


E-Way Bill - Law & Procedures

E-Way Bill Portal Walk through

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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)

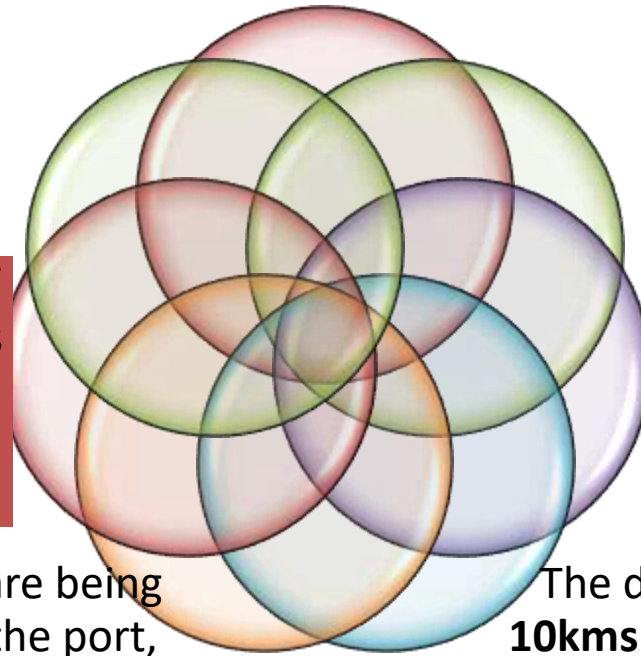
Transport of Specified goods in **Annexure** to Rule 138 – 8 items

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)

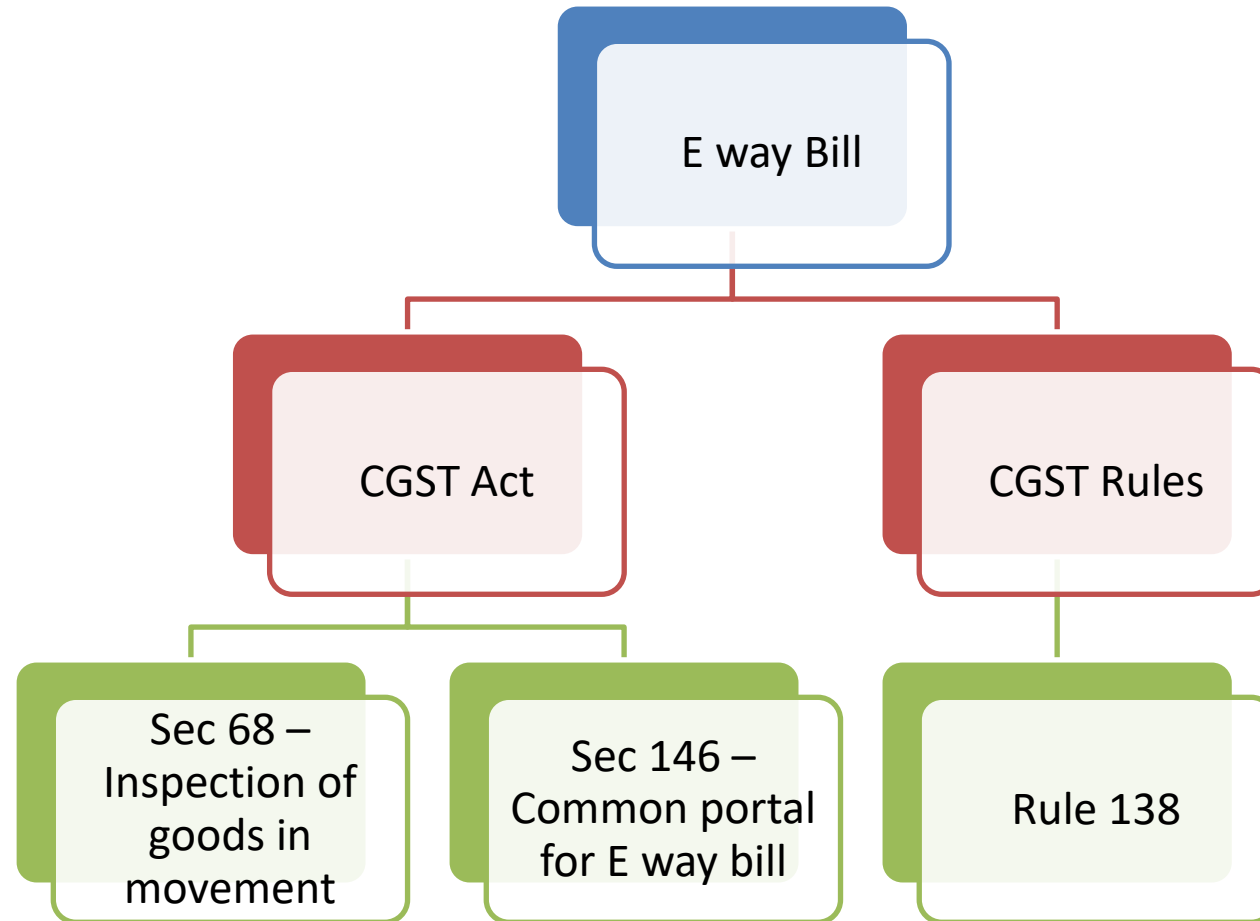


Annexure to rule 138(14) – Exempted List

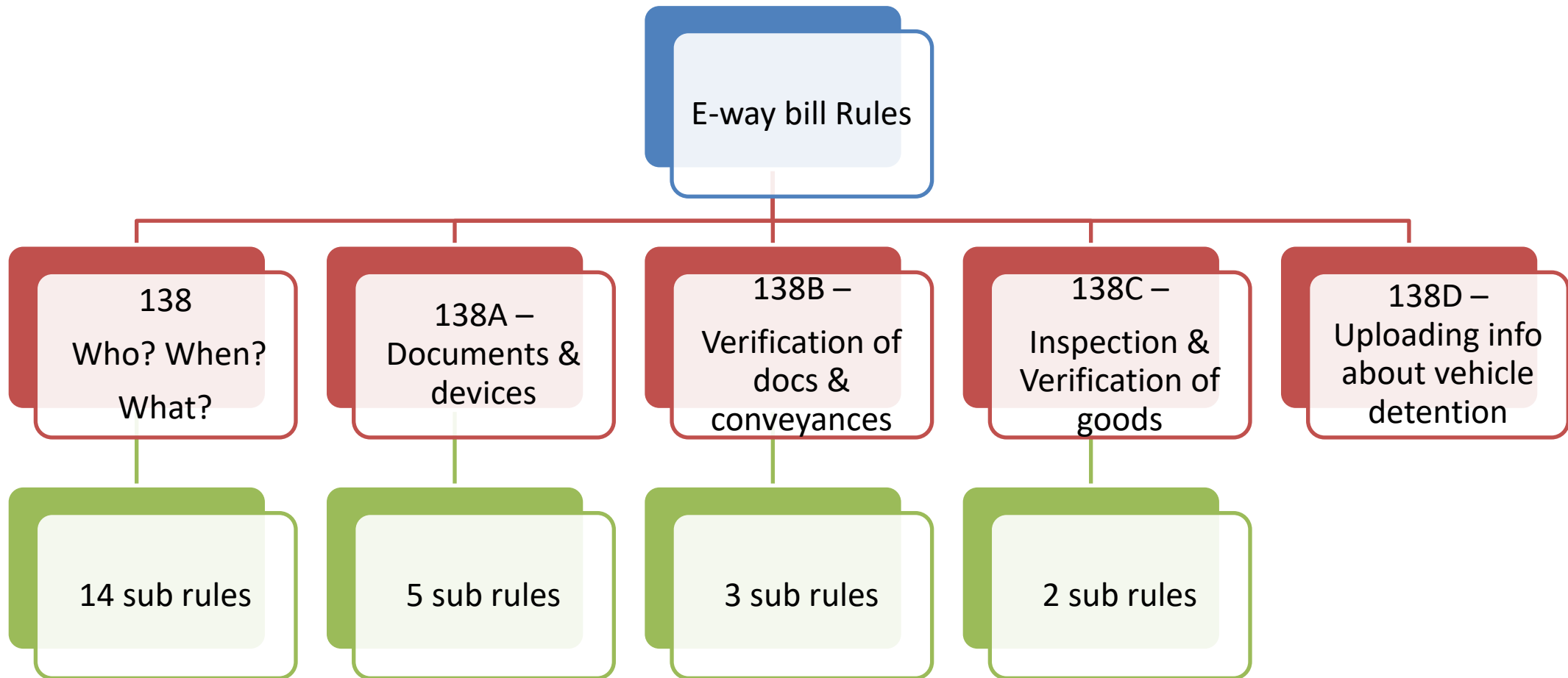
ANNEXURE
[(See rule 138 (14))]

S. No.	Description of Goods
(1)	(2)
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">• Part A Details of consignment• Part B Transporter / Conveyance Details
Form GST EWB-03	<ul style="list-style-type: none">• Part A Summary Report• Part B Final Report



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

- a. Transport ID and Name
- b. 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

- a. Mode
- b. Veh No.
- c. From
- d. Date of Entry
- e. Entered by
- f. Consolidated EWB No
- g. 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 12th July, 20 then it shall be valid till 11.59.59 of 13th 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

Situation	Taxable Goods	Exempt Goods
When owner comes forward - Sec 129(1)(a)	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)
When owner does not come forward - Sec 129(1)(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?

