

# GST Returns – GSTR 5 & 11



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

# **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\*

2017-18

Return Filing Period\*

February

SEARCH

Indicates Mandatory Fields

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

<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>
--	--	---

Dashboard > Returns > GSTR-5 > IMPGEnglish

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	 

BACKADD BOE

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

Entering Details for Outward Supplies

<b>3 - Import Of Goods</b> <b>1</b>	<b>5 - Outward Supplies Made</b> <b>0</b>	<b>6 - B2C (Large) Invoices</b> <b>0</b>
Total Taxable Value ₹45,544.00	Total Invoice value ₹0.00	Total Invoice value ₹0.00
Tax Liability ₹4,333.00	Total Taxable Value ₹0.00	Total Taxable Value ₹0.00
Total ITC available ₹2,000.00	Tax Liability ₹0.00	Tax Liability ₹0.00

b. Click the ADD DETAILS button.

Dashboard Returns GSTR-5 B2B English

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

DashboardReturnsGSTR-5B2BEnglish

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  
65%

Indicates Mandatory Fields

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 Goods

1

Total Taxable Value

₹45,544.00

Total ITC available

₹2,000.00

Tax Liability

₹4,333.00

5 - Outward Supplies Made

2

Total Invoice value

₹44,99,999.00

Tax Liability

₹19,666.67

Total Taxable Value

₹1,85,83,330.00

6 - B2C (Large) Invoices

0

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 **6 - B2C (Large) Invoices** tile in the **Invoices** tile.

3 - Import Of Goods	1	5 - Outward Supplies Made	2	6 - B2C (Large) Invoices	0
Total Taxable Value		Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹45,544.00		₹44,99,999.00	₹1,86,83,330.00	₹0.00	₹0.00
Tax Liability	₹4,333.00	Tax Liability		Tax Liability	
Total ITC available		₹19,666.67		₹0.00	
₹2,000.00					

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

### 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 Notes	0	8B - Unregistered Credit/Debit Notes	0
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	Tax Liability
₹3,24,23,434.00	₹16,21,171.70

## 8B – Credit/Debit Notes

1

Total Taxable Value	Tax Liability
₹1,000.00	₹50.00

## 8B – Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

b. Click the ADD CREDIT / DEBIT NOTE button.

Dashboard &gt; Returns &gt; GSTR-5 &gt; 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 *	Invoice No. *
2017-18 ▼	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

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. 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](#) > [Returns](#) > [GSTR-5](#) > [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

## 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
7,650.00	19,435.00	20,000.00
Central Tax (₹)		
Tax	Interest	Fee
4,990.00	5,000.00	200.00
State/UT Tax (₹)		
Tax	Interest	Fee
4,990.00	5,000.00	200.00
CESS (₹)		
Tax	Interest	Fee
4,975.00	4,999.00	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 English

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	Test

### 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	13699.99	0.00	0.00	0.00

Select the **Declaration** checkbox.

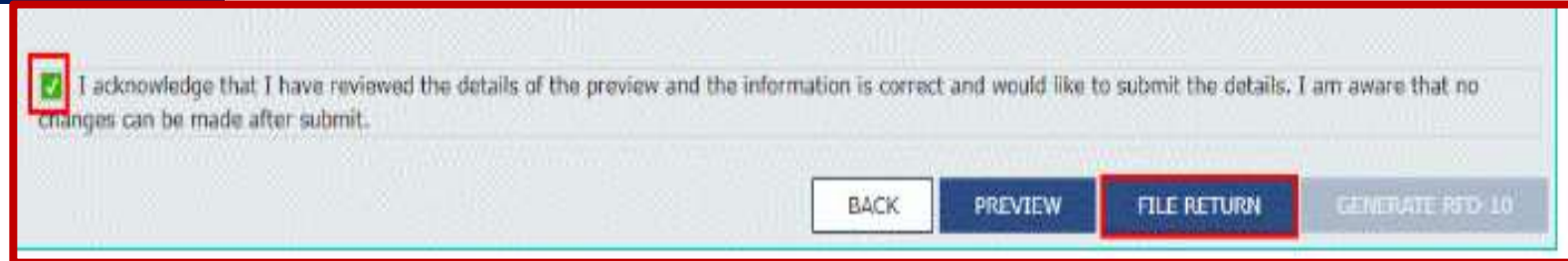
Click the **FILE RETURN** button.

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

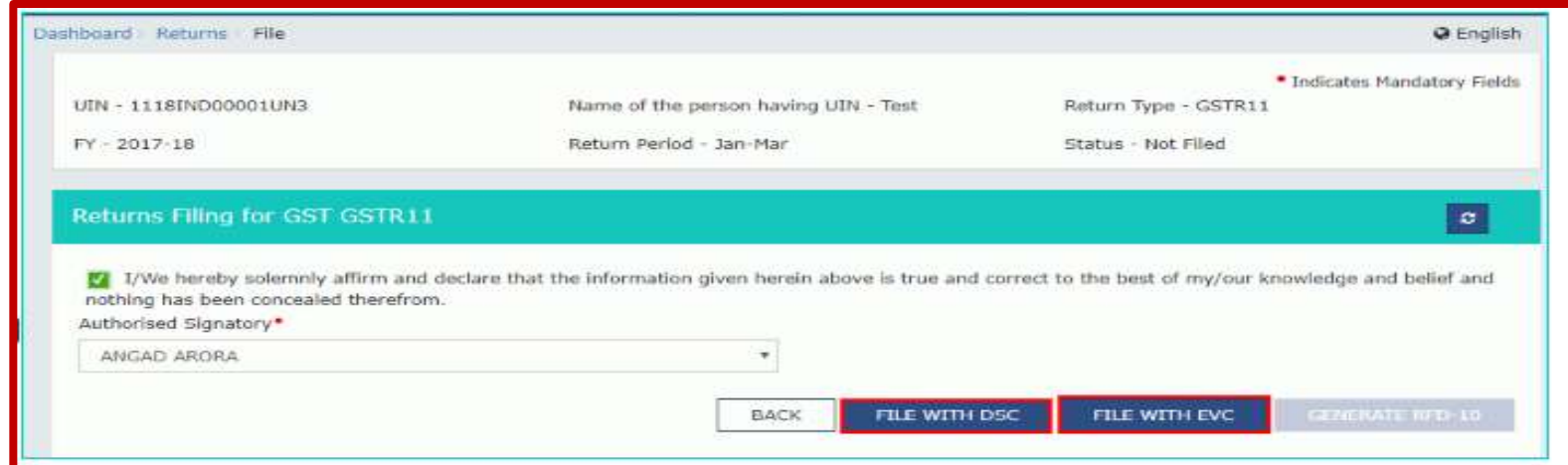
The success message is displayed and ARN is displayed. Status of the GSTR-11 return changes to "Filed".

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

GSTR11 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.

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**





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**

Thank you

Thanks for your Patience and Time




# **E-Way Bill - Law & Procedures**

## **E-Way Bill Portal Walk through**

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

# ***BACKGROUND***



Introduction of Goods and Services Tax (GST) across India, effective July 2017 is the biggest reforms since Independence and is a very significant step in the field of Indirect Tax reforms in India.

To ensure quick and hassle free movement of goods across India, the 'Check Posts' across the country were abolished.

The GST law provides for the document known as 'e-Way Bill', which is to be carried by the person in charge of conveyance.

The document is to be generated electronically and for this purpose, a web based solution has been designed and developed.

The 'e-way bill' can be generated by the persons registered under the GST law and also by the persons, who are not registered or not required to be registered under the GST law

# ***OBJECTIVES OF E-WAY BILL***

01

Single way bill for movement of goods across the country

Prevention of Tax Evasion

02

03

Hassle free and tracking of movement of goods

Easier verification of the way bill by the tax officers

04

## ***NO REQUIREMENT OF EWB***

The value of consignment is less than **50,000/-** (except in the case of principal transporting goods for job work to another state, & few notified handicraft goods)

Exempt goods other than de-oiled cake (CTR – 2/2017)

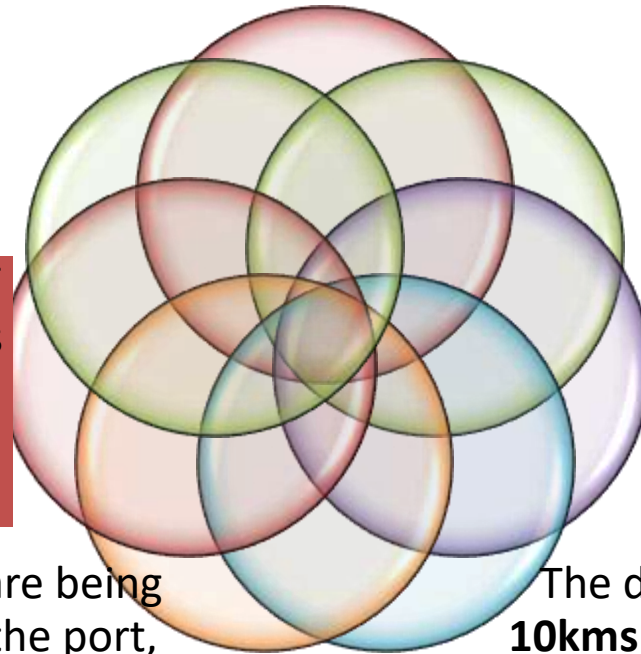
Transport of Specified goods in **Annexure** to Rule 138 – 8 items

in respect of movement of goods within such **areas** as are **notified** under clause (d) of sub-rule (14) of rule 138 of concerned state

Transport of goods in a **non-motorised** conveyance

Where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for **clearance by Customs**

The distance is **within 10kms** from consignor to transporter & transporter to consignee (This limit not applicable in case of transport of goods directly by consignor to consignee)

