page. Click **CLOSE**.

### Supplies attracting TCS

1. Declare details of TCS for each supplier. Tax is to be collected on the net value of supplies.
2. GSTIN of the supplier cannot be declared more than once.
3. Negative values are not allowed to be declared in this table.
4. At least one tax column should be entered out of three tax columns (IGST or CGST and SGST/UTGST).
5. Total tax amount collected should be equal to <2%> of the amount shown as 'Net Amount liable for TCS'.
6. Enter values in the Text box 'Search by GSTIN' to search for particular GSTIN.

[CLOSE](#)

**6.3. The TCS Details - Add page is displayed.**



GSTIN - 3XXXXXXXXXXJCV

Legal Name - MxWeb Infotech

Trade Name - GSTN

FY - 2018-19

Return Period - August

Status - Not Filed

Due Date - 10/09/2018

## TCS Details - Add

GSTIN of the supplier \*

33CEHPS3060RWZ3

Supplier Name

DIGICLIK

Supplies made to	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)
Registered person	0.00	₹0.00	₹0.00
Unregistered person	₹0.00	₹0.00	₹0.00
Total amount			₹0.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹0.00	₹0.00	₹0.00

[BACK](#)[SAVE](#)

6.4. In the **GSTIN of supplier** field, enter the GSTIN of the supplier. Supplier name field is auto populated.

6.5. Enter the Gross Value of supplies made and value of supplies returned to registered persons. Similarly, enter the Gross Value of supplies made and value of supplies returned to unregistered persons.

**Note:** Net amount liable for TCS is auto-populated based on data entered.

6.6. Enter the amount collected at source under IGST/ CGST/ SGST heads. Click the **SAVE** button.

**Note:**

- Declare details of TCS for each supplier here. Please note that GSTIN of the supplier cannot be declared more than once.
- Tax is to be collected on the net value of supplies.
- Negative values cannot be declared in this table.
- At least one tax column must be entered out of three tax columns (IGST or CGST and SGST/UTGST).



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

## TCS Details - Add

### GSTIN of the supplier\*

33CEHPS3060RWZ3

### Supplier Name

DIGICLIK

Supplies made to	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)
Registered person	₹5,10,000.00	₹30,000.00	₹4,80,000.00
Unregistered person	₹2,70,000.00	₹25,000.00	₹2,45,000.00
Total amount			₹7,25,000.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹1,250.00	₹3,000.00	₹3,000.00

BACK

SAVE

6.7. You will be directed to the previous page and a message is displayed that TCS details added successfully.



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

## TCS Details - GSTIN-Wise-Summary

Help



TCS Details Added Successfully.

### Processed TCS Details

Records to view  
per page


Select

Search by GSTIN/Trade or legal name of supplier

GSTIN of the supplier	Trade name/Legal name of Supplier	Net amount liable for TCS (₹)	Amount of tax collected at source			Actions
			Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
33CEHPS3060RWZ3	DIGICLIK	7,25,000.00	1,250.00	3,000.00	3,000.00	 

BACK TO GSTR-8 DASHBOARD

ADD

6.8. Refresh the page by clicking the  button. Here, you can also edit/delete the added details (under Actions column).

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

**6.10.** You will be directed to the GSTR-8 Dashboard landing page and the **3. Details of supplies attracting TCS** tile in Form GSTR-8 will reflect the total net amount liable for along with tax details.



## GSTR-8 - Return for Tax Collected at Source

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

BACK TO FILE RETURNS

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

[Go back to the main menu](#)

## 6 (b) 4. Amendments to details of supplies attracting TCS

10.1. Click the **4. Amendments to details of supplies attracting TCS** tile to amend details of supplies attracting TCS in respect of any earlier tax period.



## GSTR-8 - Return for Tax Collected at Source

GSTIN - 3XXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

BACK TO FILE RETURNS

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

6.2 (a) [Uploaded By E-Com Operator](#) tab: To amend transactions uploaded by e-com operator in previous period.6.2 (b) [Rejected By Supplier](#) tab: To edit the transactions rejected by supplier.