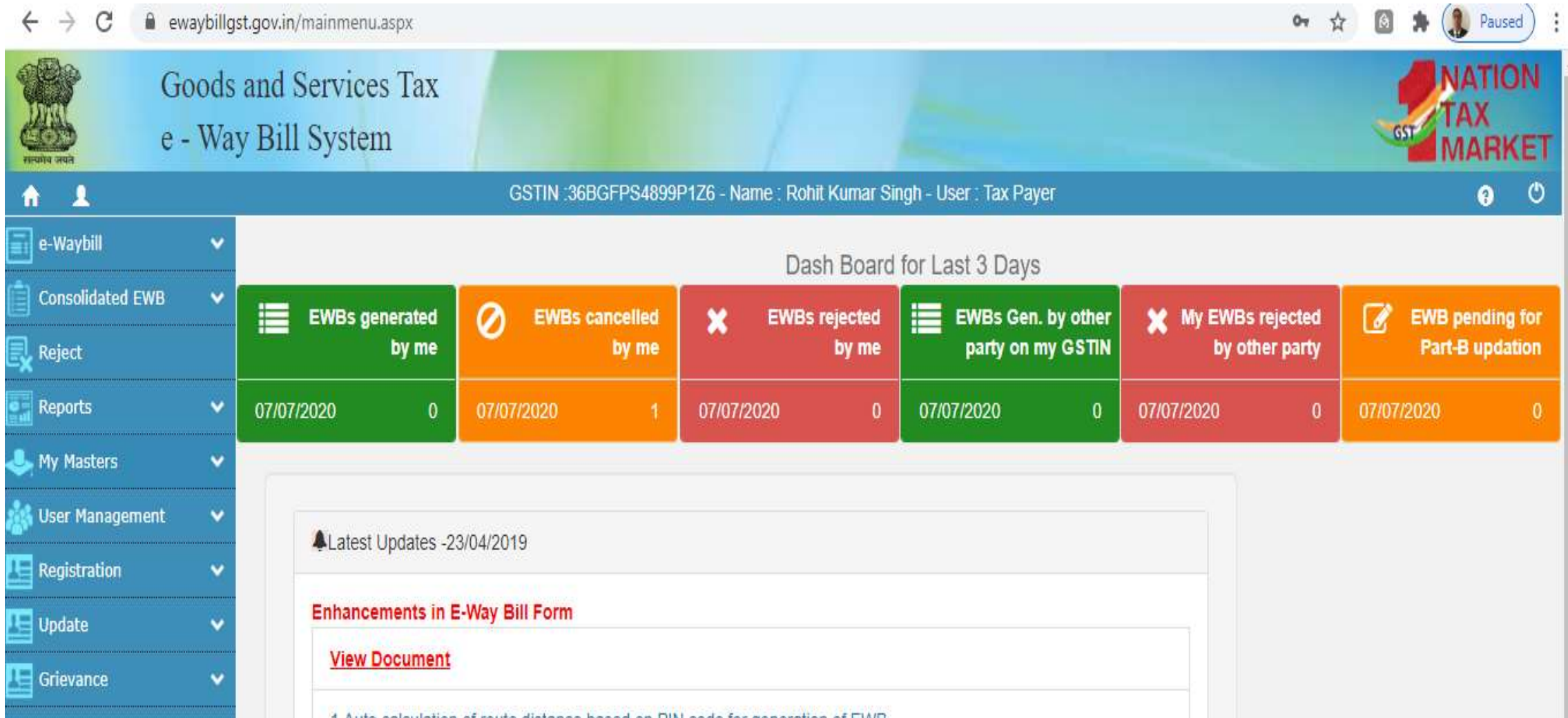
Facility for uploading information regarding detention of vehicle Where a vehicle has been intercepted and detained for a period exceeding thirty minutes: The transporter may upload the said information in FORM GST EWB- 04 on the common portal

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

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

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

Total Value
₹ 48,063.96
Total Tax Liability
₹ 2,417.64
"Total tax liability" includes tax payable by
IMPORT EWB DATA

Total Taxable Value
₹ 45,646.32

5A, 5B - B2C (Large) Invoices0

Total Value
₹ 0.00
Total Tax Liability
₹ 0.00
IMPORT EWB DATA

Total Taxable Value
₹ 0.00

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 Tax Liability
₹ 0.00

Total Taxable Value
₹ 0.00

9A - Amended B2B Invoices0

Total Value
₹ 0.00
Total Tax Liability
₹ 0.00

Total Taxable Value
₹ 0.00

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>Returns>EWBGSTR-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 (₹)
07AAACH0566P1ZB	1	48,000.00	5,760.00	0.00	0.00	0.00
20ABEFS9442F1ZC	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 (₹)
07AAACH0566P1ZB	1	48,000.00	5,760.00	0.00	0.00	0.00
20ABEFS9442F1ZC	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
GST-1145-1819	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

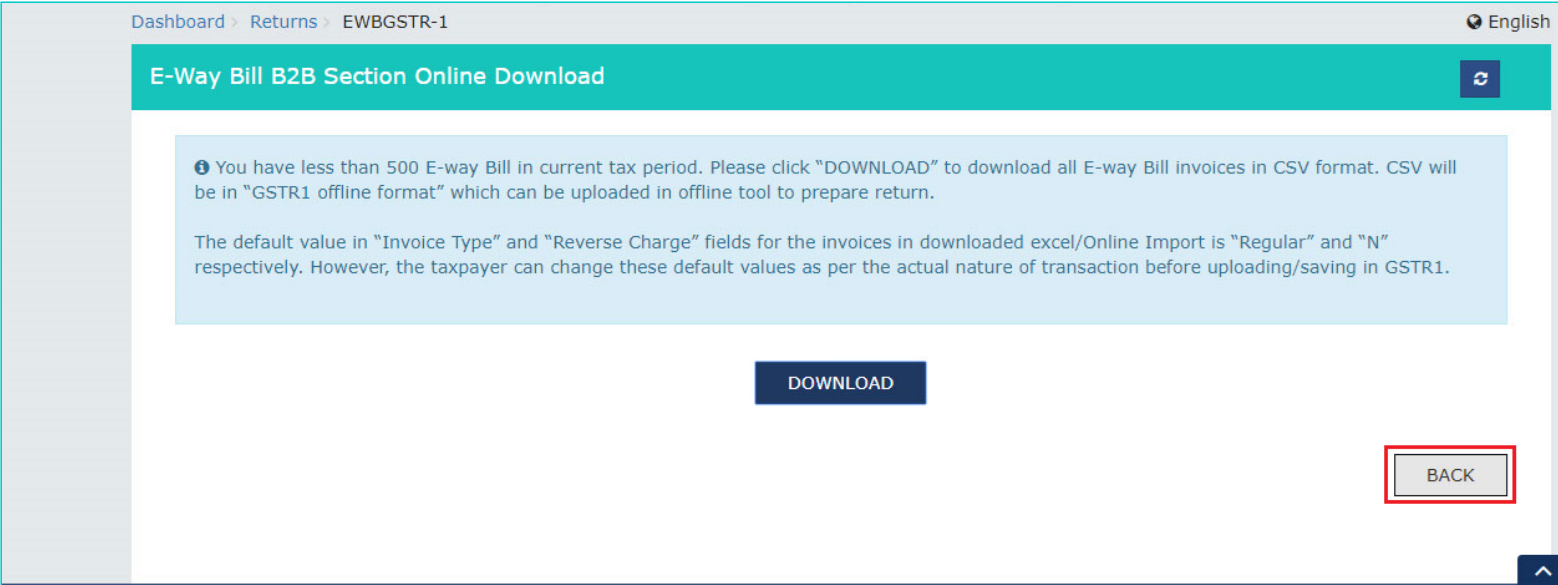
ADD DETAILS

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.

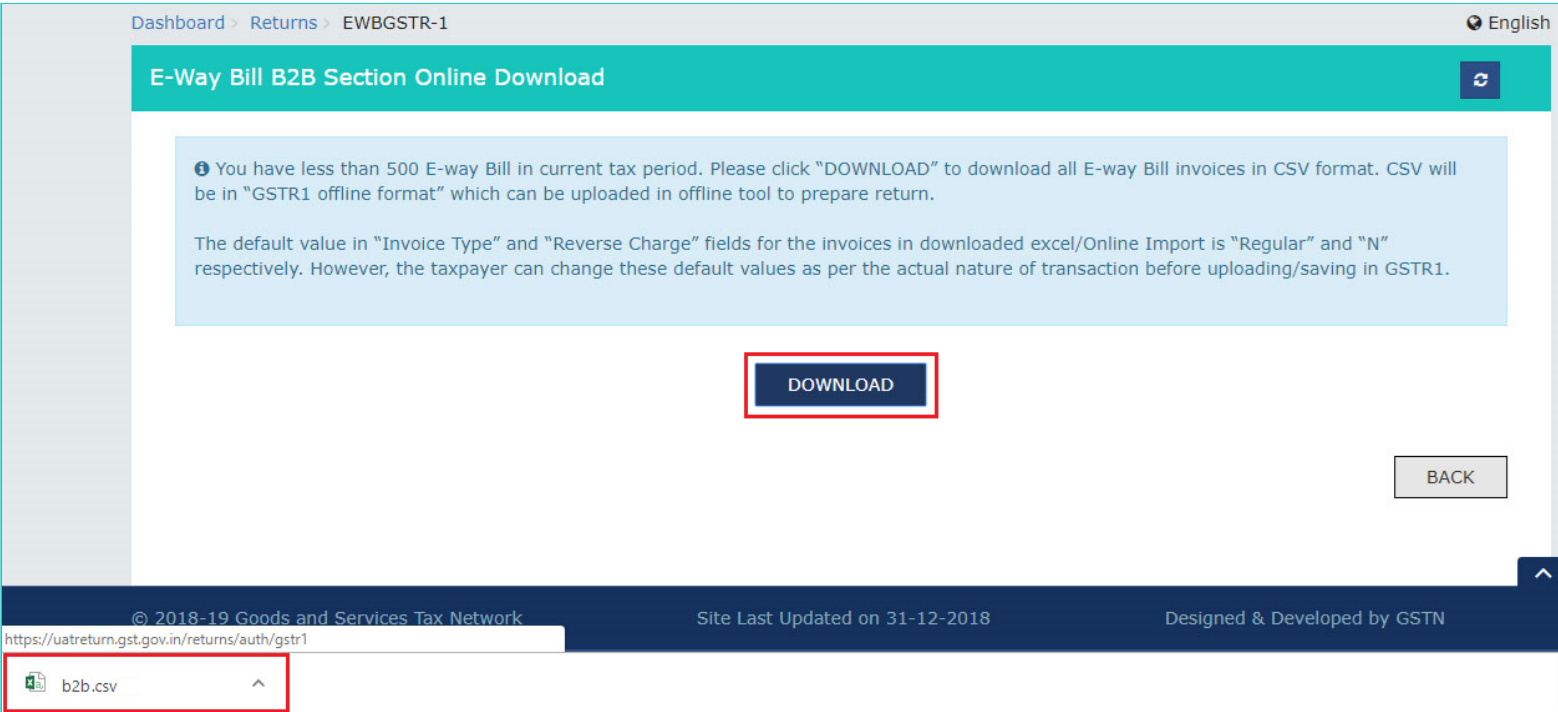
[Go back to the Main Menu](#)

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](#).

b2b (14).csv - Excel

File Home Insert Page Layout Formulas Data Review View Tell me what you want to do... Esakki Raj Perumal Share

Clipboard Font Alignment Number Styles Cells Editing

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

A1 GSTIN/UIN of Recipient

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	GSTIN/UIN of Recipient	Receiver Name	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce	Rate	Applicable	Taxable Value	Cess Amount	
1														
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	27AAAF8196J1ZL	THE SPARE HOUSE	3N1812094760	16-Nov-18	8004.1	27-Maharashtra	N	Regular		28		5058.63	0	

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](#)

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

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

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.