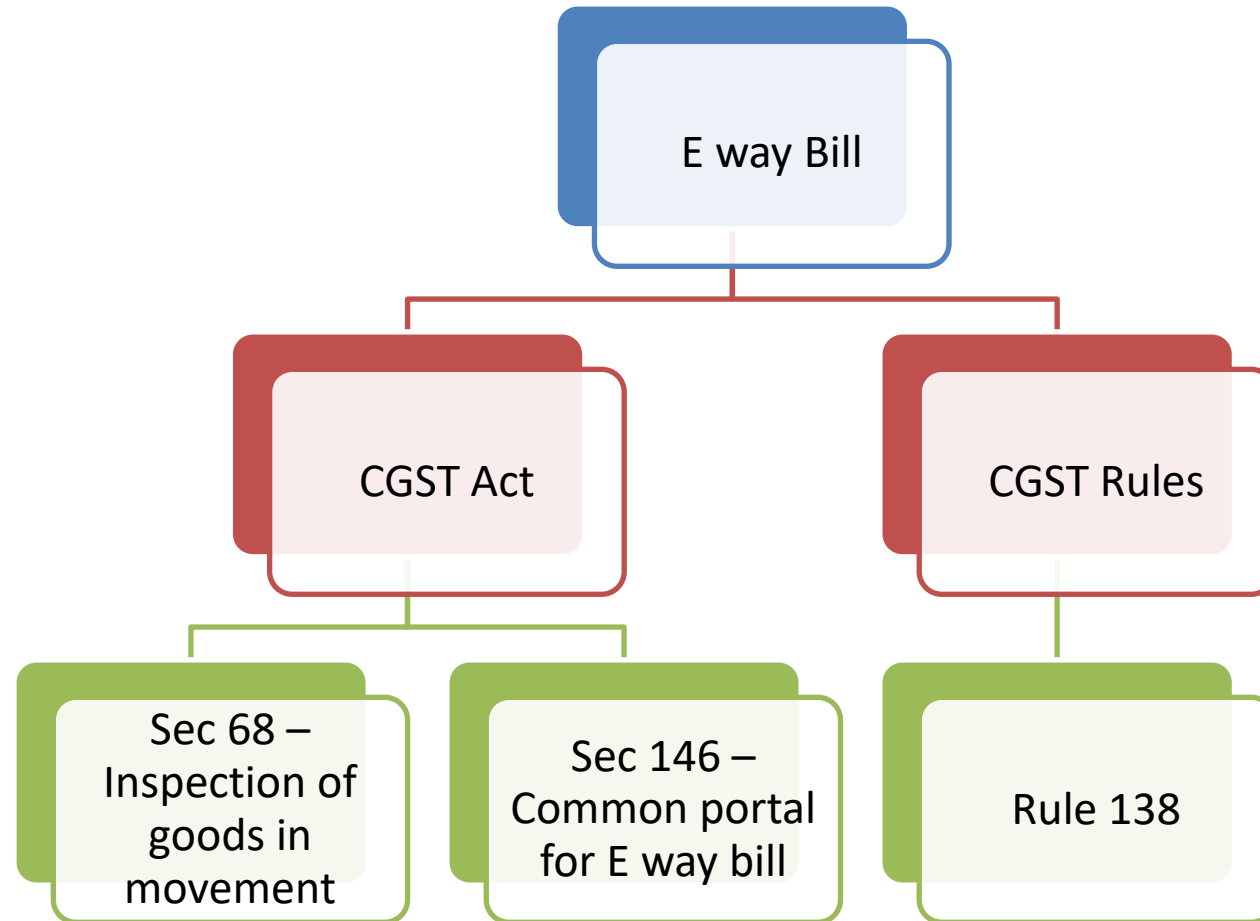


## ***Annexure to rule 138(14) – Exempted List***

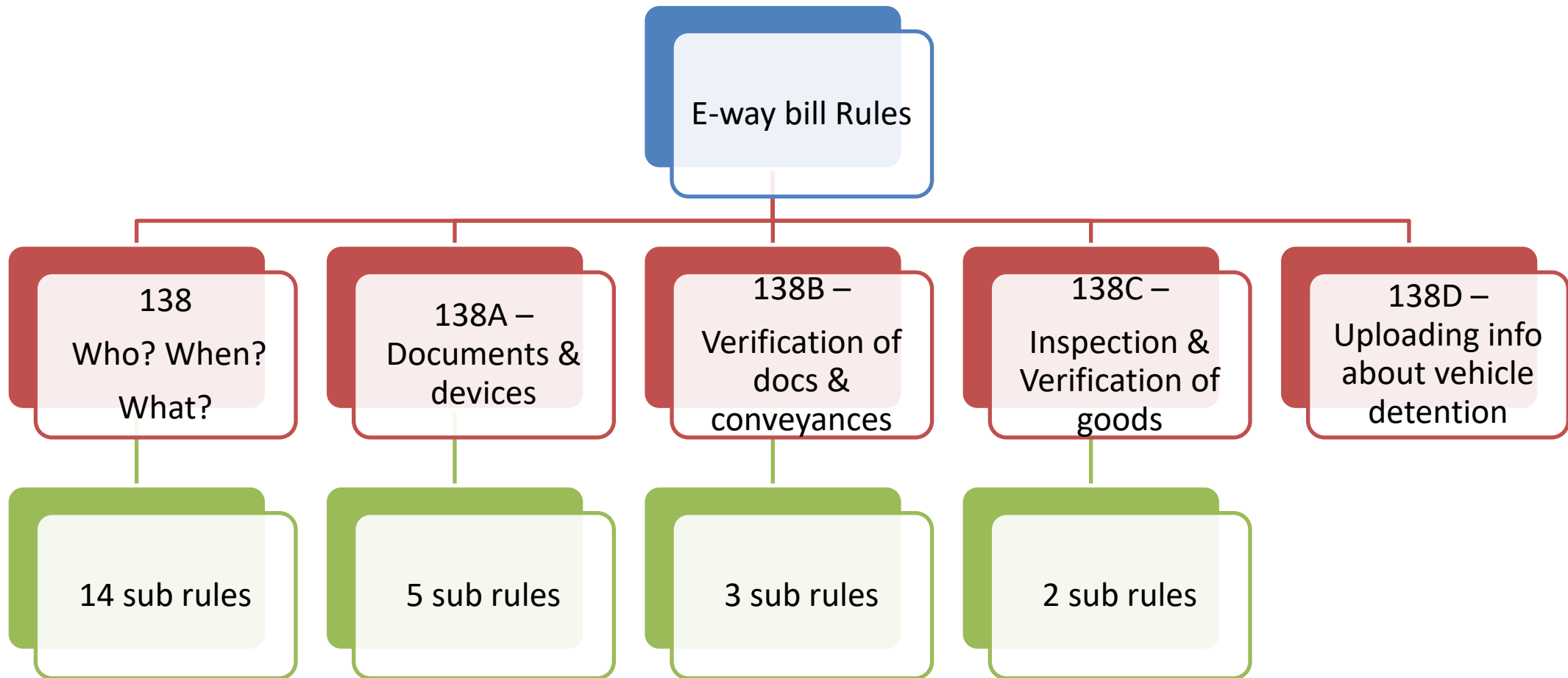
**ANNEXURE**  
**[(See rule 138 (14))]**

<b>S. No.</b>	<b>Description of Goods</b>
<b>(1)</b>	<b>(2)</b>
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

# ***E -WAY BILL PROVISIONS – ACT & RULES***



# ***BIRDS EYE-VIEW OF E-WAY BILL RULES***



## ***WHO SHOULD RAISE SUB RULE 1 - RULE 138***

- Every registered person who causes movement of goods of consignment value exceeding **‘Fifty Thousand Rupees’**



shall, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically. The way bill is to be generated before the commencement of movement

## ***CASES WHEN EWB IS TO BE GENERATED -***

- ✓ Supply; or
- ✓ For reasons **other than supply** – like sales returns; stock transfer; movement for job work, etc or
- ✓ Due to inward supply from unregistered person,

A supply could be any of the following:

- **Sale:** sale of goods in course of business
- **Transfer-** Transfer of stock across branches of the same business
- **Barter/Exchange** - Payment by goods instead of money when purchasing goods
- Any other supplies made without any consideration

## *List of E-Way Bill Form*

FORM	DESCRIPTION
FORM GST EWB-01	E-way Bill Form
FORM GST EWB-02	Consolidated e-way bill form to be generated by transporter
FORM GST EWB-03	Inspection report to be filled up by proper officer.
FORM GST EWB-04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

Form GST EWB-01	<ul style="list-style-type: none"><li>• Part A Details of consignment</li><li>• Part B Transporter / Conveyance Details</li></ul>
Form GST EWB-03	<ul style="list-style-type: none"><li>• Part A Summary Report</li><li>• Part B Final Report</li></ul>



Government of India

## e-Way Bill



QR Code for Scanning

### 1. E-WAY BILL Details

eWay Bill No: 1312 3115 9370

Generated Date: 08/07/2020 12:00 PM

Generated By: 36BGF PS489 9P1Z5

Valid Upto: 09/07/2020

Mode: Road

Approx Distance: 23km

Type: Outward - Supply

Document Details: Tax Invoice - ABC/01 - 08/07/2020

Transaction type: Regular

### 2. Address Details

From

GSTIN : 36BGF PS489 9P1Z5  
Rohit Kumar Singh  
TELANGANA

:: Dispatch From ::  
3043rd Floor Pearl Celestial  
Rajendra Nagar Mandal Hyderabad  
Hyderabad, TELANGANA-500075

To

GSTIN : URP  
Rohit Singh  
TELANGANA

:: Ship To ::  
TELANGANA-500081

### 3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
4910	Books & Books	1.00 NOS	100000.00	6.000+6.000+NE+0.000+0.00

Tot. Tax'ble Amt ₹ 100000.00 CGST Amt ₹ 6000.00 SGST Amt ₹ 6000.00 IGST Amt ₹ 0.00 CESS Amt ₹ 0.00 CESS Non.Advol Amt ₹ 0.00

Other Amt ₹ 0.00 Total Inv. Amt ₹ 112000.00

1. E-Way Bill No
2. Date of Generation
3. Generated by
4. Validity
5. Mode of Transport
6. Distance
7. Type of EWB
8. Document Details
9. Transaction Type

10. Address of Sender and Recipient

11. Details of Goods sent
- a. HSN Code
  - b. Product Name
  - c. QTY & UQC
  - d. Taxable Value
  - e. Tax rate
  - f. Tax Amount
  - g. Total Invoice Value

- **Reasons for Transportation** – Supply, Export or Import, Job Work, Recipient not known, Sales Returns, Exhibition or Fairs, Own Use, Others, etc
- **Transport Document Number** – Goods Receipt Number, Railway Receipt Number or Bill of Lading etc

## 12. Transporter Details

- Transport ID and Name
- Transporter Doc No (LR) and Date

### 4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 08/07/2020

### 5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	T809EN5376	Hyderabad	08/07/2020 12:00 PM	36BGFP84899P1Z6	-	-



## 13. Vehicle Details

- Mode
- Veh No.
- From
- Date of Entry
- Entered by
- Consolidated EWB No
- Multi Vehicle Details

## ***Documents to be carried with conveyance***

Invoice or Bill of supply or delivery challan, as the case may be

- Or Invoice reference number generated on portal

A copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner

- RFID mapping may be made compulsory for class of transporters (By a Notn. by Commissioner)

# ***Validity of E-Way Bill***

For each day – 200 Kms and part there of each additional day

Distance – 190 Kms – 1 Day

201 kms – 2 days

- *The period of validity shall be counted from the **time** at which the e-way bill has been generated and shall lapse at 11.59.59 PM of next day.*
- *Example – If E-Way bill is generated at 11.45 AM on 12<sup>th</sup> July, 20 then it shall be valid till 11.59.59 of 13<sup>th</sup> July, 20.*

## ***Acceptance of E-Way bill by the recipient***

- **Acceptance by registered recipient or supplier:** The details of e-way bill generated shall be made available to the recipient or supplier, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- **Deemed Acceptance:** In case, the recipient does not communicate his acceptance or rejection within **seventy-two hours** of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

## ***Updating E-Way Bill + Consolidated EWB -***

### **Change of conveyance? In the course of transit?**

Any transporter or supplier or consignee transferring goods from one conveyance to another in the course of transit shall transfer and further movement of goods, shall update the transport details on the common portal

**Multiple Consignments in one conveyance? Individual consignments less than Rs.50000/-, but total more than Rs.50000/-**

- **GST EWB-01 already issued:** Transporter shall issue Form GST EWB-02 showing consolidated list of E-Way Bills
- **GST EWB-01 not issued:** Transporter shall first generate Form EWB-01 and then shall issue Form GST EWB-02 showing consolidated list of E-Way Bills

# ***Cancellation of E-Way Bill***

## **E-way Bill and EBN generated, but goods not transported:**

**Cancel E-Way Bill within 24 hours of its generation on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.**

**E-Way Bill Verified:** If E-Way bill verified in transit, it cannot be cancelled

**Extension:** The Commissioner may, extend the validity period of E-Way bill for certain categories of goods.

**After Validity Period:** Under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01

***WHETHER AN E-WAY BILL IS TO BE ISSUED,  
EVEN WHEN THERE IS NO SUPPLY?***

- *Yes. Even if the movement of goods is caused due to reasons others than supply, the e-way bill is required to be issued.*
- *Reasons other than supply include: movement of goods for job-work, Semi-Knock Down (SKD) or complete Knock Down (CKD), recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, supply on approval basis and others etc.*

## ***GENERATING E-WAY BILL IN SPECIFIC CASES***

### **Rejection/ Returns / Damage of Consignment**

- A. In some circumstances, for several reasons, the recipient may reject the shipment. In such instances, the transporter can generate a new e-way bill for “Sales Return”, with the help of the recipient to return the goods to the supplier with all related documents.
- B. In case of Damage of Goods without reaching the recipient, the transporter may generate a way bill with the help of original consignee

# ***CONSEQUENCE OF NON CONFIRMATION OF RULES***

## **Amendment to Sections 129 and 130 of the CGST Act, 2017 (Provisions related to E-Way Bills)-**

The CBIC vide Notification No. 39/2021–Central Tax dated December 21, 2021 notified certain amendments in Section 129 and 130 of the CGST Act, 2017 w.e.f. January 01, 2022

### **A. Amendment to Section 129 - detention, seizure and release of goods and conveyances in transit -**

#### **a. Enhancement of Penalty**

<b>Situation</b>	<b>Taxable Goods</b>	<b>Exempt Goods</b>
<b>When owner comes forward - Sec 129(1)(a)</b>	Penalty equal to 200% of tax payable (earlier penalty – 100% Tax)	Lowest of 2% of the value of goods or Rs. 25,000/- (no change)
<b>When owner does not come forward - Sec 129(1)(b)</b>	Penalty equal to higher of 50% of value of goods or 200% of the tax payable on such goods (earlier penalty – 50% of value of goods)	Lowest of 5% of the value of goods or Rs. 25,000/- (no change)

## ***CONSEQUENCE OF NON CONFIRMATION OF RULES***

### **b. Non release of goods on provisional basis upon execution of bond or security -**

**Section 129(2) has been omitted:** Now the goods seized shall not be released on provisional basis upon execution of a bond and furnishing security and the penalty imposed by the officer will have to be paid in cash by the taxpayer.

### **c. Period of issuance of notice and passing of order under Section 129(3) of the CGST Act:**

The proper officer detaining/seizing the goods, have to issue a notice (GST MOV-07) within 7 days specifying the penalty payable and pass an order (GST MOV-09) within next 7 days after service of such notice (earlier there was no such time limit)

### **d. Opportunity of being heard before determination of penalty –**

No penalty shall be determined without giving opportunity of hearing, where penalty is payable on detention or seizure of goods or conveyance

## ***CONSEQUENCE OF NON CONFIRMATION OF RULES***

### **B. Amendment to Section 130 - confiscation of goods or conveyances and levy of penalty –**

**Section 129 and Section 130 of the CGST Act, 2017 has been delinked.**

- ☐ Prior to amendment, if the person does not pay tax and penalty within 14 days of seizure, the conveyance and goods detained were liable for confiscation as per Section 130
- ☐ But, post current amendment, the goods or conveyance detained or seized shall become liable to be sold or disposed off in the manner prescribed, in case the payment of imposed penalty is not made within 15 days from the date of receipt of copy of the order imposing such penalty.
- ☐ Further, conveyance used for transportation of the goods may be released on payment of penalty or Rs 1 Lakh whichever is less

# ***INTERCEPTION & VERIFICATION***

- RFID readers to be installed at places meant for verification
- Physical verification to be by authorised proper officers
- On receipt of specific information of evasion of tax, physical verification of a specific conveyance ..... after obtaining necessary approval of the Commissioner or an officer authorized by him

A **summary verification report** of every inspection of goods in transit

- with in 24 hours (Part A of FORM GST EWB - 03 ) and Final report
  - With in Seven days of the inspection(Part B of FORM GST EWB - 03