## Note:

- In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended. You can amend the details in below scenarios:
  - Uploaded by the e-commerce operator:** In case, e-commerce operator wants to amend the record on their own (filed in the earlier tax period) on which supplier has not taken any action, they can amend those records under "**Uploaded by the e-commerce operator**" tab.
  - Rejected by supplier:** Under this option, details can be amended on rejection of the record by the supplier. After rejection of details by the supplier, records will be auto-populated in "**Rejected by supplier**" tab in Table 4 where e-commerce operator can amend and file the details.
- TCS liability will be calculated in following manner on amendment of records:
  - In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value - Original value.
  - In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value - Previous amended value.

6.2 (a) **Uploaded By E-Com Operator Tab:**

**6.5.** You can provide the revised GSTIN of Supplier, revised gross values of supplies made, revised values of supplies returned and amount of tax collected at source for the GSTIN. Make amendments to the details as required. Click the **SAVE** button.



## Amend TCS Details- Amend

Indicates Mandatory Fields

Original Tax Period	Original GSTIN of Supplier	Revised GSTIN of Supplier *
June	33CEHPS3060RW23	33CEHPS3060RW23

Supplies made to	Revised Gross value of supplies made (₹)	Revised Value of supplies returned (₹)	Revised Net amount liable for TCS (₹)
Registered person	₹3,50,000.00	₹10,000.00	₹3,40,000.00
Unregistered person	0.00	₹0.00	₹0.00
Total amount			₹3,40,000.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹0.00	₹1,700.00	₹1,700.00

BACK

SAVE

6.6. You will be directed to the previous page and a message is displayed that TCSA details added successfully.



GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details – GSTIN-Wise-Summary

Help

Uploaded By E-Com Operator

Rejected By Supplier

TCSA Details Edited Successfully.

Financial Year *	Month *	GSTIN of supplier *
2018-19	April	Search GSTIN Number

AMEND TCS DETAILS

### Processed TCSA Details

Records to view per page

Select

Search by GSTIN/Trade or legal name of supplier

Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Revised Net amount liable for TCS (₹)	Revised amount of tax collected at source (₹)			Actions
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
Jun-2018	33CEHPS3060RW23	GSTN	33CEHPS3060RW23	GSTN	3,40,000.00	0.00	1,700.00	1,700.00	


BACK TO GSTR-8 DASHBOARD

6.7. Here, you can also edit/delete the added details (under Actions column).

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

6.8. Click the **BACK TO GSTR-8 DASHBOARD** button to go back to the Form GSTR-8 Dashboard page.

Skip to Main Content



Goods and Services Tax

MxWeb Infotech  
XXXXXXXXXXJCV

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New Return (Trial)

E-Invoice

Dashboard

Returns

GSTR-8

English

GSTIN - XXXXXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filled

Amendments to TCS Details – GSTIN-Wise-Summary

Help

Uploaded By E-Com Operator

Rejected By Supplier

Financial Year  
2018-19

Month  
April



GSTIN of supplier  
Search GSTIN Number

AMEND TCS DETAILS

Processed TCSA Details

Records to view per page  
Select  
5  
10  
15  
20  
25  
30  
35

33CEHPS3060RWZ3

Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier		Revised amount of tax collected at source (₹)			Actions
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
Jun-2018	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	3,40,000.00	0.00	1,700.00	1,700.00	 

BACK TO GSTR-8 DASHBOARD

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Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

6.9. You will be directed to the GSTR-8 Dashboard page and the **4. Amendments to details of supplies attracting TCS** tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹-80,000.00	₹0.00
Central Tax	State/UT Tax
₹-400.00	₹-400.00

### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[PREVIEW DRAFT GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

## 6.2 (b) Rejected By Supplier Tab:

### 6.1. Select the Rejected By Supplier tab.

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details - GSTIN-Wise-Summary

[Help](#)

Uploaded By E-Com Operator

Rejected By Supplier

Financial Year \*

2018-19

Month \*

April

GSTIN of supplier \*

Search GSTIN Number

AMEND TCS DETAILS

BACK TO GSTR-8 DASHBOARD

6.2. Click the **EDIT** button to edit the details.

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Proceed to File had some error

## Amendments to TCS Details - GSTIN-Wise-Summary

Uploaded By E-Com Operator

Rejected By Supplier

### Processed TCSA Details

Records to view  
per page5  
Select  
5  
10  
15  
20  
25  
30  
35

33CEHPS3060RWZ3

Sl. No.	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Original Gross Value of Supplies	Amount of tax collected at source			Status	Actions
						Original Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
Jul-18	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	5,40,000.00	0.00	2,700.00	2,700.00	No Action Taken	

BACK

6.3. Edit the details. You can amend the GSTIN of Supplier, gross values of supplies, revised values of supplies returned and all tax columns. Click the **SAVE** button.