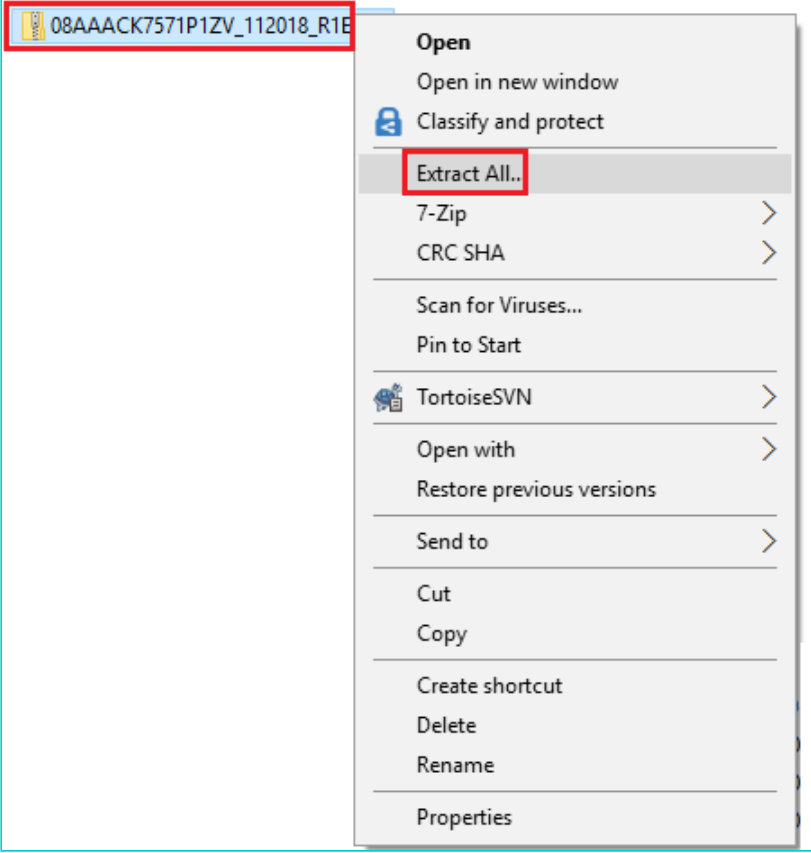
✓ You have downloaded the file last on 07/01/2019 at 19:35:05. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again

GENERATE FILE TO DOWNLOAD

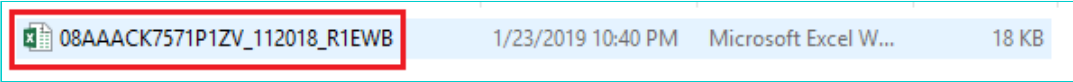
EWBReport.tar.gz

BACK

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 VIEW Be 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	33AANFR9606K1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		28		2215.41	0
9	33AANFR9606K1Z7	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.AUTOMOBILI	4N1804018120	16-Nov-18	1892600.3	03-Punjab	N	Regular		28		1478594	0
15	32AAHFD8596K1ZX	DIYA AUTOMOBIL	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		28		7247.41	0
16	32AAHFD8596K1ZX	DIYA AUTOMOBIL	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 AUTOMOB	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		28		65506.33	0
23	07AABFE7846H1ZB	ESS AAY AUTOMOB	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 Invoices E-Way Bill B2CL Section Online Download



i 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

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Site Last Updated on 31-12-2018

Designed & Developed by GSTN

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

b2cl.csv

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 No	Invoice date	Invoice Value	Place Of Supply	Applicable Rate	Taxable Value	Cess Amount	E-Commerce	Sale from Bonded WH
1599	#####	252744	23-Madhya Pradesh	18	214190	0	N	
1699	#####	3024.5	18-Assam	28	1091.4	0	N	
1799	#####	3024.5	18-Assam	18	2215.41	0	N	
1899	#####	3290.24	33-Tamil Nadu	28	385.18	0	N	
1999	#####	3290.24	33-Tamil Nadu	28	298.32	0	N	
2599	#####	381.85	27-Maharashtra	18	8399.22	0	N	
3599	#####	11887.34	10-Bihar	28	963	0	N	
4599	#####	11887.34	10-Bihar	28	5659.83	0	N	
5599	#####	7244.57	33-Tamil Nadu	28	1478594	0	N	
6599	#####	1892600	03-Punjab	18	7247.41	0	N	
6599	#####	15892.58	32-Kerala	28	5606.61	0	N	
7599	#####	15892.58	32-Kerala	18	4271.94	0	N	
8599	#####	6116.19	06-Haryana	28	549.26	0	N	
9599	#####	6116.19	06-Haryana	28	5238.89	0	N	
8599	#####	8128.32	19-West Bengal	18	1205.53	0	N	
9591	#####	8128.32	19-West Bengal	28	739297	0	N	
9592	#####	946300.2	03-Punjab	18	65506.33	0	N	
9593	#####	133751.2	07-Delhi	28	42290.75	0	N	
9594	#####	133751.2	07-Delhi	28	3428.8	0	N	
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](#).

E-Way Bill Export Invoices 			
Select All	Invoice No.	Invoice date	Total Taxable Value (₹)
<input type="checkbox"/>			
<input type="checkbox"/>	G-547	01-03-2019	50,000.00
<input type="checkbox"/>	G-552	01-03-2019	50,000.00
<input type="checkbox"/>	G-551	01-03-2019	50,000.00
<input type="checkbox"/>	G-487	01-03-2019	2,50,566.00
<input type="checkbox"/>	G-550	01-03-2019	50,000.00
<input type="checkbox"/>	G-549	01-03-2019	50,283.00
<input type="checkbox"/>	G-548	01-03-2019	50,283.00
			<div>BACK</div> <div>DOWNLOAD</div>

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 50 but less than or equal to 500

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		
<div><div><div><div><div></div><div>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.</div></div></div><div><div>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.</div></div></div></div>		
<div>DOWNLOAD</div>		
		<div>BACK</div>

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...

CutCopyFormat PainterClipboard

Calibri11Font

Alignment

GeneralNumber

Conditional FormattingTable Styles

InsertDeleteFormatCells

AutoSumFillClear

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](#).

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 zip file format and extract the excel. 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 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.

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.

[Go back to the Main Menu](#)

IV. 7 - B2C Others

To import 7 - B2C Others invoices in Form GSTR-1, perform the following steps:

- 1. Click the **IMPORT EWB DATA** button in the "7 - B2C Others" 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 - Other Details

7 - B2C (Others)2

Total Taxable Value

₹ 95,544.00

Total Tax Liability

₹ 680.86

IMPORT EWB DATA

8A, 8B, 8C, 8D - Nil Rated Supplies0

Total Nil Amt

₹ 0.00

Total Exempted Amt

₹ 0.00

Total Non-GST Amt

₹ 0.00

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

Gross Advance Received

₹ 0.00

Total Tax Liability

₹ 0.00

- 2. Based on the number of B2CS 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 500](#)

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

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.

11B(1), 11B(2) - Adjustment of Advances 0	12 - HSN-wise summary of outward supplies 0	13 - Documents Issued 0
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 IMPORT EWB DATA ⓘ </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

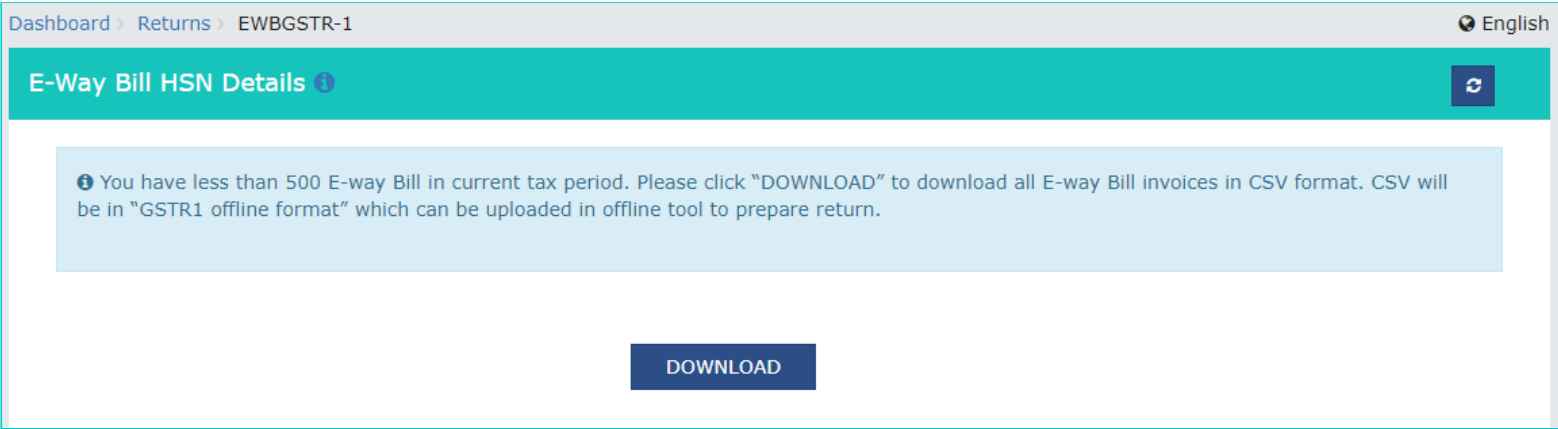
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	HSN	Descriptic	UQC	Total Qua	Total Valu	Taxable V	Integrate	Central Ta	State/UT	1	Cess Amount										
2	6307	Lehanga	PCS	16	1988	8430875	8430875				0										
3																					
4																					
5																					
6																					
7	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

hsn (2)

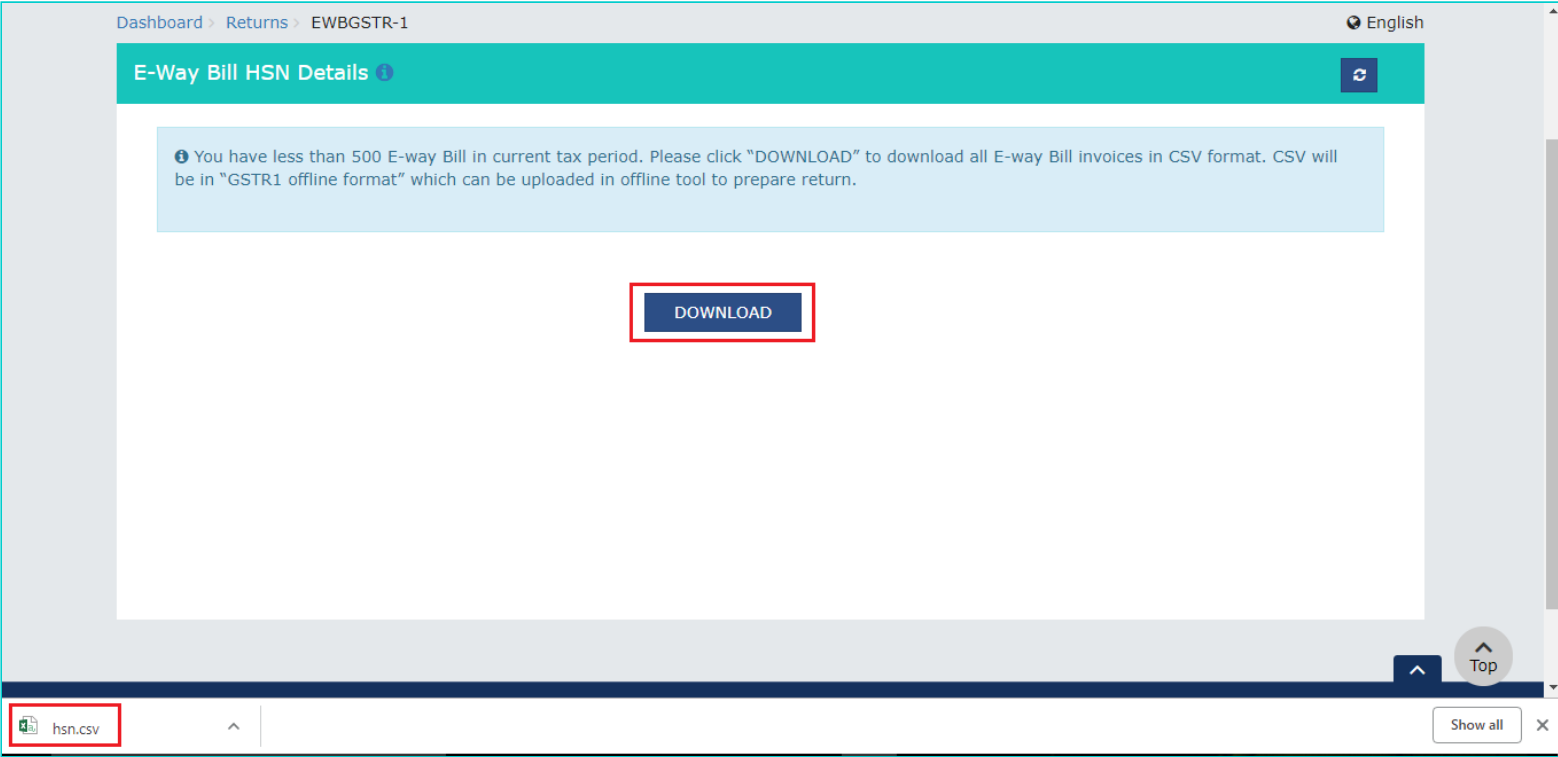
Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

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](#).