Once physical verification done,

- No further verification in the State
- Unless specific information

## ***WHAT IF DELAY DUE TO INSPECTION?***

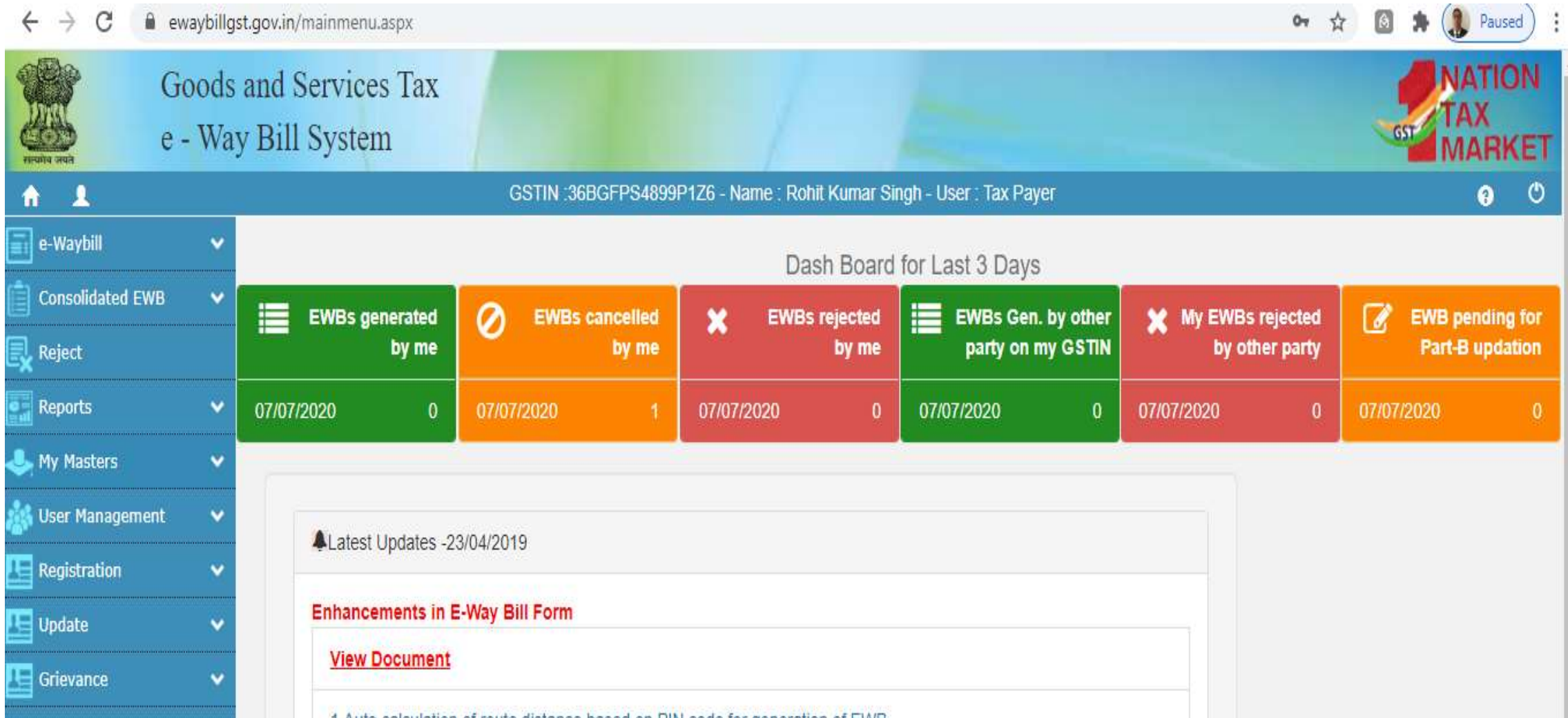
Facility for uploading information regarding detention of vehicle Where a vehicle has been intercepted and detained for a period exceeding thirty minutes: The transporter may upload the said information in FORM GST EWB- 04 on the common portal

### **FORM GST EWB-04** *(See rule 138D)*












#### **Report of detention**


E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	










# *E-Way Bill Portal – Home Page*














# *E-Way Bill –Main Menu*

		
	e-Waybill	▼
	Consolidated EWB	▼
	Reject	
	Reports	▼
	My Masters	▼
	User Management	▼
	Registration	▼
	Update	▼
	Grievance	▼

	e-Waybill	▼
>	Generate New	
>	Generate Bulk	
>	Update Part B/Vehicle	
>	Update Vehicle-Bulk	
>	Change to Multivehicle	
>	Extend Validity	
>	Update EWB Transporter	
>	Update EWB Trans.-Bulk	
>	Cancel	
>	Print EWB	






	e-Waybill	▼
	Consolidated EWB	▼
>	Generate New	
>	Generate Bulk	
>	Re-Generate	
>	Print Consolidated EWB	
	Reject	
	Reports	▼
	My Masters	▼
	User Management	▼
	Registration	▼
	Update	▼
	Grievance	▼






		
	e-Waybill	▼
	Consolidated EWB	▼
	Reject	
	Reports	▼
	My Masters	▼
>	Products	
>	Clients	
>	Suppliers	
>	Transporters	
>	Bulk Upload	
	User Management	▼
	Registration	▼
	Update	▼
	Grievance	▼

# *E-Way Bill –Reports*

	
	e-Waybill
	Consolidated EWB
	Reject
	Reports
	My EWB Reports
	Others EWB Reports
	Master Reports
	Summary Reports
	My Masters
	User Management
	Registration
	Update
	Grievance

	Reports
	My EWB Reports
	> Outward Supplies
	> Inward Supplies
	> CEWB Generated by Me
	> Cancelled EWBs
	> Rej. EWBs by Me
	> Assigned for Transporters
	> Pending for PART-B EWBs
	> Doc No. Info
	> EWB about to Expire


	Reports
	My EWB Reports
	Others EWB Reports
	> Generated by Others
	> Rej. EWBs by Others
	> Ass.to me for Transport
	Master Reports
	Summary Reports

	Reports
	My EWB Reports
	Others EWB Reports
	Master Reports
	> My Masters
	> EWB Masters
	Summary Reports
	> Datewise Activities


## ***E-Way Bill –Other Menus***

 My Masters ▼


- › Products
- › Clients
- › Suppliers
- › Transporters
- › Bulk Upload

 User Management ▼


- › Create Sub-User
- › Freeze Sub-User
- › Update Sub-User
- › Change Password

 Registration ▼

- › For SMS
- › For Mobile
- › For GSP
- › For API
- › CommonEnrolment



 Update ▼

- › As Transporter/Tax Payer
- › My GSTIN from CP



 Grievance ▼

- › Detention Form[EWB-04]



# E-Way Bill –Generate




GSTIN :36BGFPS4899P1Z6 - Name : Rohit Kumar Singh - User : Tax Payer





e- WayBill Entry Form

[  indicates mandatory fields for E-Way Bill and  indicates mandatory fields for GSTR-1]



Transaction Details



Supply Type 




☒ Outward ☐ Inward




Sub Type  

☒ Supply ☐ Export ☐ Job Work ☐ SKD/CKD/Lots ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type  Tax Invoice 

Document No  



Document Date   08/07/2020 


Transaction Type  Regular  


Bill From


Dispatch From


Name

Rohit Kumar Singh  

GSTIN 

36BGFPS4899P1Z6 

State 

TELANGANA 


Address

3043rd FloorPearl Celestial



Rajendra Nagar MandalHyderaba

Place

Hyderabad

Pincode 

500075

TELANGANA  

# E-Way Bill –Generate

Bill To

Ship To

Name

?

🔒

GSTIN

?

State

-State-

▼

Address

Place

Pincode

-State-

▼

?

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST+ SGST Rate(%)	IGST Rate(%)	CESS Advol Rate(%)	CESS non.Advol. Rate	
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<div><div>-Select-</div><div>▼</div></div>	<div><div>-Selec</div><div>▼</div></div>	<div><div>0</div><div>▼</div></div>	<div><div>0</div><div>▼</div></div>	<div>🗑</div>
<div><div>+</div></div>										
Total Tax'ble Amount		CGST Amount	SGST Amount	IGST Amount	CESS Advol Amount	CESS Non Advol Amount	Other Amount(+/-)	Total Inv. Amount		
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		

Transportation Details

Transporter Name

Transporter ID

Approximate Distance (in KM)

Auto Calculated PIN to PIN (in KM)

?

## ***E-Way Bill –Generate***

### PART-B

Mode

☒ Road ☐ Rail ☐ Air ☐ Ship

Vehicle Type

☒ Regular ☐ Over Dimensional Cargo

Vehicle No.



Transporter Doc. No. & Date

08/07/2020

Preview

Submit

Exit

# E-Way Bill – Generated sample EWB



Government of India  
e-Way Bill



## 1. E-WAY BILL Details

eWay Bill No: **1312 3115 9370**      Generated Date: **08/07/2020 12:00 PM**      Generated By: **36BGF PS489 9P1Z6**      Valid Upto: **09/07/2020**

Mode: **Road**      Approx Distance: **23km**

Type: **Outward - Supply**      Document Details: **Tax Invoice - ABC/01 - 08/07/2020**      Transaction type: **Regular**

## 2. Address Details

From	To
GSTIN : 36BGF PS489 9P1Z6 Rohit Kumar Singh TELANGANA  :: Dispatch From :: 3043rd Floor Pearl Celestial Rajendra Nagar Mandal Hyderabad Hyderabad, TELANGANA-500075	GSTIN : URP Rohit Singh TELANGANA  :: Ship To ::  , TELANGANA-500081

## 3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
4910	Books & Books	1.00 NOS	100000.00	6.000+6.000+NE+0.000+0.00

Tot. Tax'ble Amt ₹ 100000.00      CGST Amt ₹ 6000.00      SGST Amt ₹ 6000.00      IGST Amt ₹ 0.00      CESS Amt ₹ 0.00      CESS Non.Advol Amt ₹ 0.00

Other Amt ₹ 0.00      Total Inv.Amt ₹ 112000.00

## 4. Transportation Details

Transporter ID & Name :      Transporter Doc. No & Date : **& 08/07/2020**

## 5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	TS09EN5376	Hyderabad	08/07/2020 12:00 PM	36BGFPS4899P1Z6	-	-

# Queries Please



Thank you



# Manual > Importing Invoice-details Declared in e-Way Bill System into Form GSTR-1

## How can I import invoice-details, declared in e-Way Bill System, into Form GSTR-1?

To import invoice-details, declared in e-Way Bill System, into Form GSTR-1; perform following steps:

1. [Login at GST Portal, navigate to GSTR-1 page of the selected tax period and generate GSTR-1 Summary](#)

2. Import invoices, declared in e-Way Bill System, into the following tiles of the generated GSTR-1 Summary page:

- I. [4A, 4B, 4C, 6B, 6C - B2B Invoices](#) (To import invoice-details for taxable outward supply transactions between registered taxable entities/persons from e-Way Bill System)
- II. [5A, 5B - B2C \(Large\) Invoices](#) (To import invoice-details for taxable outward inter-State supply transactions between a Registered Supplier and an Unregistered Buyer, where the invoice value is more than Rs 2.5 lakh, from e-Way Bill System)
- III. [6A - Exports Invoices](#) (To import invoice-details for supplies exported, from e-Way Bill System)
- IV. [7 - B2C Others](#) (To import invoice-details for taxable outwards supplies to a customer where invoice value is less than Rs. 2.5 lakh and all intra state supplies to unregistered customers, from e-Way Bill System)
- V. [12 - HSN-wise-summary of Outward Supplies](#) (To download the summarized HSN-wise invoice-details of all outward supplies)

[Click each hyperlink to know more.](#)

DashboardServicesGST LawSearch TaxpayerHelpe-Way Bill System

Dashboard > Returns > GSTR1English

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

GSTIN - 08AACCS8796G1ZR  
FY - 2018-19

Legal Name - MxWeb Infotech48  
Return Period - November

Trade Name - GSTN  
Status - Not Filed

Due Date - 11/12/2018

The summary displayed as on 07/01/2019 10:48:53.For update click on Generate GSTR1 summary

GSTR-1 - Invoice Details

4A, 4B, 4C, 6B, 6C - B2B Invoices1

Total Value  
₹ 48,063.96

Total Taxable Value  
₹ 45,646.32

Total Tax Liability  
₹ 2,417.64

"Total tax liability" includes tax payable by

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value  
₹ 0.00

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

9B - Credit / Debit Notes (Unregistered)0

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

6A - Exports Invoices0

Total Value  
₹ 0.00

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

9A - Amended B2B Invoices0

Total Value  
₹ 0.00

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

Indicates Mandatory Fields

The summary displayed as on 07/01/2019 10:48:53.For update click on Generate GSTR1 summary

Important Notice: If the invoices are more than 500 . Please check [here](#)

9A - Amended B2C ( Large ) Invoices 0	
Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

9A - Amended Exports Invoices 0	
Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

9C - Amended Credit/Debit Notes (Registered) 0	
Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

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

GSTR-1 - Other Details

7 - B2C (Others) 0	
Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

8A, 8B, 8C, 8D - Nil Rated Supplies 0	
Total Nil Amt	Total Exempted Amt
₹ 0.00	₹ 0.00
Total Non-GST Amt	
₹ 0.00	

11A(1), 11A(2) - Tax Liability (Advances Received) 0	
Gross Advance Received	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

11B(1), 11B(2) - Adjustment of Advances 0	
Gross Advance Adjusted	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

12 - HSN-wise summary of outward supplies 0	
Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	
IMPORT EWB DATA ⓘ	

13 - Documents Issued 0	
Total Docs	Cancelled Docs
0	0
Net Issued Docs	
0	

11A - Amended Tax Liability (Advance Received) 0	
Gross Advance Received	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

11B - Amendment of Adjustment of Advances 0	
Gross Advance Adjusted	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

10 - Amended B2C(Others) 0	
Total Taxable Value	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

GENERATE GSTR1 SUMMARY

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



To import B2B EWB invoices in the Form GSTR-1, perform following steps:

1. Click the **IMPORT EWB DATA** button in the "4A, 4B, 4C, 6B, 6C - B2B Invoices" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

GSTR-1 - Invoice Details

4A, 4B, 4C, 6B, 6C - B2B Invoices1

Total Value

₹ 48,063.96

Total Taxable Value

₹ 45,646.32

Total Tax Liability

₹ 2,417.64

To import EWB data into B2B Section / recipient

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value

₹ 0.00

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

Important Notice: If the invoices are more than 500 . Please check [here](#)

2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

2a. If the number of B2B EWB invoices are less than or equal to 50

If the number of invoices are less than or equal to 50, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

Dashboards>ReturnsEWBGSTR-1English

E-Way Bill B2B Invoices

Online Upload Of E-Way Bill Invoices

Select All	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

2a(i). If required, click the **DOWNLOAD** button to download the invoices in CSV format or go to step 2a(ii) to import the data.