## Amend TCS Details- Edit

\* Indicates Mandatory Fields

Original Tax Period	Original GSTIN of Supplier	Revised GSTIN of Supplier *
July	33CEHPS3060RWZ3	33CEHPS3060RWZ3

Supplies made to	Revised Gross value of supplies made (₹)	Revised Value of supplies returned (₹)	Revised Net amount liable for TCS (₹)
Registered person	₹4,30,000.00	₹40,000.00	₹3,90,000.00
Unregistered person	₹1,10,000.00	₹20,000.00	₹90,000.00
Total amount			₹4,80,000.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹800.00	₹2,000.00	₹2,000.00

BACK

SAVE

6.4. You will be directed to the previous page and a message is displayed that TCSA details edited successfully.



GSTIN - 3XXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details – GSTIN-Wise-Summary

Uploaded By E-Com Operator

Rejected By Supplier

TCSA Details Edited Successfully.

Processed TCSA Details		Records to view per page		Select	Search by GSTIN/Trade or legal name of supplier					
Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Original Amount paid to collector on which tax is deducted	Amount of tax collected at source			Status	Action
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
Jul-2018	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	4,80,000.00	800.00	2,000.00	2,000.00	Modified	

BACK

6.5. Click the **BACK** button to go back to the Form GSTR-8 Dashboard page.



GSTIN - XXXXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details – GSTIN-Wise-Summary

[Uploaded By E-Com Operator](#) [Rejected By Supplier](#)

### Processed TCSA Details

Records to view  
per page

Select

Search by GSTIN/Trade or legal name of supplier

Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Original Amount paid to collector on which tax is deducted	Amount of tax collected at source			Status	Action
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
Jul- 2018	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	4,80,000.00	800.00	2,000.00	2,000.00	Modified	

BACK

6.6. You will be directed to the GSTR-8 Dashboard page and the 4. Amendments to details of supplies attracting TCS tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

#### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

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[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)

[PREVIEW DRAFT GSTR-8](#)

[COMPUTE LIABILITY](#)

[PROCEED TO FILE](#)

[Go back to the main menu](#)

## C. Payment of Tax

7. Click the **COMPUTE LIABILITY** button for computation of tax liability and interest if any.



## GSTR-8 - Return for Tax Collected at Source



GSTIN - 3XXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "**Preview Draft GSTR-8**" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹900.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

#### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "**Download Filed GSTR-8 (pdf)**" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"

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[COMPUTE LIABILITY](#)

[PROCEED TO FILE](#)



8. A message is displayed on top page of the screen that Compute Liability request has been received. Please check the status after sometime. Click the **Refresh** button.



## GSTR-8 - Return for Tax Collected at Source

Compute liabilities request has been received, please check the status in sometime.

**GSTIN** - 3XXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

[Click here to see the errors in Proceed to File](#)

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "**Preview Draft GSTR-8**" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

#### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "**Download Filed GSTR-8 (pdf)**" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[PREVIEW DRAFT GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

9. Once the status of Form GSTR-8 is Ready to File, **5. Details of Interest** and **6 & 7. Payment of Tax** tile and **PROCEED TO FILE** button gets enabled.



## GSTR-8 - Return for Tax Collected at Source

Ready to file as on 05/06/2020.

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Ready to File

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

## 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

BACK TO FILE RETURNS

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

10. Click the 5.Details of Interest tile to view the default amount of TCS liability and applicable interest on such default liability.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - XXXXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Ready to File

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "**Preview Draft GSTR-8**" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default:	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

#### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
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6. You can also download all filed details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[PREVIEW DRAFT GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

11. The Details of Interest page is displayed. Click the **BACK TO GSTR-8 DASHBOARD** button to go back to the Form GSTR-8 Dashboard page.