</																				

Manual > Filing Form GST CMP-08

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

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

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

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

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

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

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

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

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

Statement for payment of self-assessed tax

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

Legal Name - Ranu Ahuja
Period - Apr-Jun

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

☐ File Nil GST CMP-08

3.Summary of self-assessed liability

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

Ready to file as on 31/07/2019.

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

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

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

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

Statement for payment of self-assessed tax

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

Legal Name - Ranu Ahuja
Period - Apr-Jun

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

☒ File Nil GST CMP-08

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

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

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

C. Enter details in Table 3

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

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

Legal Name - Reliance Industries Limited
Period - Apr-Jun

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

☐ File Nil GST CMP-08

3.Summary of self-assessed liability

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

Ready to file as on 31/07/2019.

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

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

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

☐ File Nil GST CMP-08

3.Summary of self-assessed liability

Ready to file as on 30/07/2019.

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

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE



Success

Save request is accepted successfully

OK

D. Preview GST CMP-08

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

3.Summary of self-assessed liability

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

Ready to file as on 30/07/2019.

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

12. The downloaded page is displayed.

Form GST CMP - 08
[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

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

3.Summary of self-assessed liability

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

(Amount in ₹ in all tables)

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

E. Proceed to File and Payment of Tax

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

3.Summary of self-assessed liability

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

Ready to file as on 30/07/2019.

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

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

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

3.Summary of self-assessed liability

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

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

Ready to file as on 31/07/2019.

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

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

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

Payment of Tax

Cash Ledger Balance

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

Payment of Tax

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

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

Authorised Signatory

ANGAD ARORA ▾

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

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

Cash Ledger Balance

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

Payment of Tax

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

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

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

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

Payment of Tax

Cash Ledger Balance

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

Payment of Tax

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

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

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

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

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardPaymentCreate ChallanEnglish

Tax Liability

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

Payment Modes

E-Payment

Over The Counter

NEFT/RTGS

GENERATE CHALLAN

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

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

Tax Liability

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

Payment Modes

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

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

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardPaymentGenerate ChallanEnglish

Challan successfully generated

GST Challan

CPIN19072700000034

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

Challan Expiry Date15/08/2019

Mode of Payment :-

E-Payment

Details Of Taxpayer

GSTIN/Other Id27BQYPG6762NAZI

Email AddressaXXXXXXXX@XXXXXXXXXom

Mobile Number8XXXXX3863

Name

AddressXXXXXXXXXX Maharashtra,400123

Details of Deposit

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

Select Mode of E-Payment

Preferred Banks

Net Banking

DOWNLOAD

MAKE PAYMENT

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

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

Dashboard

Services

GST Law

Downloads

Search Taxpayer

Help

e-Way Bill System

New Return (Trial)

Dashboard

Payment

Generate Challan

English

Challan successfully generated

GST Challan

CPIN

Challan Generation Date

Challan Expiry Date

19072700000034

31/07/2019 12:10:39

15/08/2019

Mode of Payment :-

E-Payment

Details Of Taxpayer

GSTIN/Other Id

Email Address

Mobile Number

27BQYPG6762NAZI

aXXXXXXXX@XXXXXXXXXom

8XXXXX3863

Name

Address

XXXXXXXXXX Maharashtra,400123

Details of Deposit

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

Select Mode of E-Payment

Preferred Banks

Net Banking

Please select a bank

ALLAHABAD BANK

AXIS BANK

BANK OF INDIA

CANARA BANK

CORPORATION BANK

HDFC BANK

IDBI BANK

INDIAN OVERSEAS BANK

ORIENTAL BANK OF COMMERCE

PUNJAB NATIONAL BANK

SYNDICATE BANK

UNION BANK OF INDIA

VIJAYA BANK

ANDHRA BANK

BANK OF BARODA

BANK OF MAHARASHTRA

CENTRAL BANK OF INDIA

DENA BANK

ICICI BANK LTD

INDIAN BANK

JAMMU AND KASHMIR BANK LIMITED

PUNJAB AND SIND BANK

STATE BANK OF INDIA

UCO BANK

UNITED BANK OF INDIA

Terms and Conditions apply.

DOWNLOAD

MAKE PAYMENT

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

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

In case of Over the Counter:

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

In case of NEFT/ RTGS:

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

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

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

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

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardReturnsGST CMP-08Payment Of TaxEnglish

Payment of Tax

Cash Ledger Balance

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

Payment of Tax

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

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

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

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

Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

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

3.Summary of self-assessed liability

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

(Amount in ₹ in all tables)

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

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

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

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)

DashboardReturnsGST CMP-08Payment Of TaxEnglish

Payment of Tax

Cash Ledger Balance

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

Payment of Tax

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

☒

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

Authorized Signatory

Select

Select

ANGAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

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

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

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

Payment of Tax

Cash Ledger Balance

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

Payment of Tax

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

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

Authorised Signatory

ANAGAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

19. Click the YES button.

!

Warning

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

NO

YES

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

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

APPLICATION TYPE

Form CMP08

Return Period

062019

GSTIN/UIN/Temporary ID

27BQYPG6762NAZI



Warning

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

❗ DSC is compulsory for Companies & LLP

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

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

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Site Last Updated on

Designed & Developed by GSTN

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

20.1. FILE WITH DSC:

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

20.2. FILE WITH EVC:

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

OTP Verification

Please enter OTP

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

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

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



Goods and Services Tax

Reliance Industries
27BQYPG6762NAZI[Dashboard](#) [Services](#) [GST Law](#) [Downloads](#) [Search Taxpayer](#) [Help](#) [e-Way Bill System](#) [New Return \(Trial\)](#)[Dashboard](#) > [Returns](#) > [File](#)[English](#)GSTIN - 27BQYPG6762NAZI
FY - 2019-20
Due Date - 18/07/2019Legal Name - Reliance Industries Limited
Return Period - Apr-JunTrade Name - GSTN
Status - Filed

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

[BACK](#)

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



Statement for payment of self-assessed tax

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

Legal Name - Reliance Industries Limited
Period - Apr-Jun

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

File Nil GST CMP-08

3.Summary of self-assessed liability

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

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

BACK

DOWNLOAD FILED GST CMP-08

PAYMENT MADE

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

Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

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

3.Summary of self-assessed liability

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

(Amount in ₹ in all tables)

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

4.Verification

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

and belief and nothing has been concealed therefrom.

Date: 31-07-2019

Name of authorized signatory
ANGAD ARORADesignation / Status
CA

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

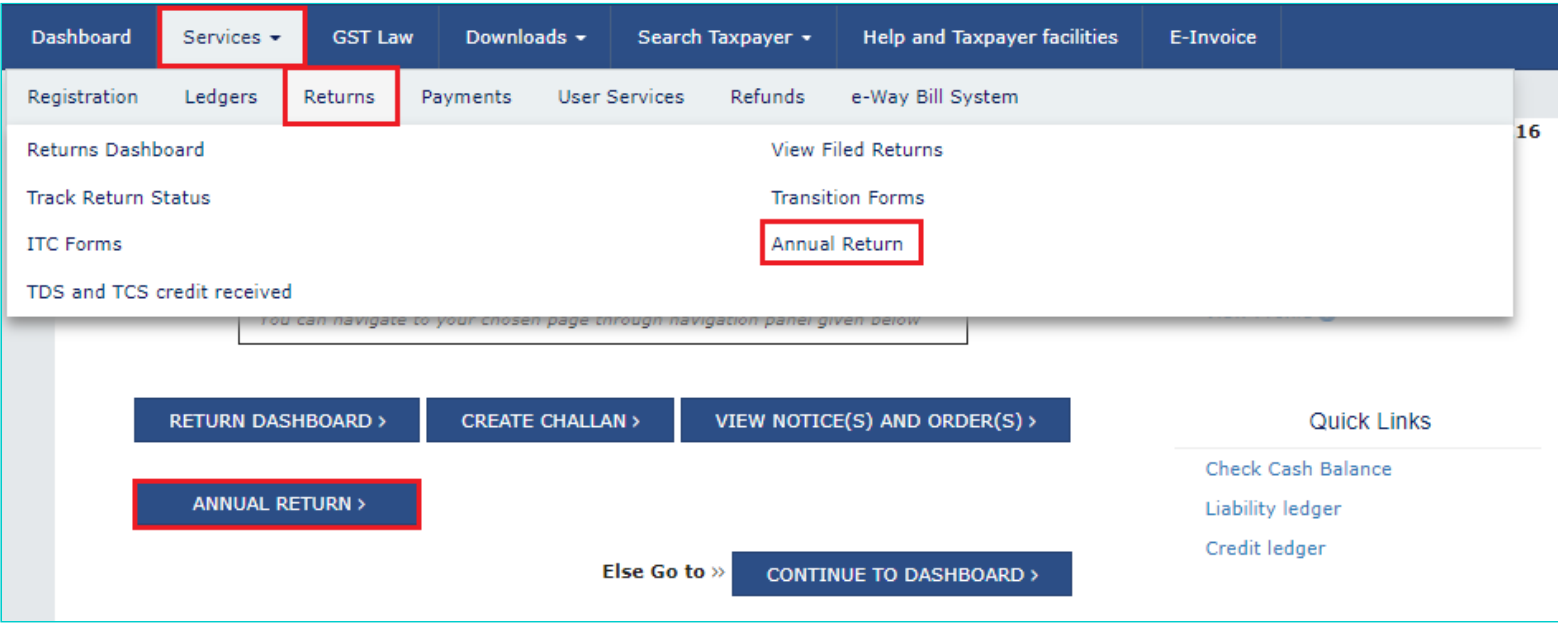
How can I create and file details in Form GSTR-4 (Annual Return) (For FY 2019-20 Onwards)?