## E-Way Bill B2B Invoices ⓘ



## Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

b2b.csv



2a(ii). Select all the invoices by selecting the **All** selection box or select the selection boxes against the invoices to be imported. As you make your selection, the "IMPORT" button gets enabled. Click the **IMPORT** button.

## E-Way Bill B2B Invoices ⓘ



## Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input checked="" type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

2a(iii). An Information popup is displayed. Click the **OK** button.



## Information

Selected Invoices will overwrite existing GSTR1 data with same invoice number.  
Do you want to proceed?

CANCEL

OK

2a(iv). A Success popup is displayed. Click the **CLOSE** button.



## Success

Your request for importing of EWB invoices has been submitted successfully. It may take few minutes to process. Processing status can be seen below after clicking the refresh button

CLOSE

2a(v). After a few minutes, click the refresh button on the top and processing Status gets displayed in the "Import History" table.

Dashboard > Returns > EWBGSTR-1 English

E-Way Bill B2B Invoices 🔄

Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK IMPORT DOWNLOAD

Import History

Date	Time	Reference id	Status	Error Report
07/01/2019	19:49:40	d782772f-e4df-4f3d-abe1-37d03f6ee03c	Processed	NA

**Note:** In case the invoices are processed with error, error report gets generated in JSON format, which can be viewed in the Offline tool to correct the same. Please click [here](#). to view the step-by-step instructions on how to do this in the "Open Downloaded Error File – GSTR1" section of the Offline Tool Manual.

2a(vi). Click BACK and the imported B2B EWB invoice details would be reflected in the tile.

GSTR-1 - Invoice Details Important Notice: If the invoices are more than 500 . Please check [here](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices 2

Taxable outward supplies made to registered persons (including UIN-holders)

Total Value	Total Taxable Value
₹ 1,01,763.96	₹ 93,646.32
Total Tax Liability	
₹ 8,177.64	

se charge however the same will not be part of

IMPORT EWB DATA ?

5A, 5B - B2C (Large) Invoices 0

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

IMPORT EWB DATA ?

9B - Credit / Debit Notes (Registered) 0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

2a(vii). Click the tile to cross-check all the processed invoices. The imported B2B EWB invoice would be listed on the top of the "Processed Invoices" list.

Dashboard > Returns > GSTR-1 > B2B

English

GSTIN - 08AAYFA3133A1ZO

Legal Name -

Trade Name - GSTN

FY - 2018-19

Return Period - November

Status - Not Filed

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

Receiver Details	No. of Invoices	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<a href="#">07AAACH0566P1ZB</a>	1	48,000.00	5,760.00	0.00	0.00	0.00
<a href="#">20ABEFS9442F1ZC</a>	1	45,646.32	2,282.32	0.00	0.00	135.32

BACK

ADD DETAILS

2a(viii). To edit the imported B2B EWB processed invoice, click its hyperlink in the "Receiver Details" column.

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

Receiver Details	No. of Invoices	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<a href="#">07AAACH0566P1ZB</a>	1	48,000.00	5,760.00	0.00	0.00	0.00
<a href="#">20ABEFS9442F1ZC</a>	1	45,646.32	2,282.32	0.00	0.00	135.32

BACK

ADD DETAILS

2a(ix). The B2B Invoices-Summary page is displayed. Click the Edit button in the "Actions" column or the hyperlink in the "Invoice No." column to make changes to the invoice. To know how to do this, click [here](#).

Dashboard > Returns > GSTR-1 > B2B

English

B2B Invoices - Summary

Uploaded by Taxpayer

Uploaded by Receiver

Modified by Receiver

Rejected by Receiver

Processed Invoices

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
<a href="#">GST-1145-1819</a>	15/11/2018	53,760.00	48,000.00	5,760.00	0.00	0.00	0.00	<div><div>Edit</div><div></div></div>

BACK

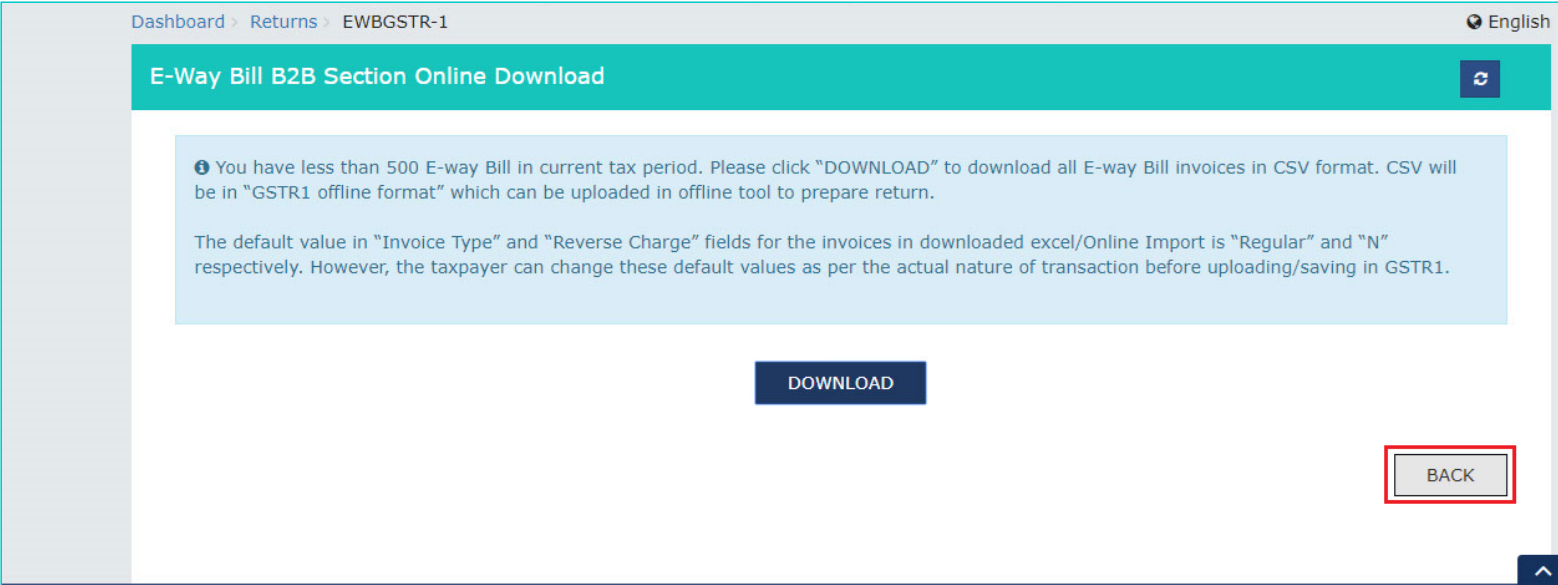
ADD DETAILS

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

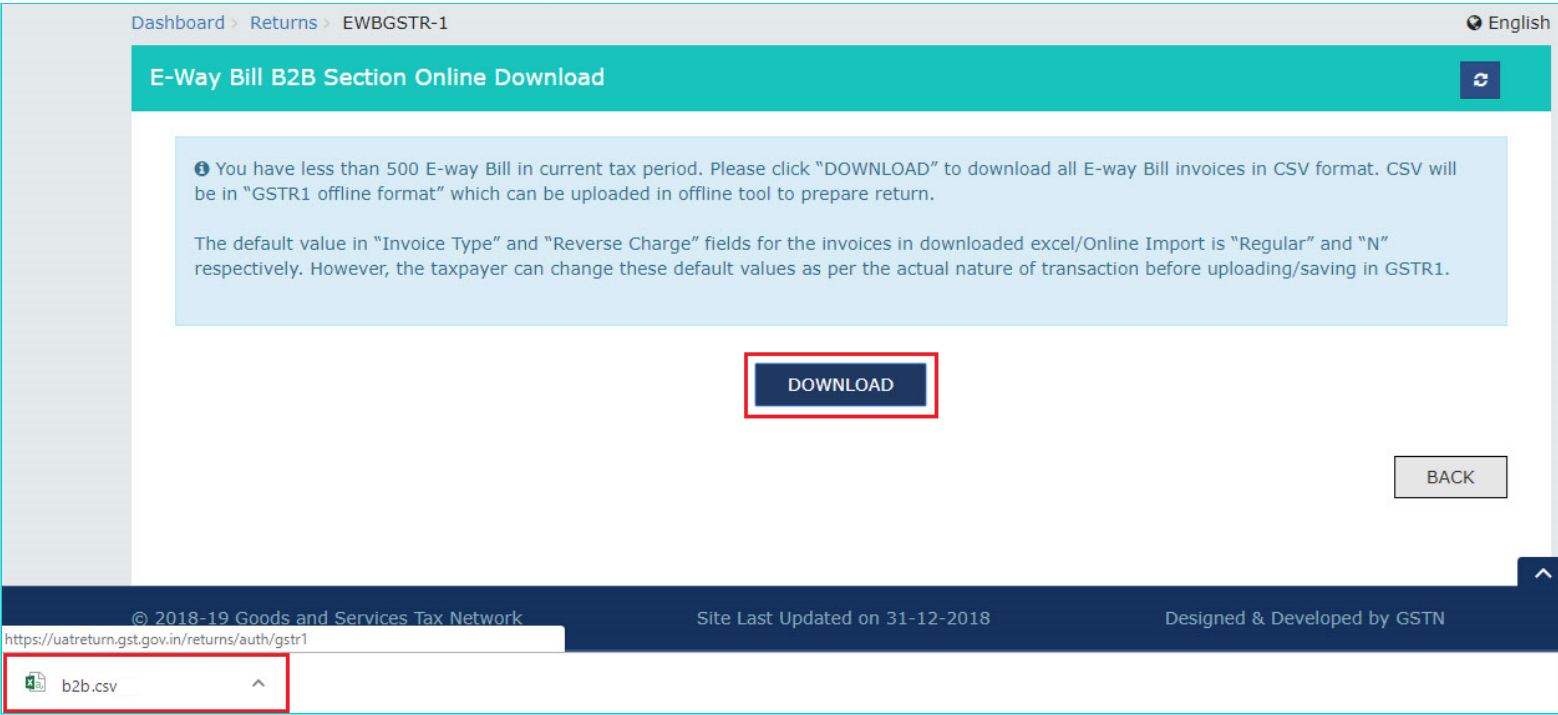
[Go back to the Main Menu](#)

2b. If the number of B2B EWB invoices are more than 50 but less than or equal to 500

If the number of invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.



2b(i). Click the **DOWNLOAD** button. A "b2b.csv" file gets downloaded as shown below.



2b(ii). To view the downloaded B2B EWB invoices, click on the downloaded **b2b.csv** sheet to open it. To upload these B2B EWB invoices using the offline utility, please follow the steps mentioned [here](#).

Excel interface showing a table with columns: A, B, C, D, E, F, G, H, I, J, K, L, M, N. The table contains data for GSTIN/UIN of Recipient, Receiver Name, Invoice Number, Invoice date, Invoice Value, Place Of Supply, Reverse Charge, Invoice Ty, E-Comme, Rate, Applicable, Taxable V, Cess Amount.

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GSTIN/UIN of Recipient	Receiver Name	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Ty	E-Comme	Rate	Applicable	Taxable V	Cess Amount
2	18ACZPG2595D1Z5	LNG DISTRIBUTOR	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		28		1356.76	0
3	18ACZPG2595D1Z5	LNG DISTRIBUTOR	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		28		1091.4	0
4	33AANFR9606C1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		28		2215.41	0
5	33AANFR9606C1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		28		385.18	0
6	27AAQHA4661R1Z1	VARDHAMAN AGENCY	3N1812094749	16-Nov-18	381.85	27-Maharashtra	N	Regular		28		298.32	0
7	10AAKFG5572D1ZQ	GOYAL AUTO SPARES	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		28		8399.22	0
8	10AAKFG5572D1ZQ	GOYAL AUTO SPARES	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		28		963	0
9	33ABXFS7673P1ZW	SOUTHERN MOTORCYC	3N1812094739	16-Nov-18	7244.57	33-Tamil Nadu	N	Regular		28		5659.83	0
10	03AMGPS8226A1ZC	A.S.AUTOMOBILES	4N1804018120	16-Nov-18	1892600.32	03-Punjab	N	Regular		28		1478594	0
11	32AAHFD8596K1ZX	DIYA AUTOMOBILES	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		28		7247.41	0
12	32AAHFD8596K1ZX	DIYA AUTOMOBILES	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		28		5606.61	0
13	06AAPFR2712P1ZQ	RAJIV SYNDICATE	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		28		4271.94	0
14	06AAPFR2712P1ZQ	RAJIV SYNDICATE	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		28		549.26	0
15	19ACHPA8919K1Z8	M R AUTO DISTRIBUTO	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		28		5238.89	0
16	19ACHPA8919K1Z8	M R AUTO DISTRIBUTO	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		28		1205.53	0
17	03AACFL1684P1Z2	LADIAN MOTORS	4N1804018122	16-Nov-18	946300.16	03-Punjab	N	Regular		28		739297	0
18	07AABFE7846H1ZB	ESS AAY AUTOMOTIVE	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		28		65506.33	0
19	07AABFE7846H1ZB	ESS AAY AUTOMOTIVE	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		28		42290.75	0
20	27AAAF8196J1ZL	THE SPARE HOUSE	3N1812094760	16-Nov-18	8004.1	27-Maharashtra	N	Regular		28		3428.8	0
21	27AAAF8196J1ZL	THE SPARE HOUSE	3N1812094760	16-Nov-18	8004.1	27-Maharashtra	N	Regular		28		3063.75	0
22	22AAHET9271R1Z0	TULSI AGENCIES	3N1812094789	16-Nov-18	6475.02	22-Madhy Pradesh	N	Regular		28		5058.63	0

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of B2B EWB invoices are more than 500

If the number of invoices are more than 500, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

Dashboard > Returns > EWBGSTR-1
English

Offline Download for EWB

*!* You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

GENERATE FILE TO DOWNLOAD

BACK

2c(i). Click the **GENERATE FILE TO DOWNLOAD** button.