**GSTIN** - 3XXXXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Ready to File

## Details of interest

[Help](#)

On account of	Amount in default (₹)	Amount of interest		
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
Late payment of TCS amount	7,250.00	507.00	728.00	728.00

[BACK TO GSTR-8 DASHBOARD](#)

### Note:

- Amount in default is the cumulative amount on which interest has been charged.
- Interest is payable when there is delay in filing of statement, beyond the due date or there is any upward amendments in the values of earlier provided details, on which tax is liable to be paid along with interest.

12. Click the **6 & 7. Payment of Tax** tile or **PROCEED TO FILE** button.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Ready to File

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)";** and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

#### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[PREVIEW DRAFT GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

13. The Payment of Tax page is displayed.

Note:

- Liabilities can be paid in cash only.
- 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.

14.1. The cash available as on date under various heads are shown in table at the top of the page.



## 6&amp;7. Payment of tax

Help

## Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	11,99,99,993.00	11,99,95,188.00	11,99,95,188.00	35,99,90,369.00
Interest	49,99,998.00	49,98,750.00	49,98,750.00	1,49,97,498.00

Description	Tax payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)	Additional Cash required (₹)
Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

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

BACK TO GSTR-8 DASHBOARD

CREATE CHALLAN

FILE GSTR-8

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

**14.2 (a). Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities**

- You can view the "Additional Cash required" column to know if there is any additional cash required for offsetting the liability.
- If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash will be required. You may create challan for that additional cash directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- The **Create Challan** page is displayed.

**Note:** In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit the amount in these fields. You will be taken to Payment Application page.

- Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- Click the **GENERATE CHALLAN** button.
- The Challan is generated.

**Note:**

**(a) In case of Net Banking:** You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

**(b) In case of Over the Counter:**

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

**(c) In case of NEFT/ RTGS:**

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.


**14.3 (b). Scenario 2: If available cash balance in Electronic cash ledger is more than/equal to the amount required to offset the liabilities**

i. If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash is required for paying liability.

15. You can view the "Additional Cash required" column to know if there is any additional cash required for paying liability.

**Note:** You can click the **DOWNLOAD GSTR-8 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-8** button to view the summary page of Form GSTR-8 in pdf format for your review.

Skip to Main Content



Goods and Services Tax

MxWeb Infotech  
XXXXXXXXXXUCV

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DashboardReturnsGSTR-8English

6&7. Payment of taxHelp

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	11,99,99,993.00	11,99,95,188.00	11,99,95,188.00	35,99,90,369.00
Interest	49,99,998.00	49,98,750.00	49,98,750.00	1,49,97,498.00

Description	Tax payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)	Additional Cash required (₹)
Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

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

BACK TO GSTR-8 DASHBOARD

CREATE CHALLAN

FILE GSTR-8

DOWNLOAD GSTR-8 DETAILS (EXCEL)



PREVIEW DRAFT GSTR-8

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Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+



[Go back to the main menu](#)

D. File Form GSTR-8 with DSC/ EVC

16. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-8** button.



## 6&7. Payment of tax

[Help](#)

### Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	11,99,99,993.00	11,99,95,188.00	11,99,95,188.00	35,99,90,369.00
Interest	49,99,998.00	49,98,750.00	49,98,750.00	1,49,97,498.00

Description	Tax payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)	Additional Cash required (₹)
Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

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

Authorised Signatory\*

ANGAD ARORA

[BACK TO GSTR-8 DASHBOARD](#)

[CREATE CHALLAN](#)

[FILE GSTR-8](#)

[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)

[PREVIEW DRAFT GSTR-8](#)

17. Read the message carefully and click the **YES** button.

Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

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

Authorised Signatory\*

ANGAD ARORA

### Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

[NO](#)[YES](#)

[CREATE CHALLAN](#)

[FILE GSTR-8](#)

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[PREVIEW DRAFT GSTR-8](#)

18. The **Submit Application** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.



## APPLICATION TYPE

Form GSTR-8

## Return Period

082018

## GSTIN/UIN/Temporary ID

3XXXXXXXXXXXXJCV



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

❗ DSC is compulsory for Companies & LLP

❗ Facing problem using DSC? [Click here for help](#)

[FILE WITH DSC](#)

[FILE WITH EVC](#)

### 19.1. FILE WITH DSC:

- Select the certificate and click the **SIGN** button.