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

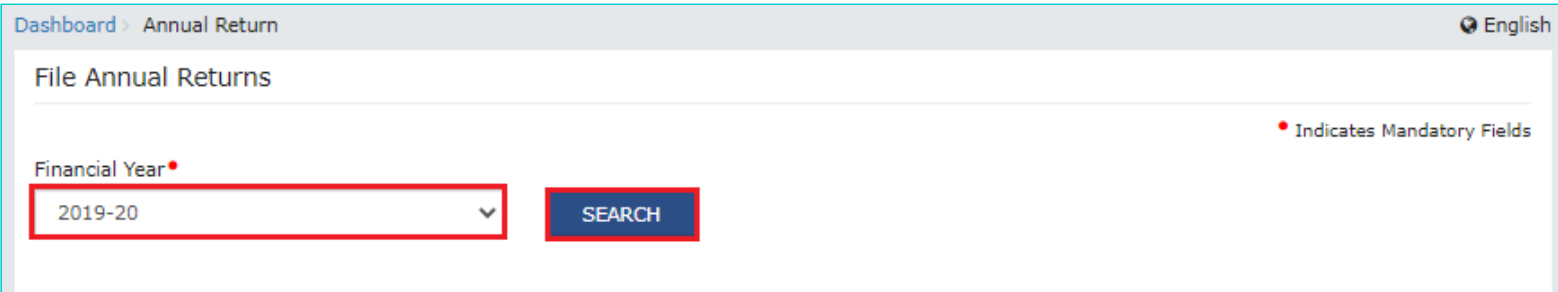
- (I) In case, you want to file NIL return in Form GSTR-4 (Annual Return), click [here](#).
- (II) In case, you want to file return in Form GSTR-4 (Annual Return), perform following steps:
- A. [Login and Navigate to Form GSTR-4 \(Annual Return\) page](#)
 - B. [Enter details in various tiles](#)
 -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

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

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



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



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

File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2019-20

SEARCH

Help

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

**Annual Return
GSTR-4**

Due Date - 30/04/2020

PREPARE ONLINE

UPLOAD/DOWNLOAD JSON

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

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

Upload/Download JSON

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

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

Note:

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

* Indicates mandatory fields

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Not filed

Due date -

HELP

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

30,88,920.00

SAVE

BACK

Note: You can click the Help link to view Help related to this page.

Table of Contents

- GSTR-4 Dashboard
- 4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)
- 4B. Inward supplies received from a registered supplier (attracting reverse charge)
- 4C. Inward supplies received from unregistered suppliers
- 4D. Import of Service
- 5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)
- 6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)
- 7. TDS/TCS Credit received
- 8. Payment of tax

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

DashboardReturnsAnnual ReturnsGSTR-4

English

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Not filed

Due date -

* Indicates mandatory fields

HELP

Save request acknowledged.

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

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

- 6 (a) **To file Nil return:** Nil Form GSTR-4 Annual Return can be filed by you, for the financial year, if you have, for all applicable quarters of the year
- NOT made any outward supply
 - NOT received any goods/services
 - Have NO other tax liability to report
 - Have filed all Form CMP-08 as Nil

6.1. Select the **File Nil GSTR4** check-box. Click **PROCEED TO FILE**.

☒ File Nil GSTR-4

Note: Nil return can be filed for the financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report.

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6.2. Return is ready to be filed. Click **PROCEED TO FILE**.

☒ File Nil GSTR-4

Note: Nil return can be filed for the financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report.

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6.3. Click **CONTINUE**.

**Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)**

Financial year 2019-20

1.	GSTIN	27ABKPW5626R1ZK
2.	(a) Legal name of the registered person	SURESH D WALUKAR
	(b) Trade name, if any	GSTN
3.	(a) Aggregate turnover in the preceding Financial Year	0.00
	(b) ARN	-
	(c) Date of ARN	-

Note: All amounts displayed in the tables are in ₹

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

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
0	0.00	0.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

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

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00

2.	Outward	0.00	0.00	0.00	0.00	0.00
3.	Total	0.00	0.00	0.00	0.00	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State / UT tax
0	0.00	0.00	0.00

[BACK](#)
[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)
[CONTINUE](#)

6.4. [Preview Form GSTR-4 \(Annual Return\)](#)

6.5. [Payment of Tax](#)

Note:

- If there are any interest liability to be declared, the same can be declared in "Interest payable" column.
- If Nil Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in "Late Fee Payable" column.
- "Additional Cash Required" column reflects the cash required to be paid through challan for payment of interest and late fee, after adjusting the amount available in Electronic Cash Ledger.

6.6. [File Form GSTR-4 \(Annual Return\) with DSC/ EVC](#)

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

6 (b) To file Form GSTR-4 (Annual Return):

B. Enter details in various tiles

4A. Inward supplies from registered supplier (other than reverse charge): To add details of inward supplies received from a registered supplier (other than reverse charge)

4B. Inward supplies from registered supplier (reverse charge): To add details of inward supplies received from a registered supplier (reverse charge)

4C. Inward supplies from unregistered supplier: To add details of inward supplies received from an unregistered supplier

4D. Import of Service: To add details of import of service

6. Tax rate wise inward and outward supplies: To enter tax rate wise details of outward supplies during the financial year

To view auto-drafted details:

5. Summary of CMP-08: To view auto-drafted details provided in filed Form CMP-08 for the financial year

7. TDS/TCS credit received: To view details related to TDS/TCS credit received

Click on the tile names to know more and enter related details:

4A. Inward supplies from registered supplier (other than reverse charge)

6.1. To add details of inward supplies received from a registered supplier (other than reverse charge), select **4A. Inward supplies from registered supplier (other than reverse charge)** from the "Select tables to add/view details" drop-down list.

Dashboard > Returns > Annual Returns > GSTR-4

English

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Not filed

Due date -

* Indicates mandatory fields

HELP ⓘ ↺

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

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge)

4B. Inward supplies from registered supplier (reverse charge)

4C. Inward supplies from unregistered supplier

4D. Import of service

5. Summary of CMP-08

6. Tax rate wise inward and outward supplies

7. TDS/TCS credit received

BACK

DETAILS (EXCEL)

PROCEED TO FILE

▼

6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are auto-populated based on the GSTIN of the supplier. Click the **Add (+)** button.

Note:

- You must provide all details related to one Supplier GSTIN tax rate wise here.
- Inward supplies attracting reverse charge, are not to be provided in table 4A and the same are required be provided in table 4B.
- Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▼

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

HELP ⓘ ↺

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27BKHPK3837P8ZB	Manish Koul	Maharashtra (27) ▼	<div>+</div>

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- In case, supplies are received from a composition taxpayer, the tax rate should be selected as '0' (Zero) from the Rate drop-down list.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▼

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)


HELP ⓘ ↺

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27BKHPK3837P8ZB	Manish Koul	Maharashtra (27) ▼	

Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	8,18,770.00	5% ▼	20469.25	20469.25		

BACK

SAVE

BACK


6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP ⓘ ↺

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27) ▼	

Pending records (Validation in progress/ could not be processed/ Processed with error(s))

Search :

Records Per Page : 10 ▼

 Download CSV

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Status	Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅		
1.	26AFNPS4801FDZ1	GSTN	Maharashtra	135.00	1.87	0.00	0.00	4.00	Processed with error	 

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Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▾

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

HELP ⓘ ↻

Save request acknowledged. ✕

Add details

* Indicates mandatory fields

Supplier GSTIN *

Trade/Legal name

Place of supply (Name of state/UT) *

Add details

Maharashtra (27) ▾

+

Processed records (Validated successfully)

Search :

Records Per Page :

10 ▾

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	27BKHPK3837P8ZB	Manish Koul	Maharashtra	8,18,770.00	0.00	20,469.25	20,469.25	0.00	<div><div></div><div></div></div>

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Note: Similarly, you can enter other details for the table.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▾

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

HELP ⓘ ↻

Add details

* Indicates mandatory fields

Supplier GSTIN *

Trade/Legal name

Place of supply (Name of state/UT) *

Add details

Maharashtra (27) ▾

+

Processed records (Validated successfully)

Search :

Records Per Page :

10 ▾

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	07AQDPP8277H7Z7	Monish Dressing	Maharashtra	21,32,720.50	3,04,876.27	0.00	0.00	0.00	<div><div></div><div></div></div>
2.	27BKHPK3837P8ZB	Manish Koul	Maharashtra	8,18,770.00	0.00	20,469.25	20,469.25	0.00	<div><div></div><div></div></div>
3.	07AEFPA4963B1ZY	Ranu ahuja	Maharashtra	12,65,375.00	68,506.85	0.00	0.00	0.00	<div><div></div><div></div></div>
4.	27ELFPP5868D2ZN	Pramod Shetty	Maharashtra	39,71,034.50	0.00	2,98,441.67	2,98,441.67	0.00	<div><div></div><div></div></div>

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4B. Inward supplies from registered supplier (reverse charge)

6.1. To add details of inward supplies received from a registered supplier (reverse charge), select **4B. Inward supplies from registered supplier (reverse charge)** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details4B. Inward supplies from registered supplier (reverse charge)▼

4B. Inward supplies received from a registered supplier (attracting reverse charge)HELP ⓘ ↺

Add details* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27)▼	

BACK

6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are auto-populated based on the GSTIN of the supplier. Click the **Add (+)** button.

Note: Inward supplies other than those attracting reverse charge, are not to be provided in table 4B and the same need be provided in table 4A

Select tables to add/view details4B. Inward supplies from registered supplier (reverse charge)▼

4B. Inward supplies received from a registered supplier (attracting reverse charge)HELP ⓘ ↺

Add details* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27AABMH6447A1ZA	FINANCIAL POWER SOI	Maharashtra (27)▼	

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

- Note:**
- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
 - The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge)

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27AABMH6447A1ZA	FINANCIAL POWER SOI	Maharashtra (27)	<div></div>

Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	29,700.00	18% ▾	2673.00	2673.00		<div></div>

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

- Note:
- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
 - To search in the list of added records, enter the relevant text/value in the **Search** field.
 - To view records per page, select the required number of records from the **Records Per Page** drop-down list.
 - To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge)

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP

Save request acknowledged.

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27)	<div></div>

Processed records (Validated successfully)

Search :

Records Per Page : 10 ▾

Download CSV

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	Maharashtra	29,700.00	0.00	2,673.00	2,673.00	0.00	<div><div></div><div></div></div>

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Note: Similarly, you can enter other details for the table.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge)

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP ⓘ ↺

Add details

* Indicates mandatory fields

Supplier GSTIN *

Trade/Legal name

Place of supply (Name of state/UT) *

Add details

Maharashtra (27)

Processed records (Validated successfully)

Search :

Records Per Page : 10

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	22AQAPK5941N1ZR	Bir pahwa	Maharashtra	53,000.00	9,540.00	0.00	0.00	0.00	
2.	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	Maharashtra	29,700.00	0.00	2,673.00	2,673.00	0.00	

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

4C. Inward supplies from unregistered supplier

6.1. To add details of inward supplies received from an unregistered supplier, select **4C. Inward supplies from unregistered supplier** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

Add details

* Indicates mandatory fields

☐ Reverse charge

Supplier PAN

Trade/Legal name

Place of supply (Name of state/UT) *

Add details

Maharashtra (27)

BACK

6.2. Select the checkbox for Reverse Charge, if applicable. In the **Supplier PAN** field enter the PAN of the supplier, if any. Enter the **Trade/Legal Name** of the supplier. In case of supplies liable to reverse charge, select the **Supply Type** from the drop-down list. Click the **Add (+)** button.
Note: The record can also be added without providing the PAN details, if same is not available

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ?