2c(ii). A message asking you to wait for 20 minutes gets displayed.

## Offline Download for EWB



**i** You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

**i** Your request for generation has been accepted kindly wait for 20 min

GENERATE FILE TO DOWNLOAD

BACK

2c(iii). After 20 minutes, another message is displayed and a download link is also provided below the **GENERATE FILE TO DOWNLOAD** button. Click the link to download a zipped folder containing the B2B EWB invoices in excel format.

## Offline Download for EWB



**i** You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

**✓** You have downloaded the file last on 07/01/2019 at 19:35:05. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again

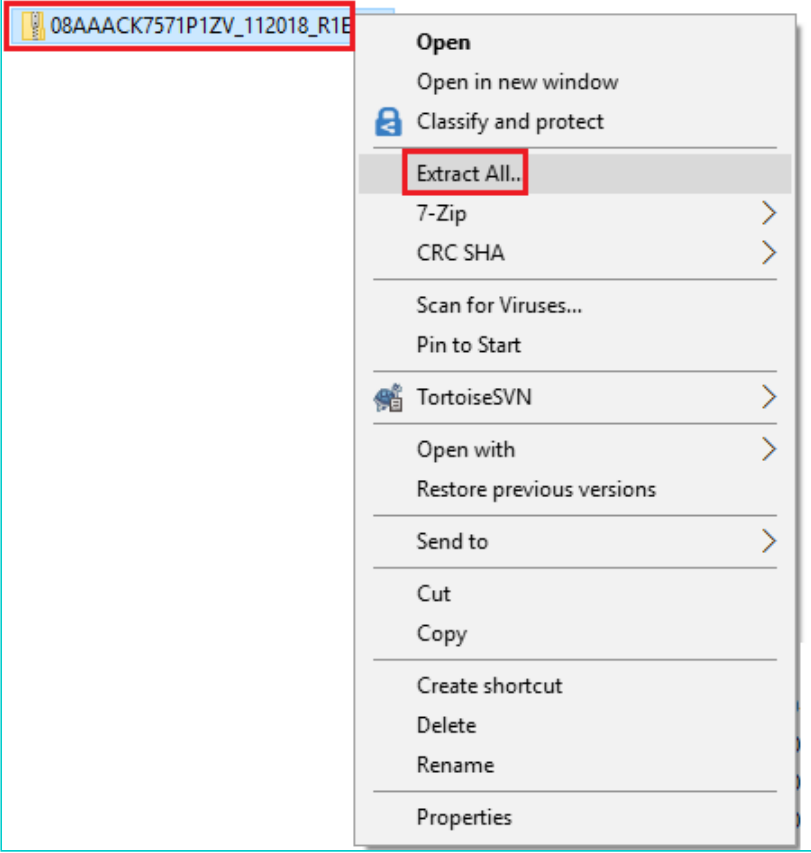
GENERATE FILE TO DOWNLOAD

EWBReport.tar.gz

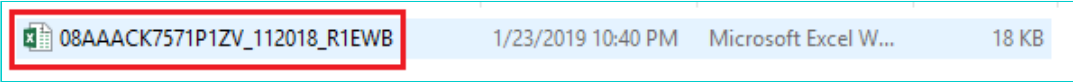
BACK

06AAACK7571P1ZV\_112618\_11EWB ^

2c(iv). Right-click on the zipped folder and click **Extract All**.



2c(v) Unzipped Excel File gets displayed. Click it to open it.



2c(vi). The downloaded B2B EWB invoices get displayed. To upload these invoices using the offline utility, follow the steps mentioned [here](#).

08AAACK7571P1ZV\_112018\_R1EWB [Protected View] - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

PROTECTED VIEWBe careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View.

Enable Editing

H18

	A	B	C	D	E	F	G	H	I	J	K		
1													
2													
3													
4	GSTIN/UIN of Recipient	Receiver Name	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Applicable % of Tax Rate	Taxable Value	Cess Amount
6	18ACZPG2595D1Z5	LNG DISTRIBUTO	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		28		1356.76	0
7	18ACZPG2595D1Z5	LNG DISTRIBUTO	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		18		1091.4	0
8	33AANFR9606C1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		28		2215.41	0
9	33AANFR9606C1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		18		385.18	0
10	27AAQHA4661R1ZI	VARDHAMAN AC	3N1812094749	16-Nov-18	381.85	27-Maharashtra	N	Regular		28		298.32	0
11	10AAKFG5572D1ZQ	GOYAL AUTO SP	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		28		8399.22	0
12	10AAKFG5572D1ZQ	GOYAL AUTO SP	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		18		963	0
13	33ABXFS7673P1ZW	SOUTHERN MOTI	3N1812094739	16-Nov-18	7244.57	33-Tamil Nadu	N	Regular		28		5659.83	0
14	03AMGPS8226A1ZC	A.S.AUTOMOBILE	4N1804018120	16-Nov-18	1892600.3	03-Punjab	N	Regular		28		1478594	0
15	32AAHFD8596K1ZX	DIYA AUTOMOBILE	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		28		7247.41	0
16	32AAHFD8596K1ZX	DIYA AUTOMOBILE	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		18		5606.61	0
17	06AAPFR2712P1ZQ	RAJIV SYNDICATE	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		28		4271.94	0
18	06AAPFR2712P1ZQ	RAJIV SYNDICATE	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		18		549.26	0
19	19ACHPA8919K1Z8	M R AUTO DISTRI	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		28		5238.89	0
20	19ACHPA8919K1Z8	M R AUTO DISTRI	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		18		1205.53	0
21	03AACFL1684P1Z2	LADIAN MOTORS	4N1804018122	16-Nov-18	946300.16	03-Punjab	N	Regular		28		739297	0
22	07AABFE7846H1ZB	ESS AAY AUTOMOBILE	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		28		65506.33	0
23	07AABFE7846H1ZB	ESS AAY AUTOMOBILE	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		18		42290.75	0

b2b

b2cl

hsn

Ready

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

II. 5A, 5B - B2C (Large) Invoices

To import B2CL EWB invoices in Form GSTR-1, perform the following steps:

- 1. Click the **IMPORT EWB DATA** button in the "5A, 5B - B2C (Large) Invoices" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

GSTR-1 - Invoice Details

\*\* Important Notice: If the invoices are more than 500 . Please check [here](#) [Help](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices2

Total Value  
₹ 1,01,763.96

Total Taxable Value  
₹ 93,646.32

Total Tax Liability  
₹ 8,177.64

liability" includes tax payable by recipient on :

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value  
₹ 0.00

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

- 2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

2a. If the number of invoices are less than or equal to 50

If the number of invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2CL Invoices ⓘ

Select All	Invoice No.	Invoice date	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>				
<input type="checkbox"/>	1599	16-11-2018	Madhya Pradesh	2,14,190.01

BACK

IMPORT

DOWNLOAD

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2b. If the number of B2CL EWB invoices are more than 50 but less than or equal to 500

If the number of invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2CL Invoices E-Way Bill B2CL Section Online Download ⓘ

ⓘ You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Sale from Bonded WH" fields for the invoices in downloaded excel/Online Import is "N". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

2b(i). Click the **DOWNLOAD** button. A "b2cl.csv" file gets downloaded as shown below.

E-Way Bill B2CL InvoicesE-Way Bill B2CL Section Online Download

**You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.**

The default value for "Sale from Bonded WH" fields for the invoices in downloaded excel/Online Import is "N". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

2b(ii). To view the downloaded B2CL EWB invoices, click on the downloaded **b2cl.csv** sheet to open it. To upload these B2CL EWB invoices using the offline utility, please follow the steps mentioned [here](#).

Invoice Number																				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	Invoice No	Invoice date	Invoice Value	Place Of Supply	Applicable Rate	Taxable Value	Cess Amount	E-Commerce	Sale from Bonded WH											
2	1599	#####	252744	23-Madhya Pradesh	18	214190	0	N												
3	1699	#####	3024.5	18-Assam	28	1091.4	0	N												
4	1799	#####	3024.5	18-Assam	18	2215.41	0	N												
5	1899	#####	3290.24	33-Tamil Nadu	28	385.18	0	N												
6	1999	#####	3290.24	33-Tamil Nadu	28	298.32	0	N												
7	2599	#####	381.85	27-Maharashtra	18	8399.22	0	N												
8	3599	#####	11887.34	10-Bihar	28	963	0	N												
9	4599	#####	11887.34	10-Bihar	28	5659.83	0	N												
10	5599	#####	7244.57	33-Tamil Nadu	28	1478594	0	N												
11	6599	#####	1892600	03-Punjab	18	7247.41	0	N												
12	6599	#####	15892.58	32-Kerala	28	5606.61	0	N												
13	7599	#####	15892.58	32-Kerala	18	4271.94	0	N												
14	8599	#####	6116.19	06-Haryana	28	549.26	0	N												
15	9599	#####	6116.19	06-Haryana	28	5238.89	0	N												
16	8599	#####	8128.32	19-West Bengal	18	1205.53	0	N												
17	9591	#####	8128.32	19-West Bengal	28	739297	0	N												
18	9592	#####	946300.2	03-Punjab	18	65506.33	0	N												
19	9593	#####	133751.2	07-Delhi	28	42290.75	0	N												
20	9594	#####	133751.2	07-Delhi	28	3428.8	0	N												
21	9595	#####	8004.1	27-Maharashtra	18	3063.75	0	N												

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of B2CL EWB invoices are more than 500

If the number of B2CL EWB invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

## Offline Download for EWB



**i** You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

GENERATE FILE TO DOWNLOAD

BACK

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

### III. 6A - Exports Invoices

To import export invoices in Form GSTR-1, perform the following steps:

1. Click the **IMPORT EWB DATA** button in the "6A - Exports Invoices" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

**9B - Credit / Debit Notes  
(Unregistered)****0**

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

**6A - Exports Invoices****55**

Total Value	Total Taxable Value
₹ 29,20,060.35	₹ 27,63,867.00
Total Tax Liability	
₹ 1,56,193.35	

IMPORT EWB DATA

**9A - Amended B2B Invoices****0**

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

2. Based on the number of EXP invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

#### 2a. If the number of invoices are less than or equal to 50

If the number of EXP invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).



BACK DOWNLOAD

[Go back to the Main Menu](#)

If the number of EXP invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill Export Section Online Download

**ⓘ** You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

BACK

2b(i). Click the **DOWNLOAD** button. A "exp.csv" file gets downloaded as shown below.

E-Way Bill Export Section Online Download



**!** You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

BACK

2b(ii). To view the downloaded invoices, click on the downloaded **exp.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).

exp.csv - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

ClipboardFontAlignmentNumberStylesCells

SECURITY WARNING Some active content has been disabled. Click for more details. Enable Content

A1Export Type

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Export Type	Invoice No	Invoice date	Invoice Value	Port Code	Shipping	Freight	Rate	Applicable	Taxable Value	Cess Amount							
2	WPAY	G-70	01-Mar-19	52797.15				5		50283	0							
3	WPAY	G-71	01-Mar-19	52797.15				5		50283	0							
4	WPAY	G-72	01-Mar-19	52797.15				5		50283	0							
5	WPAY	G-73	01-Mar-19	52797.15				5		50283	0							
6	WPAY	G-74	01-Mar-19	52797.15				5		50283	0							
7	WPAY	G-75	01-Mar-19	52797.15				5		50283	0							
8	WPAY	G-76	01-Mar-19	52797.15				5		50283	0							
9	WPAY	G-77	01-Mar-19	52797.15				5		50283	0							
10	WPAY	G-78	01-Mar-19	52797.15				5		50283	0							
11	WPAY	G-79	01-Mar-19	52797.15				5		50283	0							
12	WPAY	G-38	01-Mar-19	52797.15				5		50283	0							
13	WPAY	G-39	01-Mar-19	52797.15				5		50283	0							
14	WPAY	G-60	01-Mar-19	52797.15				5		50283	0							
15	WPAY	G-61	01-Mar-19	52797.15				5		50283	0							
16	WPAY	G-62	01-Mar-19	52797.15				5		50283	0							
17	WPAY	G-63	01-Mar-19	52797.15				5		50283	0							
18	WPAY	G-64	01-Mar-19	52797.15				5		50283	0							
19	WPAY	G-65	01-Mar-19	52797.15				5		50283	0							
20	WPAY	G-66	01-Mar-19	52797.15				5		50283	0							
21	WPAY	G-67	01-Mar-19	52797.15				5		50283	0							

exp

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of EXP invoices are more than 500

If the number of EXP invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).