### 19.2. FILE WITH EVC:

- Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

## OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

[CLOSE](#)

[VALIDATE OTP](#)

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

❗ DSC is compulsory for Companies & LLP

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nder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[FILE WITH DSC](#)

[FILE WITH EVC](#)

20. The success message is displayed and ARN is displayed. Status of the Form GSTR-8 return changes to "Filed". Click the **BACK** button.

21. After Form GSTR-8 is filed:

- ARN is generated on successful filing of the Form GSTR-8 Return.
- An SMS and an email are sent to the applicant on his registered mobile and email id.



GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Filed

GSTR8 of GSTIN 3XXXXXXXXXXJCV for the Return Period 082018 has been successfully filed. The Acknowledgment Reference Number is AA3308180003878. The GSTR8 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number.

[BACK](#)

[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)

[Go back to the main menu](#)

## E. View Debit entries in Electronic Cash Ledger for tax payment

22. Click the **Debit entries in electronic cash ledger for TCS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)";** and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

### 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹7,813.00	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹5,850.00	₹1,963.00

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[DOWNLOAD FILED GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

23. The entries in Electronic Cash Ledger for tax payment is displayed. Click the **BACK TO GSTR-8 DASHBOARD** button.



9. Debit entries in electronic cash ledger for TCS/interest payment

Sr No.	Debit entry no.	Debit entry date	Description	Tax Paid in Cash (₹)	Interest (₹)
1	DC3306200000056	05/06/2020	Integrated tax	2,050.00	507.00
			Central Tax	1,900.00	728.00
			State/UT Tax	1,900.00	728.00

[BACK TO GSTR-8 DASHBOARD](#)

[Go back to the main menu](#)

## F. Download Filed Return

24. Click the **DOWNLOAD FILED GSTR-8** button to download the filed return.

**25.** You can also download filed details as an excel file by clicking on **DOWNLOAD GSTR-8 DETAILS (EXCEL)** button.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)";** and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

### 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹7,813.00	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹5,850.00	₹1,963.00

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[DOWNLOAD FILED GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

# Form GSTR-8

[See rule 67(1)]

Statement for Tax Collection at Source

Financial Year	2018-19
Month	August

1. GSTIN	3XXXXXXXXXXJCV
2(a). Legal name of the registered person	MxWeb Infotech
2(b). Trade name, if any	GSTN
2(c). ARN	AA3308180003878
2(d). Date of filing	05/06/2020

## 3. Details of supplies made through e-commerce operator

No. of Records	Details of the supplies made which attract TCS			Amount of Tax Collected at Source		
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	0.00	0.00	7,25,000.00	1,250.00	3,000.00	3,000.00

## 4. Amendments to details of supplies in respect of any earlier statement

No. of Records	Details of the supplies made which attract TCS			Amount of Tax Collected at Source		
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	9,60,000.00	0.00	-1,40,000.00	800.00	-1,100.00	-1,100.00

## 5. Details of interest (On account of late payment of TCS amount)

Amount in default (₹)	Amount of interest		
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
7,250.00	507.00	728.00	728.00

## 6&7. Payment of tax and interest

Description	Tax Payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)
Integrated Tax	2,050.00	2,050.00	507.00	507.00
Central Tax	1,900.00	1,900.00	728.00	728.00
State/UT Tax	1,900.00	1,900.00	728.00	728.00

## 9. Debit entries in cash ledger for TCS/interest payment

Description	Debit Entries	TCS Amount (₹)	Interest Amount (₹)
Integrated Tax	DC33062000000056	2,050.00	507.00
Central Tax		1,900.00	728.00
State/UT Tax		1,900.00	728.00

### Verification

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

Name of authorized signatory  
ANGAD ARORA

Date: 05/06/2020

Designation /Status  
CA