Add details

* Indicates mandatory fields

☒ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Supply type *	Add details
GMQPS8264A	Super Traders	Maharashtra (27)	Intra-State	

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ?



Add details

* Indicates mandatory fields

☒ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Supply type *	Add details
GMQPS8264A	Super Traders	Maharashtra (27)	Intra-State	

Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	76,760.00	5%	1919.00	1919.00		

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

Save request acknowledged. X

Add details

* Indicates mandatory fields

☐ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27) ▼	<div>+</div>

Processed records (Validated successfully)

Search :

Records Per Page :

10 ▼

[Download CSV](#)

Sr. no.	Supplier PAN ⇅	Trade/Legal name ⇅	Reverse charge ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
						Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	GMQPS8264A	Super Traders	Y	Maharashtra	76,760.00	0.00	1,919.00	1,919.00	0.00	<div><div>✎</div><div>🗑</div></div>

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Note: Similarly, you can enter other details for the table.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ



Add details

* Indicates mandatory fields

☐ Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27) ▼	<input type="button" value="Add"/>

Processed records (Validated successfully)

Search :

Records Per Page : 10 ▼

[Download CSV](#)

Sr. no.	Supplier PAN ↕	Trade/Legal name ↕	Reverse charge ↕	Place of supply (Name of state/UT) ↕	Taxable value (₹) ↕	Amount of tax				Action
						Integrated tax (₹) ↕	Central tax (₹) ↕	State/UT tax (₹) ↕	Cess (₹) ↕	
1.	CEHPS3060R	Suresh Khare	N	Maharashtra	2,16,730.00	0.00	0.00	0.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
2.	GMQPS8264A	Super Traders	Y	Maharashtra	76,760.00	0.00	1,919.00	1,919.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
3.	BOXPP0642F	Ashok Pawar	N	Maharashtra	1,97,220.00	0.00	0.00	0.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
4.	AQWPK5528P	Kishori Lal	Y	Maharashtra	1,80,000.00	0.00	16,200.00	16,200.00	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

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BACK

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

4D. Import of service

6.1. To add details of import of service, select **4D. Import of service** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details

4D. Import of service ▼

4D. Import of services

HELP ⓘ



Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *	Add details
Maharashtra (27) ▼	<input type="button" value="Add"/>

BACK

6.2. Click the **Add (+)** button.

Note: Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

Select tables to add/view details

4D. Import of service

4D. Import of services

HELP ⓘ ↺

Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *

Add details

Maharashtra (27)



BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4D. Import of service

4D. Import of services

HELP ⓘ ↺

Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *

Add details

Maharashtra (27)



Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax		Actions
			Integrated tax (₹)	Cess (₹)	
1.	38,700.00	18% ▾	6966.00		

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

4D. Import of services

HELP ⓘ ↺

Save request acknowledged.

Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *

Maharashtra (27)

Add details

Processed records (Validated successfully)

Download CSV

Sr. no.	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax		Action
			Integrated tax (₹) ⇅	Cess (₹) ⇅	
1.	Maharashtra	38,700.00	6,966.00	0.00	<div></div> <div></div>

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

5. Summary of CMP-08

6.1. To view auto-drafted details, as provided in filed Form CMP-08 for the financial year, select **5. Summary of CMP-08** from the "Select tables to add/view details" drop-down list.

Note: Summary of self-assessed liability is auto-populated in Table-5 of GSTR-4 Annual Return on basis of filed Form CMP-08 & is non-editable.

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

HELP ⓘ ↺

Sr. no.	Description	Value (₹)	Amount of tax			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Ces
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,884.80	50,884.80	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	
4.	Interest paid, if any		0.00	0.00	0.00	

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

6. Tax rate wise inward supplies attracting reverse charge and outward supplies

6.1. To enter tax rate wise details of outward supplies select **6. Tax rate wise inward and outward supplies** from the "Select tables to add/view details" drop-down list.
6.2. Enter the details and click **SAVE**.

- Note:**
- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
 - You can declare your outward supplies in the user input cells in row 12 -16. Once you click on 'Proceed to file' button, Table 4B, 4C and 4D data will be auto-populated in Table 6 with inward supplies attracting reverse charge (rate wise) in row 1-11.

Select tables to add/view details6. Tax rate wise inward and outward supplies

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

This table does not include the system computed Inward supplies based on inputs provided in table 4B, 4C and 4D, if applicable. You can declare the Outward supplies, if any in the user input cells. System computed inward supplies, if any shall be available on preview after you have clicked on 'Proceed to file' button.

Type of supply (Outward/Inward)	Rate of tax (%)	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)
Inward	0	0.00	0.00	0.00	0.00
Inward	0.1	0.00	0.00	0.00	0.00
Inward	0.25	0.00	0.00	0.00	0.00
Inward	1	0.00	0.00	0.00	0.00
Inward	1.5	0.00	0.00	0.00	0.00
Inward	3	0.00	0.00	0.00	0.00
Inward	5	0.00	0.00	0.00	0.00
Inward	7.5	0.00	0.00	0.00	0.00
Inward	12	0.00	0.00	0.00	0.00
Inward	18	0.00	0.00	0.00	0.00
Inward	28	0.00	0.00	0.00	0.00
Outward	0	0.00		0.00	0.00
Outward	1	1,01,76,960.00		50,884.80	50,884.80
Outward	2	0.00		0.00	0.00
Outward	5	1,34,620.00		3,365.50	3,365.50
Outward	6	0.00		0.00	0.00

BACKSAVE

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

7. TDS/TCS credit received

6.1. To view details related to TDS/TCS credit received, select **7. TDS/TCS credit received** from the "Select tables to add/view details" drop-down list.
Note:

- Amount of TDS and TCS are auto-drafted based on the Returns/ Statements filed by TDS and TCS taxpayers. The values in Table 7, TDS and TCS credit received will be populated based on the amount accepted and credited to Electronic cash ledger during that financial year.
- Details provided in Table 7 cannot be edited.

Select tables to add/view details

7. TDS/TCS credit received

7. TDS/TCS Credit received

HELP ⓘ ↺

Search :

Records Per Page :

10

[Download CSV](#)

GSTIN of Deductor / ecommerce operator ⇅	Gross value (₹) ⇅	Amount of tax	
		Central tax (₹) ⇅	State/UT tax (₹) ⇅
27ABKPW5626R1DT	9,26,372.00	9,172.00	9,172.00

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C. Preview GSTR-4

7. Once all the required details are entered, navigate BACK to go to the Form GSTR-4 (Annual Return) Dashboard page.

Select tables to add/view details

7. TDS/TCS credit received

7. TDS/TCS Credit received

HELP ⓘ ↺

Search :

Records Per Page :

10

[Download CSV](#)

GSTIN of Deductor / ecommerce operator ⇅	Gross value (₹) ⇅	Amount of tax	
		Central tax (₹) ⇅	State/UT tax (₹) ⇅
27ABKPW5626R1DT	9,26,372.00	9,172.00	9,172.00

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BACK

8. Click **PROCEED TO FILE** button. A confirmation message is displayed that return is ready to be filed.

DashboardReturnsAnnual ReturnsGSTR-4

English

Ready to file as on 15/07/2020.

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Ready to File

Due date -

* Indicates mandatory fields

HELP

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

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

9. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).

Ready to file as on 15/07/2020.

* Indicates mandatory fields

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Ready to File

Due date -

HELP

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

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

Click here to download Excel - File 1

10. The PDF/Excel file is displayed.

FORM GSTR-4

(See Rule 62)

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification

No. 02/2019- Central Tax (Rate)

Year

2019-20

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade Name	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,88,920.00
	(b)	ARN	-
	(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
0	0.00	0.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08

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

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

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

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00
2.	Outward	0.00	0.00	0.00	0.00	0.00
3.	Total	0.00	0.00	0.00	0.00	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State/UT tax
0	0.00	0.00	0.00

8. Tax, interest, late fee payable and paid

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	0.00	0.00	0.00	0.00	0.00	0.00
2.	Central tax	0.00	0.00	0.00	0.00	0.00	0.00
3.	State/UT tax	0.00	0.00	0.00	0.00	0.00	0.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

Sensitivity: Internal \ Companywide usage

	A	B	C	D	E	F	G	H
4								
5		Financial Year	2019-2020					
6	1	GSTIN	27ABKPW5626R1ZK					
7	2a.	Legal Name	SURESH D WALUKAR					
8	2b.	Trade Name (if any)						
9	2c.	ARN						
10	2d.	Date of ARN						
11	2e.	Status of return filing	Not Filed					
12	2f.	Date of generation	15/07/2020					
13	3.	Aggregate turnover in the preceding Financial Year	3,088,920.00					
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								

1,2&3 Basic information4A. Supplies - other than RC4B. Supplies - Reverse charge4C. Supplies from Unregistered4D. Import of service ...

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

D. Proceed to File and Payment of Tax

11. Click **PROCEED TO FILE** button.

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

FY - 2019-20

Status - Ready to File

Due date -

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

30,88,920.00

SAVE

☐ File Nil GSTR-4

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

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

12. Preview for Form GSTR-4 (Annual Return) is displayed. Click the **CONTINUE** button.

Skip to Main Content

 **Goods and Services Tax**

SURESH D WALUKAR
27ABKPW5626R1ZK

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Returns

Annual Returns

GSTR-4

English

FORM GSTR-4

[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)

Financial year

2019-20

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade name, if any	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,88,920.00
	(b)	ARN	-
	(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

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

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	6,70,710.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,884.80	50,884.80	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any		0.00	0.00	0.00	0.00

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		TDS/TCS	State/UT tax

	Central tax	State / UT tax
1	9,26,372.00	9,172.00
		9,172.00

[BACK](#)[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)[CONTINUE](#)

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Site Last Updated on

Designed & Developed by GSTN

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

13. The **8. Tax, Interest, late fee payable and paid** page is displayed.

[Dashboard](#) > [Returns](#) > [Annual Returns](#) > [GSTR-4](#) > **8. Tax, interest, late fee payable and paid**English

Select tables to add/view details Select tables to add/view details

8. Tax, interest, late fee payable and paid [HELP](#) [↺](#)

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08) (₹)		Ad
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	16,506.00	0.00	16,506.00	0.00	
2.	Central tax	20,792.00	54,250.00	20,792.00	50,885.00	
3.	State / UT tax	20,792.00	54,250.00	20,792.00	50,885.00	
4.	Cess	0.00	0.00	0.00	0.00	

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

[BACK](#) [CREATE CHALLAN](#) [DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#) [DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#) [FILE GSTR-4](#)

14.1. The cash ledger balance as available on date is shown in below table.

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08) (₹)		Additional cash required
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	16,506.00	0.00	16,506.00	0.00	
2.	Central tax	20,792.00	54,250.00	20,792.00	50,885.00	
3.	State / UT tax	20,792.00	54,250.00	20,792.00	50,885.00	
4.	Cess	0.00	0.00	0.00	0.00	

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

- Note:**
- Net liabilities is calculated as Tax payable (on Inward supplies related to reverse charge, as reported in Table 4B, 4C and 4D and Outward supplies as reported in Table 6) – Tax amount already paid (through filed Form CMP-08 as shown in Table 5) – Adjustment of negative liability (Excess amount deposited through Form CMP-08).
 - “Additional Cash Required” column reflects the cash required to be paid through challan for payment of tax, interest and late fee, after adjusting the amount available in Electronic Cash Ledger.
 - If there are any interest liability to be declared, the same can be declared in “Interest payable” column.
 - If Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in “Late Fee Payable” column.