The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

[BACK](#)

[Go back to the Main Menu](#)

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

If the number of B2CS invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

## E-Way Bill B2CS Invoices ⓘ



Select All	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>		
<input type="checkbox"/>	Himachal Pradesh	50,000.00

BACK

DOWNLOAD

**Note:** Make sure you duly enter any supply detail, which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

## 2b. If the number of EXP invoices are more than 500

If the number of B2CS invoices are more than 500, perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

## V. 12 - HSN-wise-summary of Outward Supplies

To import HSN-wise EWB invoices in the Form GSTR-1, perform the following steps:

1. Click the **IMPORT EWB DATA** button in the "12 - HSN-wise-summary of outward supplies" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

<b>11B(1), 11B(2) - Adjustment of Advances</b> <b>0</b>	<b>12 - HSN-wise summary of outward supplies</b> <b>0</b>	<b>13 - Documents Issued</b> <b>0</b>
Gross Advance Adjusted ₹ 0.00 Total Tax Liability ₹ 0.00	<div> <div>Total Value</div> <div>₹ 0.00</div> </div> <div> <div>Total Taxable Value</div> <div>₹ 0.00</div> </div> <div> <div>Total Tax Liability</div> <div>₹ 0.00</div> </div> <div>           To import EWB data into B2B Section  <b>IMPORT EWB DATA</b> ⓘ         </div>	<div> <div>Total Docs</div> <div>0</div> </div> <div> <div>Cancelled Docs</div> <div>0</div> </div> <div> <div>Net Issued Docs</div> <div>0</div> </div>

2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

2a. [If the number of invoices are less than or equal to 50](#)

2b. [If the number of invoices are more than 50 but less than or equal to 500](#)

2c. [If the number of invoices are more than 500](#)

## 2a. If the number of HSN-wise EWB invoices are less than or equal to 50

If the number of HSN-wise EWB invoices are less than or equal to 50, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

E-Way Bill HSN Details



HSN	Description	UQC	Total Quantity	Invoice number	section
6307	LEHANGA	PCS	16	GST-1147-1819	B2B

BACK

DOWNLOAD

2a(i). Click the **DOWNLOAD** button. An "hsn.csv" file gets downloaded as shown below.

DashboardServicesGST LawSearch TaxpayerHelpe-Way Bill System

Dashboard > Returns > EWBGSTR-1English

E-Way Bill HSN Details

HSN	Description	UQC	Total Quantity	Invoice number	section
6307	LEHANGA	PCS	16	GST-1147-1819	B2B

BACKDOWNLOAD

https://uatreturn.gst.gov.in/returns/auth/gstr1

hsn (2).csv210/210 B

Show all

2a(ii). To view the downloaded HSN-wise EWB invoices, click on the downloaded **hsn.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).

PasteClipboard

Calibri11Font

Wrap TextAlignment

ProtectProtection

GeneralNumber

Conditional FormattingFormatting

Format as TableTable

Cell StylesCell Styles

InsertDeleteFormatCells

SumSort & FilterEditing

Find & SelectEditing

Share This FileWebEx

N4

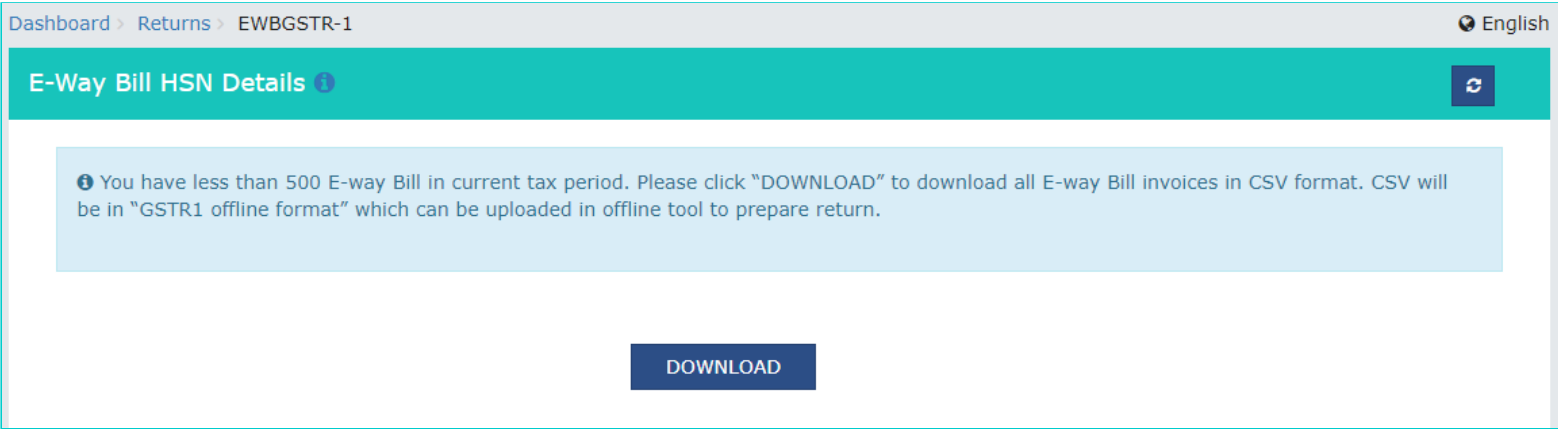
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	HSN	Descriptio	UQC	Total Qua	Total Valu	Taxable V	Integrate	Central Ta	State/UT	1	Cess Amount										
2	6307	Lehanga	PCS	16	1988	8430875	8430875				0										
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21																					

hsn (2)

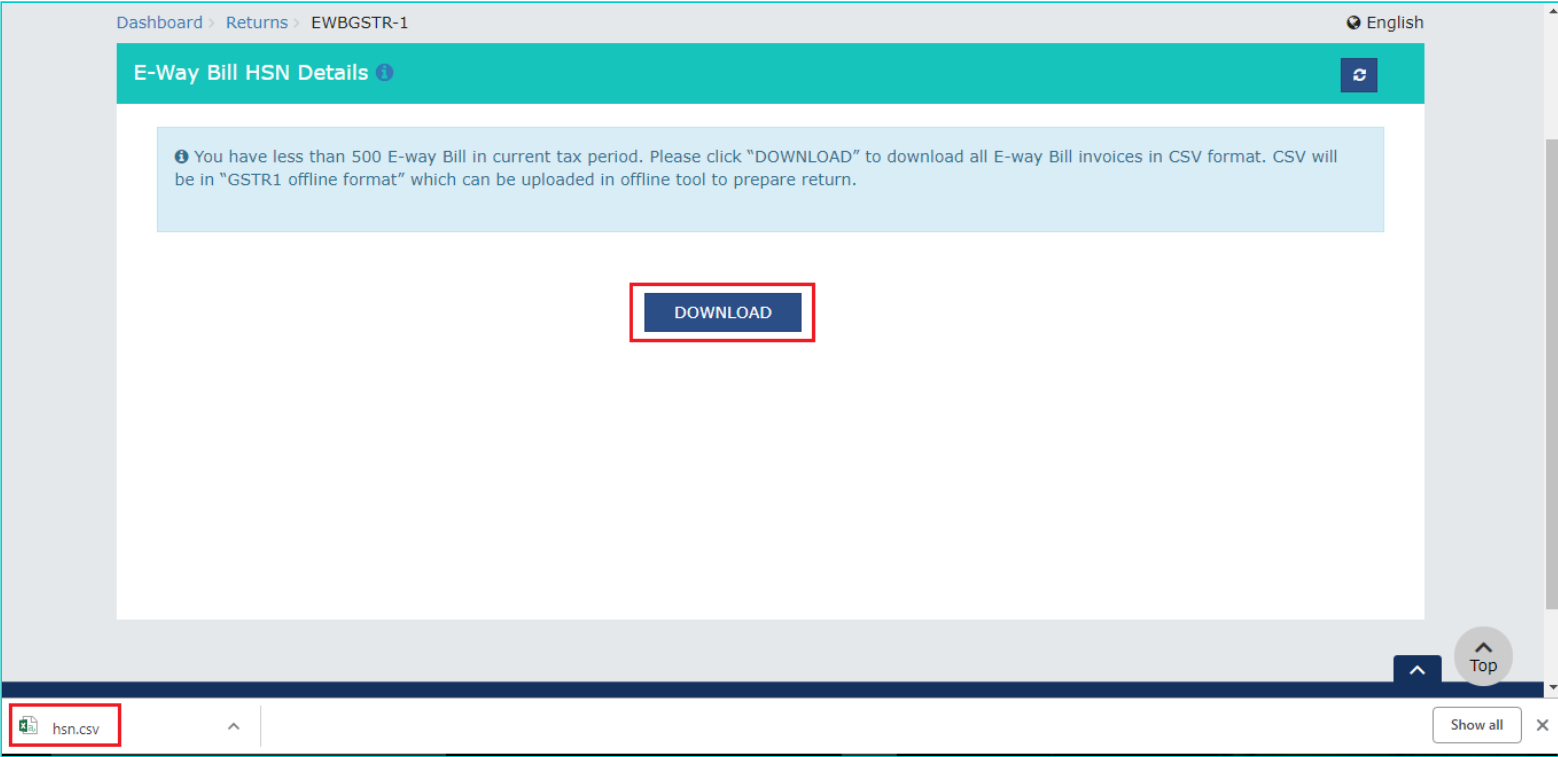
**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

2b. If the number of HSN-wise EWB invoices are more than 50 but less than or equal to 500

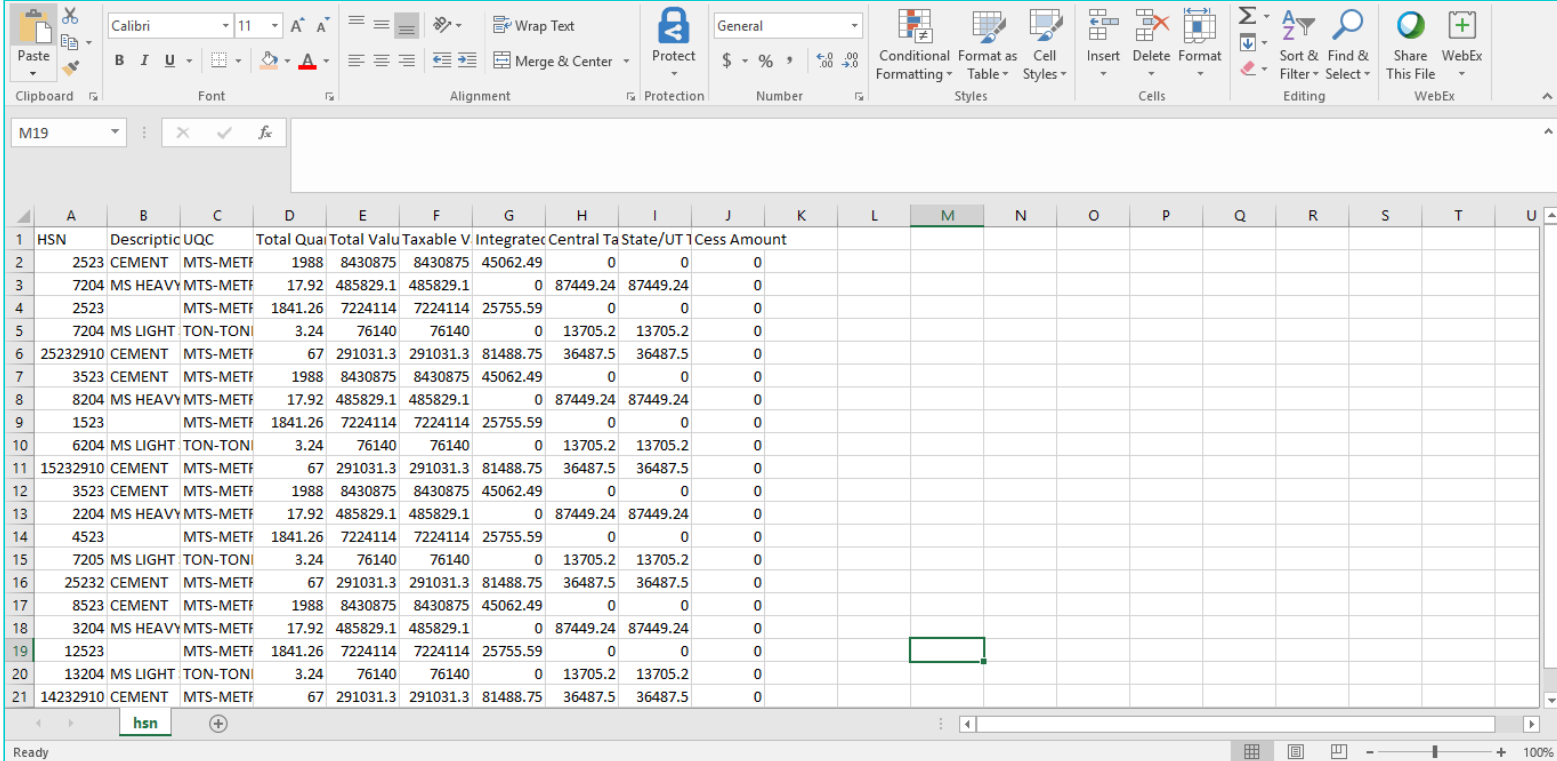
If the number of HSN-wise EWB invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.



2b(i). Click the **DOWNLOAD** button. An "hsn.csv" file gets downloaded as shown below.