14.2 (a). Scenario 1: If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

i. If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then a part payment of liability can be made from available balance of the Electronic Cash Ledger. Additional cash required to be paid by taxpayer is shown in the "Tax to be paid, Interest to be paid and Late Fee to be paid" column.

You may directly create challan for payment of remaining part of liability, by clicking on the **CREATE CHALLAN** button.

Dashboard > Returns > Annual Returns > GSTR-4 > 8. Tax, interest, late fee payable and paid

English

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	0.00	User Input	0.00	0.00

☐

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

- ii. The **Create Challan** page is displayed.
- Note:** In the Tax Payment grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with amount of remaining part of liability (for which payment is to be made). You cannot edit the amount shown in challan.
- iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the **GENERATE CHALLAN** button.

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	1365	253		1950		3,568
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	1365	253		1950		3,568
Total Challan Amount:		₹ 7,136 /-				
Total Challan Amount (In Words):		Rupees Seven Thousand One hundred Thirty-Six Only				

Payment Modes

☒

E-Payment

☐

Over The Counter

☐

NEFT/RTGS

GENERATE CHALLAN

v. The Challan is generated.

Challan successfully generated

GST Challan

CPIN	Challan Generation Date	Challan Expiry Date
20072700000005	17/07/2020 14:58:18	01/08/2020

Mode of Payment :-E-Payment

Details Of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
27ABKPW5626R1ZK	mXXXXXXXXXX@XXXXXXXXXXXXXin	7XXXXX6673
Name	Address	
SURESH D WALUKAR	XXXXXXXXXX Maharashtra,400005	

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	1,365	253	0	1,950	0	3,568
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	1,365	253	0	1,950	0	3,568
Total Challan Amount:		₹ 7,136 /-				
Total Challan Amount (In Words):		Rupees Seven Thousand One hundred Thirty-Six Only				

Select Mode of E-Payment

☐

Preferred Banks

☐

Net Banking

☐

BHIM UPI

DOWNLOADMAKE PAYMENT

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, you may raise grievance under "Services>Payments>Grievance against payment(GST PMT-07)"

ⓘ *Awaiting Bank Confirmation: For e-payment mode of payment, if the maker has made a transaction and checker approval is not communicated by bank to GST System.

ⓘ *Awaiting Bank Clearance: For OTC mode of payment, if bank has acknowledged the challan but remittance confirmation is not communicated by bank to GST System.

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

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

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm

the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

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

14.2 (b). Scenario 2: If available balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities

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

DashboardReturnsAnnual ReturnsGSTR-48. Tax, interest, late fee payable and paidEnglish

Select tables to add/view detailsSelect tables to add/view details

8. Tax, interest, late fee payable and paidHELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.0
Interest	0.00	253.00	253.00	0.00	506.0
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.0

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

15. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)/ DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).

Select tables to add/view details

Select tables to add/view details



8. Tax, interest, late fee payable and paid

HELP



Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.00
Interest	0.00	253.00	253.00	0.00	506.00
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.00

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

16. The summary page of Form GSTR-4 (Annual Return) is displayed.

FORM GSTR-4
[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)

Year 2019-20

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade Name	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,89,200.00
	(b)	ARN	-
	(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
5	6,70,821.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08

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

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

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

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State/UT tax
1	9,26,372.00	9,172.00	9,172.00

8. Tax, interest, late fee payable and paid

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
3.	State/UT tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

E. File Form GSTR-4 (Annual Return) with DSC/ EVC

17. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-4** button.

Note: File button gets enabled only if you have-

- No 'Additional cash (which) is required' to be paid for liabilities, if any.
- Clicked on declaration check box and have selected authorized signatory details from the drop-down list.

Dashboard > Returns > Annual Returns > GSTR-4 > 8. Tax, interest, late fee payable and paid

English

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP ⓘ ↺

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.0
Interest	0.00	253.00	253.00	0.00	506.0
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.0

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
verse	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

☒

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

Authorised Signatory ^{*}

SURESH WALUKAR

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

18. Click **YES** button.



WARNING

Kind attention: You are about to agree with liabilities declared, as indicated. Relevant amounts will be deducted from Electronic Cash Ledger and accordingly liability will be reduced. Once the entries are made, these can NOT be reversed. Are you sure you want to continue?


YES

NO

19. The **File return/statement** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.


Dashboard > Returns > Annual Returns > GSTR-4 > File return/statement English


Type of return/statement	Return Period	GSTIN
GSTR-4	2019-20	27ABKPW5626R1ZK



Warning

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

 DSC is compulsory for Companies & LLP

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


FILE WITH DSC

FILE WITH EVC

20. The success message is displayed and ARN is displayed. Status of the Form GSTR-4 (Annual Return) return changes to "Filed". Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format.

Dashboard > Returns > Annual Returns > GSTR-4 > File English

GSTIN - 27ABKPW5626R1ZK	Legal name - SURESH D WALUKAR	Trade/Legal Name -
Financial year - 2019-20	Status - Filed	Due date -

 GSTR-4 of 27ABKPW5626R1ZK for the Financial Year 2019-20 has been successfully filed on 17/07/2020. The Acknowledgment Reference Number is AA270320000120E. The GSTR-4 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View Filed Returns. This message is sent to your registered Email ID and Mobile Number.

BACK

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

Note: After Form GSTR-4 is filed:

- ARN is generated on successful filing of the Form GSTR-4 (Annual Return) Return.
- An SMS and an email are sent to the taxpayer on his registered mobile and email id.

21. The Final page of Form GSTR-4 (Annual Return) is displayed.

FORM GSTR-4
[See Rule 62]

**Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)**

Year	2019-20
------	---------

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade Name	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,89,200.00
	(b)	ARN	AA270320000120E
	(c)	Date of ARN	17/07/2020

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
5	6,70,821.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08

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

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

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

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State/UT tax
1	9,26,372.00	9,172.00	9,172.00

8. Tax, interest, late fee payable and paid

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax paid	Interest paid	Late fee paid
1.	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
3.	State/UT tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

Verification

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

Date: 17/07/2020

Name of Authorized Signatory

SURESH WALUKAR

Designation / Status
Officer

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

GST Annual Return & Reconciliation Statement

**GST Session
Webinar**

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



Contents

Annual Return – GSTR 9

- ❑ Introduction and legal Framework for GST Annual Return (Form GSTR 9)
- ❑ Overview of Annual Return
- ❑ Table-wise Analysis of GSTR 9

Reconciliation Statement – GSTR 9C

- ❑ Legal Framework for filing Reconciliation statement
- ❑ Documentary/ Data Requirements
- ❑ Detailed discussion on preparing and furnishing of Reconciliation Statement
- ❑ Introduction to GSTR 9C Offline Template
- ❑ Table-wise Analysis of GSTR 9C
- ❑ Guidelines for filing of GST Reconciliation Statement
- ❑ Structure of Form GSTR 9C
- ❑ Clause by clause analysis of GSTR 9C
- ❑ Summary and Conclusion

Introduction and Legal Framework



Annual Return

Brief Introduction to Annual Returns

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

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



Who Shall File?



Who need not
file?



Importance



Contents of
Annual Return

Aggregate Turnover

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

Period and Turnover

A

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

Entities having Multiple GSTINs

B

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

Nature of T/O

C

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

Outward Type

D

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

Annual Return - Basics

Dashboard > Annual Return English

File Annual Returns

Financial Year • Indicates Mandatory Fields

2020-21 ▼ SEARCH

<p>Annual Return GSTR9</p> <p>Due Date - 31/12/2021</p> <p>PREPARE-ONLINE PREPARE OFFLINE</p>	<p>Reconciliation Statement GSTR 9C</p> <p>Due Date - 31/12/2021</p> <p>INITIATE-FILING PREPARE OFFLINE</p>
---	---

Annual Return – Online Preparation

Help

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

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

during the Financial Year

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

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

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

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

Annual Return – Menu Selection

GSTR-9 Annual return for Normal taxpayers



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

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

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

Annual Return - Header

GSTIN -

Legal Name -
LIMITED

Trade Name - C...

Status - Not filed

FY - 2020-21

Due Date - 31/12/2021

Steps to prepare GSTR-9 return online


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

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1/IFF SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

DOWNLOAD TABLE 8A DOCUMENT DETAILS



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

Annual Return – Tables

Table 4 to 9

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

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

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

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

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

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

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

8. Other ITC related information

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

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

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

Annual Return – Tables

Table 10 to 18

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

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

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

Taxable value	Tax Paid
₹-	₹-

15. Particulars of Demands and Refunds

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

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

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

17. HSN wise summary of Outward Supplies

No. of Records-

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

18. HSN wise summary of Inward Supplies

No. of Records-

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

Annual Return – Tables

Table 19 and Submission Details

19. Late fee payable and paid

Late fee payable

₹ -

Late fee paid

₹ -

Steps to file your GSTR-9 return

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

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

Clause by clause Analysis of Annual Return



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

Table 4 (A-H)

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

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

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

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

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

Table 4 (I-N)

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

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

GSTR 1 Table 9B

.42

₹19,12,886

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

GSTR 1 Table 9B

44

₹3,27,666

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

₹0.00

₹0.00

₹0.00

₹0.00

₹0.00

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

₹0.00

₹0.00

₹0.00

₹0.00

₹0.00

(M) Sub total (I to L above)

-₹2,07,77,210.6

-₹5,69,460.98

-₹15,85,219.60

-₹15,85,219.60

₹0.00

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

₹3,57,20,50,159

GSTR 9C Table. 7F

.00

₹28,74,03,809.00

₹0.00

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

Table 5 -Details of OS–Tax not payable

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

Table 5 (A-G)

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

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

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

Table 5 -Details of OS–Tax not payable

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

Table 5 (H-N)

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

₹0.00

GSTR 1 Table 9B

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

₹0.00

GSTR 1 Table 9B

(J) Supplies declared through Amendments (+)

₹0.00

GSTR 1 Table 9A & 9C

(K) Supplies reduced through Amendments (-)

₹0.00

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

(L) Sub total (H to K)

₹0.00

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

₹0.00

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

₹3,56,54,77.9

₹6,75,20,756.