2b(ii). To view the downloaded HSN-wise EWB invoices, click on the downloaded **hsn.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).



[Go back to the Main Menu](#)

If the number of HSN-wise EWB invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

# FAQs > Viewing Orders of Unblocking of E-Way Bill Generation Facility

## Unblocking of E-Way Bill Generation Facility

### 1. Why my GSTIN is blocked for E-Way Bill generation facility?

Your GSTIN will be blocked for E-Way Bill generation facility, in case, you have failed to file Form GSTR-3B return for last two or more consecutive tax periods.

### 2. How can my E-Way Bill generation facility be unblocked?

Your E-Way Bill generation facility would be automatically unblocked on the EWB Portal when you file your GSTR-3B Return and the default in Return filing reduces to less than two tax periods. You may also file an offline/ manual request for unblocking of E-Way Bill generation facility with your jurisdictional tax officer.

### 3. How can I submit application for unblocking of E-Way Bill generation facility?

You can submit application for unblocking of an E-Way Bill generation facility through an offline/ manual request, citing the grounds why your facility should be un-blocked along with the required documents to your Jurisdictional Tax Official. Once the request is received, Tax official will dispose the application through Back Office GST Portal and issue order online.

## Viewing Orders

### 4. Where can I view the status of order issued by Tax Official on my application for Unblocking of E-Way Bill generation facility?

In case, the order for rejection/acceptance of the unblocking request made by the taxpayer is issued, Email and SMS of acceptance/ rejection of order will be sent to taxpayer on their registered email id and mobile number. Such orders can be seen by the taxpayer after login to the GST Portal. Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility.

Click [here](#) to know more about viewing orders issued by the Tax Official.

### 5. What are the steps to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility?

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility. Also, intimation of acceptance/ rejection order will be sent to taxpayer on the registered email id and mobile number.

Dashboard > View Additional Notices and Orders > Case Details				
Case ID AD071019000039H	GSTIN/Temp ID 07ALYPD6528P2Z6	Legal Name Gyanendra Prakash Dwivedi	Status Order of Acceptance Issued	
ORDERS	Order Number ZA071019000198S	Order Type <a href="#">Acceptance Order on application for unblocking of the E-waybill generation facility</a>	Order Issue Date 11-10-2019	Download Attachment <a href="#">R1 GST Servicesweb 24112016.pdf</a>

Click [here](#) to know more about viewing orders issued by the Tax Official.

### 6. What is the duration for which unblocking of an E-Way Bill generation facility, as per order of Tax Official, is valid?

Unblocking of an E-Way Bill generation facility is valid upto the period indicated by the Tax Official in his/her order.

# Notification to Taxpayer

## 7. How will I get to know if my E-Way Bill generation facility has been blocked?

GST Portal will send SMS/ Email at the registered mobile number/ email id of the taxpayer whose E-Way Bill generation facility has been blocked. Also during such period, you or any other user will not be able to generate E Way Bill (either as consignor or consignee) against the blocked GSTIN.

## 8. How will I be notified for any action taken by Tax Official on my application for unblocking of E-Way Bill generation facility?

After the Tax Official issues online Order in respect of your request for unblocking of the E-Way Bill generation facility (irrespective of Acceptance/Rejection), the copy of the said order is made available at Taxpayer's login. Also, an Email and SMS will be sent to the taxpayer on the registered email id and mobile number.

## 9. Will I receive any reminder before the expiry of my validity period as indicated in unblocking order?

Yes, the GST Portal will send reminder mail and SMS before the expiry of validity period as indicated in unblocking order and filing of returns within time to avoid unblocking of E-Way Bill generation facility. This mail is sent 7 days before the date of expiry.

## 10. Why my unblocked E-Way Bill generation facility has been blocked again?

This automatic blocking may happen if the validity period as given by Tax Official has expired and taxpayer has failed to file GSTR-3B return for last two or more consecutive tax periods.

## 11. Is it possible to block my E-Way Bill generation facility before the expiry of the validity period?

No, E-Way Bill generation facility will not be blocked before the expiry of the validity period. However, E-Way Bill System will automatically 'Block' the Taxpayer post the expiry of the validity period. This automatic blocking will be done, if the extended period as given by Tax Official has expired and taxpayer has failed to file Form GSTR-3B return for last two or more consecutive tax periods.

# Application Statuses

## 12. What are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility?

Listed below are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility:

1. **Order Generation Enqueue** - When Order generation is pending with Tax Official
2. **Order of Acceptance Issued** - When Order is generated by Tax Official for acceptance of unblocking of E-Way Bill generation facility request of taxpayer
3. **Order of Rejection Issued** - When Order is generated by Tax Official for rejection of unblocking of E-Way Bill generation facility request of taxpayer

# FAQs > Form GST ITC-04

## Overview

### 1. What is Form GST ITC-04?

Form GST ITC-04 is a declaration form to be furnished by registered persons (Principal), showing the details of inputs or capital goods dispatched to or received from a job worker in a particular quarter.

The details of the following 4 types of transactions need to be furnished in GST ITC-04:

- a) Inputs or capital goods dispatched to job workers in the quarter
- b) Inputs or capital goods received back from job workers in the quarter
- c) Inputs or capital goods sent from one job worker to another in the quarter
- d) Inputs or capital goods supplied from the premises of job workers in the quarter

### 2. Who is required to file Form GST ITC-04?

A registered manufacturer (Principal) is required to file “Form GST ITC-04’ on a quarterly basis, if such person is sending any inputs or capital goods to a job worker (both registered and unregistered), without payment of tax and receives it back or sends it out to another job worker or supplies from the premises of job worker to a customer directly.

### 3. Is it mandatory to file Form GST ITC-04?

Yes, it is mandatory to file Form GST ITC-04 for a registered manufacturer (Principal), if he/she is sending any inputs or capital goods to a job worker and receives it back or sends it out to another job worker or supplies from the premises of job worker.

## Modes of Filing Form GST ITC-04

### 4. What are the modes of filing Form GST ITC-04?

The Form GST ITC-04 can be filed either in online mode directly or by using offline excel utility.

### 5. From where can I as a taxpayer can file Form GST ITC-04 online and offline?

Taxpayer can access Form GST ITC-04 by navigating to **Services > Returns > ITC Forms** after logging into the GST portal. For filing Form GST ITC-04 offline, you can click [here](#) to know more.

## Due Date of Filing Form GST ITC-04

### 6. What is the frequency for filing Form GST ITC-04?

Form GST ITC-04 is required to be filed on a quarterly basis for tax periods until September 2021. However, with effect from 1st October 2021, it is required to be filed on half yearly or annual basis depending upon the aggregate turnover of preceding financial year:

- (1) Those with an annual aggregate turnover of more than Rs.5 crore – Half-yearly from April-September- and October-March.
- (2) Those with an annual aggregate turnover of up to Rs.5 crore – Yearly from FY 2022-23.

### 7. What is the due date for filing Form GST ITC-04?

ITC-04 was to be filled on a quarterly basis for tax periods until September 2021.. It had to be furnished on or before the 25th day of the month succeeding the quarter. For example, for the Jul-Sept quarter, the due date was 25th October 2021. Those filing ITC-04 from October 2021 onwards are required to file it half yearly or yearly. If you have an annual aggregate turnover of more than Rs.5 crore, then you have to file it on half-yearly basis from April-September- due on 25th October and October-March- due on 25th April.

If you have an annual aggregate turnover of up to Rs.5 crore, you have to file it annually from FY 2022-23 onwards due on 25th of the following month.

### 8. What is the late fee for filing Form GST ITC-04 after due date?

As of now, there is no late fee, penalty or interest for late filing of Form GST ITC-04.

## Entering Details in Form ITC-04

### 9. What are the details required to be provided in GST ITC-04?

Details for following tables of Form GST ITC-04 are to be entered by registered persons (Principal):

- Table 4: Details of inputs/capital goods sent for job-work both for registered and unregistered persons
- Table 5A: Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes both for registered and unregistered persons
- Table 5B: Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes both for registered and unregistered persons
- Table 5C: Details of inputs/ Capital goods sent to job worker and subsequently supplied from the premises of job worker; and losses and wastes both for registered and unregistered persons

## Preview & Filing Form ITC-04

### 10. Can I preview Form GST ITC-04 before filing?

No, there is no option to preview Form GST ITC-04 before filing.

### 11. What are the modes of signing Form GST ITC-04?

You can file Form GST ITC-04 using DSC or EVC.

# Manual > Form GST ITC-04

## How can I file Form GST ITC-04?

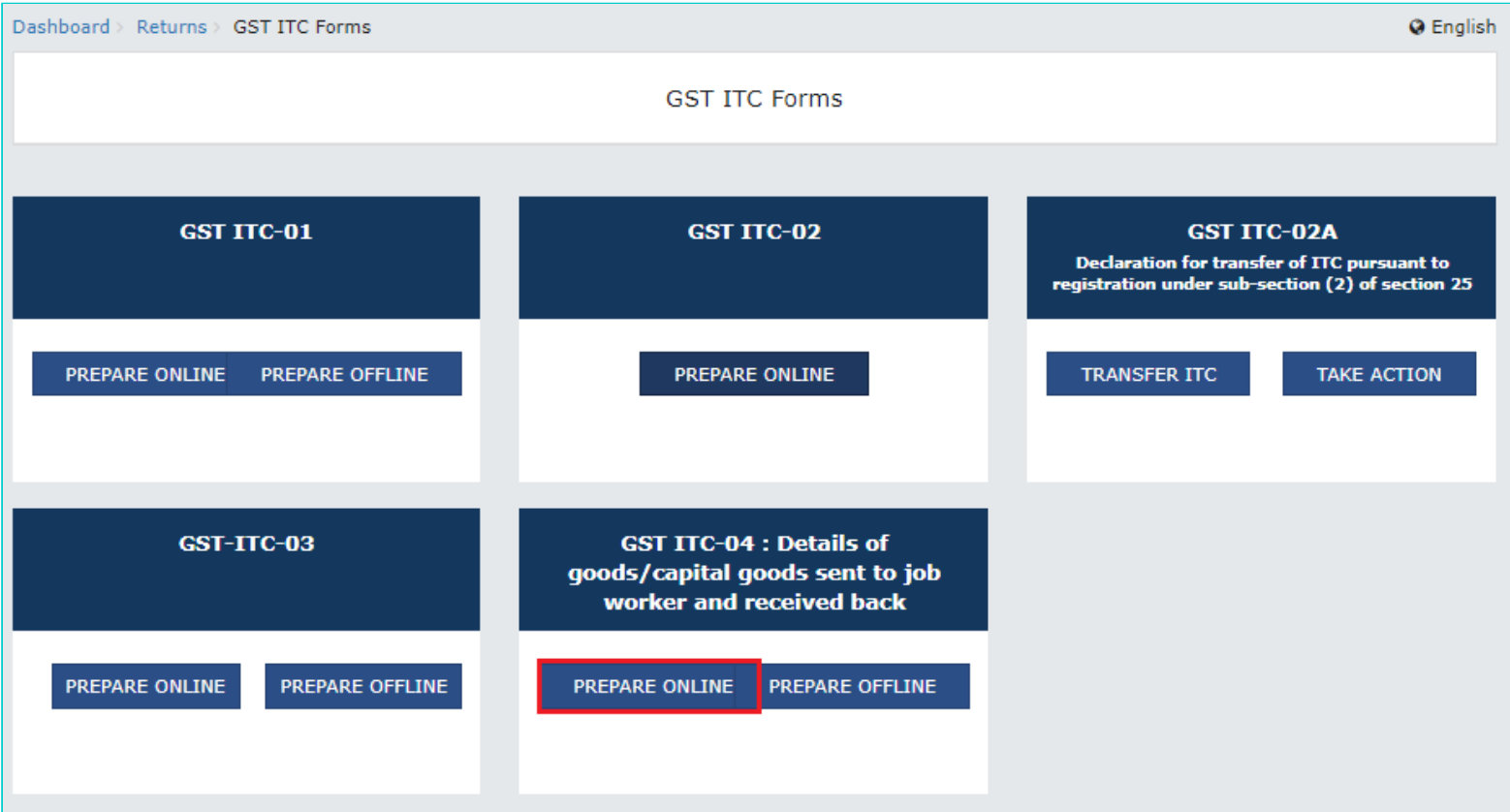
Form GST ITC-04 is a declaration form to be furnished by registered persons (Principal), showing the details of inputs or capital goods dispatched to or received from a job worker in an applicable tax period.

To file Form GST ITC-04, perform following steps:

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 > ITC Forms** option.



2. The **GST ITC Forms** page gets displayed. Click the **PREPARE ONLINE** button on the **GST ITC-04** tile.



3. Select the **Financial Year** and **Return Filing Period** from the drop-down list. Click the **SEARCH** button.

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

Financial Year \*

2020-21

Return Filing Period \*

Oct-Dec

SEARCH

BACK

**Note:** Form GST ITC-04 is required to be filed on a quarterly basis for tax periods until September 2021. However, with effect from 1st October, 2021, it is required to be filed on half yearly or annual basis depending upon the aggregate turnover of preceding financial year:

(1) Those with an annual aggregate turnover of more than Rs.5 crore – Half-yearly from April-September- and October-March.

(2) Those with an annual aggregate turnover of up to Rs.5 crore – Yearly from FY 2022-23

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

Financial Year \*

2021-22

Return Filing Period \*

Oct-Mar

SEARCH

BACK

4. The **Form GST ITC-04** page is displayed. Click on the relevant tile to enter related details:

Dashboard > Returns > ITC Forms > ITC-04 English

GSTIN - 27CMNPV1135B1Z2  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

<b>4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)</b>	<b>5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:</b>	<b>5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:</b>
Total Taxable Value ₹ 0	No. of Records- 0	No. of Records- 0
<b>5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:</b>		
No. of Records- 0		

BACK FILE RETURN

- [Table 4. Details of inputs/capital goods sent for job work \(includes inputs/capital goods directly sent to place of business /premises of job worker\)](#)
- [Table 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes](#)
- [Table 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes](#)
- [Table 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes](#)

5. Table 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

5.1. Click the tile - 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker).

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value

₹ 0

No. of Records-

0

5.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** If you have more than 500 challans to report, then you can use **PREPARE OFFLINE** upload functionality to upload the challans.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type

Select

Select

Registered

Unregistered

BACK

5.3 (a) If Job Worker Type is **Registered** then:

5.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Challan Number** field, enter the challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5.3.2. Click the **ADD** button.

5.3.3. Click the **SAVE** button.

#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)



**!** If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •	<div>Registered</div>		
GSTIN •	Supplier's Name	Challan number •	
<div>12AQAPK5941NBZI</div>	<div>DINESH KUMAR</div>	<div>INV-01</div>	
Challan date •			
<div>03/11/2020</div>			

#### Item Details

Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)		Actions
				Integrated tax •	Cess (₹)	
<div>Transformers</div>	<div>UNITS-UNT</div>	<div>2</div>	<div>250000</div>	<div>18</div>	<div></div>	<div>ADD</div>



SAVE

BACK

5.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type \*

Registered

GSTIN \*

Enter Supplier GSTIN

Supplier's Name

Challan number \*

Enter challan number

Challan date \*

DD/MM/YYYY

Item Details

Description of goods *	Unit Quantity Code (UQC) *	Quantity *	Taxable value (₹) *	Rate of Tax (%)		Actions
				Integrated tax *	Cess (₹)	
	Select			Select		ADD

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	<div><div></div><div></div></div>


BACK

**Note:** You can click "( view items )" available under the Processed Challans head to view challan details. A sample screenshot has been provided below for reference.


#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

**If you have more than 500 challans, then please use upload functionality to upload the challans.**

**Indicates Mandatory Fields**

Job Worker Type <sup>*</sup>	Unregistered <sup>▼</sup>		
State <sup>*</sup>	Challan number <sup>*</sup>	Challan date <sup>*</sup>	
07-Delhi <sup>▼</sup>	INV-02	01-12-2020 	



##### Item Details

Goods Type <sup>*</sup>	Description of goods <sup>*</sup>	Unit Quantity Code (UQC) <sup>*</sup>	Quantity <sup>*</sup>	Taxable value (₹) <sup>*</sup>	Rate of Tax (%)			Actions
					Central Tax <sup>*</sup>	State/UT Tax <sup>*</sup>	Cess (₹)	
Inputs <sup>▼</sup>	Transformer:	UNITS-UP <sup>▼</sup>	3	375000	9 <sup>▼</sup>	9 <sup>▼</sup>		

CANCEL

SAVE

##### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 <a href="#">View items</a>	INV-02	01/12/2020	 

5.3 (b) If Job Worker Type is **Unregistered** then:

5.3.1. Select the **State** from the drop-down list. In the **Challan Number** field, enter the challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

5.3.3. Click the **SAVE** button.

#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)



❗ If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered ▼				
State •	07-Delhi ▼	Challan number •	INV-02	Challan date •	01/12/2020

#### Item Details

Name of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
				Central Tax •	State/UT Tax •	Cess (₹)	
formers	UNITS-UNT ▼	3	375000	9 ▼	9 ▼		ADD

◀

▶

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	

5.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

ⓘ If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •

Unregistered

State •

Select

Challan number •

Enter challan number

Challan date •

DD/MM/YYYY

Item Details

on of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
				Central Tax •	State/UT Tax •	Cess (₹)	
	Select			Select	Select		ADD

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 ( View items )	INV-02	01/12/2020	<div><div></div><div></div></div>
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	<div><div></div><div></div></div>

BACK

5.3.5. The tile is updated with added details.

Dashboard > Returns > ITC Forms > ITC-04

English

GSTIN - 27CMNPV1135B1Z2  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value  
₹ 80,000.00

No. of Records-1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-0

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-0

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-0

BACK

FILE RETURN

[Click here to go back to main menu](#)

## 6. Table 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes

6.1. Click the tile - **5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes.**

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-0

6.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** Either details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back have to be reported here.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

Select

Select

Registered

Unregistered

6.3 (a) If Job Worker Type is **Registered** then:

6.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

**Note:** Original challan number and date are optional fields.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

Registered

GSTIN •

12AQAPK5941NBZI

Supplier's Name

DINESH KUMAR

Original challan number

INV-01

Original challan date

03/11/2020



### Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods •	UQC •
INV-01-A	15/12/2020	Transformers	UNITS-UNT

SAVE

6.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

6.3.3. Click the **SAVE** button.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type • Registered ▼

GSTIN • 12AQAPK5941NBZI Supplier's Name DINESH KUMAR Original challan number INV-01

Original challan date 03/11/2020

### Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	1	Repair	Select ▼		ADD

SAVE

6.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:



❗ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Registered ▼	
GSTIN •	Supplier's Name	Original challan number •
<input type="text" value="Enter Supplier GSTIN"/>	<input type="text"/>	<input type="text" value="Enter original challan number"/>
Original challan date •		
<input type="text" value="DD/MM/YYYY"/>		

### Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="button" value="ADD"/>

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	

BACK

6.3 (b) If Job Worker Type is **Unregistered** then:

6.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type

Unregistered

State

07-Delhi

Original challan number

INV-02

Original challan date



01/12/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC
INV-02-A	16/12/2020	Transformers	UNITS-UNT

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	 

- 6.3.2. Click the **ADD** button.
- Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.
- 6.3.3. Click the **SAVE** button.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered ▼				
State •	07-Delhi ▼	Original challan number	INV-02	Original challan date	01/12/2020

### Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	1	Repair	Select ▼		ADD

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	

BACK

6.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type

Unregistered

State

Select

Original challan number

Enter original challan number

Original challan date

DD/MM/YYYY

Item Details

	Quantity	Nature of job work done by job worker	Losses & wastes		Actions
			UQC	Quantity	
			Select		ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( View items )	INV-02	01/12/2020	<div><div></div><div></div></div>
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	<div><div></div><div></div></div>

BACK

6.3.5. The tile is updated with added details.

Dashboard > Returns > ITC Forms > ITC-04

English

GSTIN - 27CMNPV1135B122  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value  
₹ 80,000.00

No. of Records-  
1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-  
2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-  
2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-  
0

BACK

FILE RETURN

[Click here to go back to main menu](#)

## 7. Table 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes

7.1. Click the tile - **5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes.**

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-  
0

7.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** Either details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back have to be reported here.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type

Select

Select

Registered

Unregistered

7.3 (a) If Job Worker Type is **Registered** then:

7.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type

Registered

GSTIN

12AQAPK5941NBZI

Supplier's Name

DINESH KUMAR

Original challan number

INV-01

Original challan date

03/11/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC
INV-01-B	16/12/2020	Transformers	UNITS-UNT

SAVE

BACK

7.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

7.3.3. Click the **SAVE** button.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type

Registered

GSTIN

12AQAPK5941NBZI

Supplier's Name

DINESH KUMAR

Original challan number

INV-01

Original challan date

03/11/2020

Item Details

	Quantity	Nature of job work done by job worker	Losses & wastes		Actions
			UQC	Quantity	
	1	Repair	Select		ADD

SAVE

BACK

7.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Registered ▼	
GSTIN •	Supplier's Name	Original challan number •
<input type="text" value="Enter Supplier GSTIN"/>	<input type="text"/>	<input type="text" value="Enter original challan number"/>
Original challan date •		
<input type="text" value="DD/MM/YYYY"/>		

Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="button" value="ADD"/>



SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

BACK

7.3 (b) If Job Worker Type is **Unregistered** then:

7.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type

Unregistered

State

07-Delhi

Original challan number

INV-02

Original challan date



01/12/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC
INV-02-B	22/12/2020	Transformers	UNITS-UNT

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	 

BACK

- 7.3.2. Click the **ADD** button.
- Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.
- 7.3.3. Click the **SAVE** button.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

Unregistered

State •

07-Delhi

Original challan number

INV-02

Original challan date

01/12/2020

Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	1	Minor fixes	Select		ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	<div></div> <div></div>

BACK

7.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

## 3

- Indicates Mandatory Fields

### Item Details

◀ ▶

### Processed Challans

[BACK](#)

7.3.5. The tile is updated with added details.

Dashboard > Returns > ITC Forms > ITC-04

English

GSTIN - 27CMNPV1135B122  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value  
₹ 80,000.00

No. of Records-1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-1

BACK

FILE RETURN

[Click here to go back to main menu](#)

## 8. Table 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes

8.1. Click the tile - **5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes.**

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-0

8.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** Original Challan details under which goods have been sent for job work, may not be filled in cases where one on one correspondence between goods sent for job work and received back after the job work is not possible. However, Invoice details issued by Principal for supply made from the premises of the job worker, are mandatory to be filled up in Form GSTR-1 by the Principal.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type

Select

Select

Registered

Unregistered

8.3 (a) If Job Worker Type is **Registered** then:

8.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker TypeRegistered

GSTIN

Enter Supplier GSTIN

Supplier's Name

Original challan number

Enter original challan number

Original challan date

DD/MM/YYYY

Item Details

Invoice No. in case supplied from premises of job worker issued by the Principal	Invoice date in case supplied from premises of job worker issued by the Principal	Description of goods	UQC
			Select

SAVE

8.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

8.3.3. Click the **SAVE** button.

### 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:



❗Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

• Indicates Mandatory Fields

Job Worker Type • Registered ▼

GSTIN •  
Enter Supplier GSTIN

Supplier's Name

Original challan number •  
Enter original challan number

Original challan date •  
DD/MM/YYYY

#### Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
+	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="button" value="ADD"/>



SAVE

BACK

8.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

8.3 (b) If Job Worker Type is **Unregistered** then:

8.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

### 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

❗Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered ▼				
State •	07-Delhi ▼	Original challan number	INV-02	Original challan date	01/12/2020

#### Item Details

Invoice No. in case supplied from premises of job worker issued by the Principal •	Invoice date in case supplied from premises of job worker issued by the Principal •	Description of goods •	UQC •
INV-02-C	16/12/2020	Transformers	UNITS-UNT ▼

SAVE

BACK

8.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

8.3.3. Click the **SAVE** button.

### 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

❗Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered ▼				
State •	07-Delhi ▼	Original challan number	INV-02	Original challan date	01/12/2020

#### Item Details

Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
		UQC	Quantity	
1	Repair	Select ▼		<b>ADD</b>

SAVE

BACK

8.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type

Unregistered

State

Select

Original challan number

Enter original challan number

Original challan date

DD/MM/YYYY

Item Details

	Quantity	Nature of job work done by job worker	Losses & wastes		Actions
			UQC	Quantity	
			Select		ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( View items )	INV-02	01/12/2020	<div><div></div><div></div></div>

BACK

8.3.5. The tile is updated with added details.

Dashboard > Returns > ITC Forms > ITC-04

English

GSTIN - 27CMNPV1135B1Z2  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value  
₹ 80,000.00

No. of Records-1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-1

BACK

FILE RETURN

[Click here to go back to main menu](#)

9. Click **FILE RETURN** button.

Dashboard > Returns > ITC Forms > ITC-04

English

GSTIN - 27CMNPV1135B1Z2  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value  
₹ 80,000.00

No. of Records-1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-1

BACK

FILE RETURN

10. Select the checkbox. Select the Authorized signatory from the drop-down list. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Returns > GST ITC Forms > GST ITC-04

English

Indicates Mandatory Fields

GSTIN - 27CMNPV1135B1Z2  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

Returns Filing for GST ITC04

☒ 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\*

ANGAD ARORA

BACK

FILE WITH DSC

FILE WITH EVC

11. Once the Verification is completed, ARN will be generated and status is changed to Filed. An e-mail and SMS is sent to registered mobile number and e-mail address of the taxpayer.

Dashboard > Returns > GST ITC Forms > GST ITC-04

English

ITC04 of GSTIN - 27CMNPV1135B1Z2 for the Return Period - Oct-Mar - 2020\* has been successfully filed. The Acknowledgment Reference Number is AA2716200000035. The ITC04 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

Indicates Mandatory Fields

GSTIN - 27CMNPV1135B1Z2  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

Returns Filing for GST ITC04

☒ 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\*

ANGAD ARORA

BACK

FILE WITH DSC

FILE WITH EVC

GSTIN - 27CMNPV1135B1Z2  
FY - 2020-21Legal Name - ZAPP ELECTRO LTD  
Tax Period - Jan-MarTrade Name - GSTN  
Filing Status - Filed

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

ITC-04 has already been filed for the tax period.

## 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records-
₹ 80,000.00	1

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-
0

## 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-
0

## 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-
0

BACK

FILE RETURN

**Note:** In case, if you have filed Form GST ITC-04 of return period before April 2019, an excel download button has been provided to download and view the filed details in an excel format. A sample screenshot has been provided below for reference.

Financial Year \*

2017-18



Return Filing Period \*

Jul-Sep



SEARCH

**4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)**

Total Taxable  
Value

₹ 53,36,967.00

No. of Records-  
6

**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**

No. of Records-

**5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:**

No. of Records-

**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**

No. of Records-

BACK

DOWNLOAD TABLE 5 DATA (EXCEL)

FILE RETURN

[Click here to download Excel - File 1](#)