GSTR 9C Table. 7F

₹0.00

Table 6 -Details ITC availed during the FY

6.Details of ITC availed during the financial year

Table 6 (A-D)

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

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹16,78,81,960.10	₹21,68,76,286.69	₹21,68,76,286.69	
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹16,72,74,390.21	₹21,57,89,091.07	₹21,57,89,091.07	₹0.00
	Capital goods		₹0.00		
	Input Services	₹6,03,969.89	₹8,16,027.64		
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00		
	Capital goods	₹0.00	₹0.00		
	Input Services	₹0.00	₹1,48,657.64		
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				₹0.00
	Capital goods				₹0.00
	Input Services	₹3,600.00	₹1,22,510.40	₹1,22,510.40	₹0.00

GSTR 3B Table 4A

GSTR 3B Table 4A (5)

GSTR 3B Table 4A (3)

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

**Amendment on RCM Credits:-
Option to fill all credits in "6D"**

Inward Supply – B2B

Inward Supply – RCM (URP)

Inward Supply – RCM (RP)

Table 6 -Details ITC availed during the FY

Table 6 (E-O)

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

Table 7 -Details ITC availed during the FY

Table 7 (A-J)

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

Help ?

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	Non Payment of Consideration – 180 days		₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	Ineligible Credits distributed by ISD	
(C) As per Rule 42	Common credits on Inputs or Input Services or Capital Goods used for Taxable & Exempted Supplies			₹0.00
(D) As per Rule 43				₹0.00
(E) As per section 17(5)	Ineligible ITC like F&B, Gifts, Samples, etc		₹0	
(F) Reversal of TRAN-I credit	TRAN 1 & 2 – Credit Reversal		₹0.00	₹0
(G) Reversal of TRAN-II credit			₹0.00	₹0
(H1) Other reversals (pl. specify)	Other Reversals			
(I) Total ITC Reversed (Sum of A to H above)	₹0.00			₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹16,78,81,960.10	GSTR 9C - Table 12E		₹0.00

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

Table 8 - Other ITC related information

8. Other ITC related information

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

Table 8 (A-D)

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

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

GSTR 9 - Table No 13

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

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

Table 8 - Other ITC related information

Table 8 (E-K)

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

GSTR 3B Table 4D

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

Table 9 - Details of tax paid as declared in returns

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

Table 9

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

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

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

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

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

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

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

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

GSTR 9C – Table 7F

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

**GSTR 9 C –
Table 12C**

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

GSTR 9 C – Table 5Q

Table 14 - Differential TaxPaid

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

Table 14

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

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

Table 15 - Particulars of demands and Refunds

15. Particulars of Demands and Refunds

Table 15

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

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

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

**For the FY 2023-24
– optional to fill this table**

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

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

Table 16 (A-C)

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

**For the FY 2023-24
– optional to fill this table**

Table 17 – HSN summary of Outward Supplies

HSN wise summary of Outward Supplies

Table 17

Goods

Services

GSTR 1 Table 12

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

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

TO>5CR - HSN 6 digit

TO<5CR - HSN 4 digit – B2B

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

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

Processed Records

[illegible]

Table 18 – HSN summary of Inward Supplies

HSN wise summary of Inward Supplies

Table 18

Goods

Services

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

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

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

Processed Records

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

Table 19 – Late Fees payable and paid

Table 19

19. Late fee payable and paid

File button shall be enabled only if, you have-

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

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

Cash Ledger Balance

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

Late fee payable and paid

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

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

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

Generating draft Return and Filing of Annual Return

Steps to file your GSTR-9 return

Table 19

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

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

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

GSTR-9 Annual return for Normal taxpayers

Ready to file as on 19/11/2021

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

Welcome!!

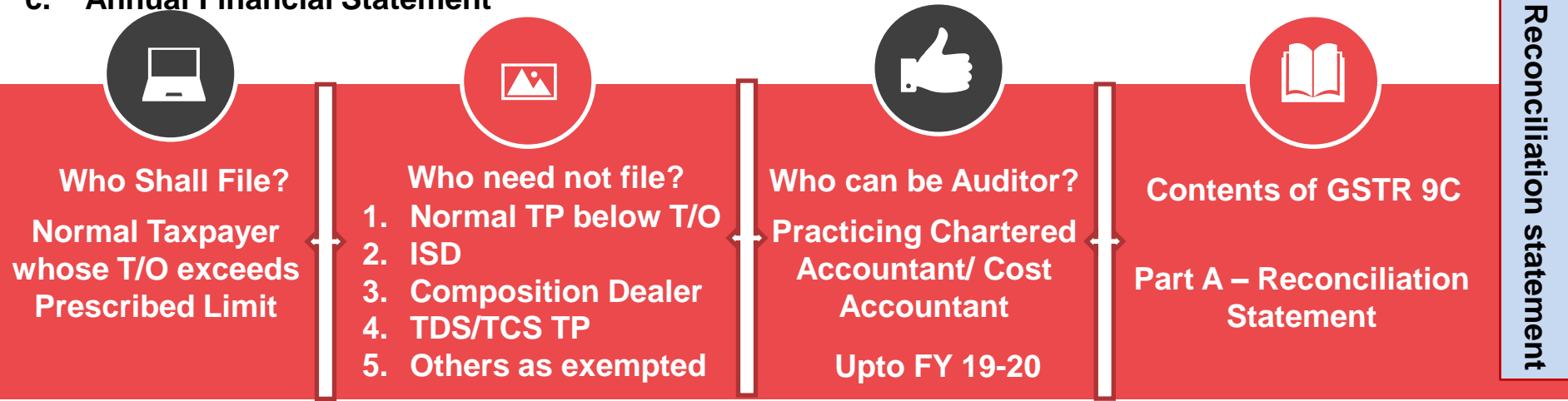
GST Reconciliation Statement – Form GSTR 9C



GST Reconciliation Statement – Legal Provisions

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

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



Steps for Filing Reconciliation Statement

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

Fill in relevant
details for all tables
in Offline Template

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

Generate JSON file
to upload GSTR 9C

By
Taxpayer

Login to GST
Portal (GST Reco
Interface) & upload
JSON file

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

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

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

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



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

- 1
- 2
- 3

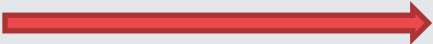
System Generated Summary based on Annual Return – GSTR 9C (Extract)

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

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

4

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



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

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

Guidelines for Furnishing GSTR 9C



Guidelines for Filing Reconciliation Statement

Once filed, GSTR 9C cannot be amended or revised

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

Cross check figures from Annual Return to avoid errors

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

It is prudent to verify all figures before submission

Pay additional tax (if any) through DRC 03

Check Security Settings for error free submission

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

Introduction to GSTR 9C Offline Template



GST Offline Template – Steps to Download

Download Path – www.gst.gov.in → Downloads → GSTR 9C Offline Tool



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e-W

Offline Tools

Proposed Return documents

GST Statistics

New Return Offline Tool (Beta)

Tran-1 Offline Tools

GSTR3B Offline Utility

ITC03 Offline Tool

GST ARA 01 - Application for Advance Ruling

GSTR 6 Offline Tool With Amendments

GSTR7 Offline Utility

GSTR10 Offline Tool

GSTR-9A Offline Tool

Returns Offline Tool

Tran-2 Offline Tools

ITC01 Offline Tool

ITC04 Offline Tool

GSTR 4 Offline Tool

GSTR 11 Offline Tool

GSTR8 Offline Tool

GSTR-9 Offline Tool

GSTR-9C Offline Tool




GST Offline Template – Steps to Download

[Home](#) > [Downloads](#) > [Returns](#)

GSTR-9C Offline Utility (v2.0)

The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the auditor certified GSTR-9C reconciliation statement for financial years prior to FY 2020-21 in offline mode.

For FY 2020-21, taxpayer can use this tool to prepare the self-certified GSTR-9C reconciliation statement in offline mode.

The utility can be downloaded from this link. [Download](#) 

Your downloaded (GSTR9C Offline Tool) zip file contains:

- GSTR_9C_Offline_Utility (Excel Macro)
- ReleaseNotes



Information

Are you sure you want to download this utility?

CANCEL

PROCEED

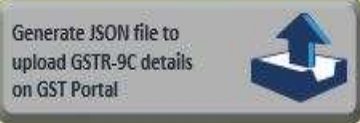
GST Offline Template – Introduction



Open GSTR-9C JSON File
Downloaded from GST Portal

To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details.

5



Generate JSON file to
upload GSTR-9C details
on GST Portal

To generate a JSON (.json) file to
upload GSTR-9C details added in
offline tool on GST Portal

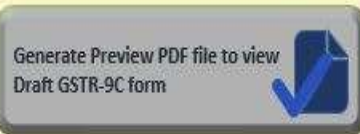
4



Open GSTR-9C JSON Error File
Downloaded from GST Portal

To open GSTR-9C JSON (.json) error file downloaded
from GST portal to view/edit/add details.

6



Generate Preview PDF file to view
Draft GSTR-9C form

To generate a PDF file to view
GSTR-9C draft form based on
details added in offline tool

3

PART -A - Reconciliation Statement

GSTIN *	
Financial Year *	
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN *	

Yes – Part B(i)
No – Part B (ii)

Proceed to fill PART -A

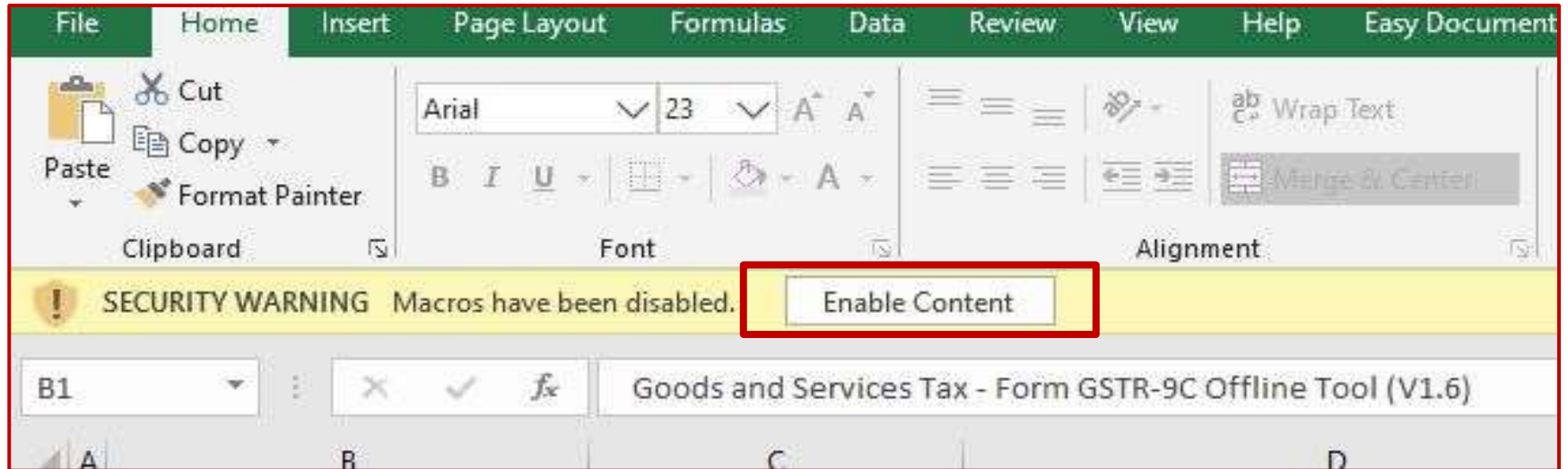
1

Proceed to fill PART -B

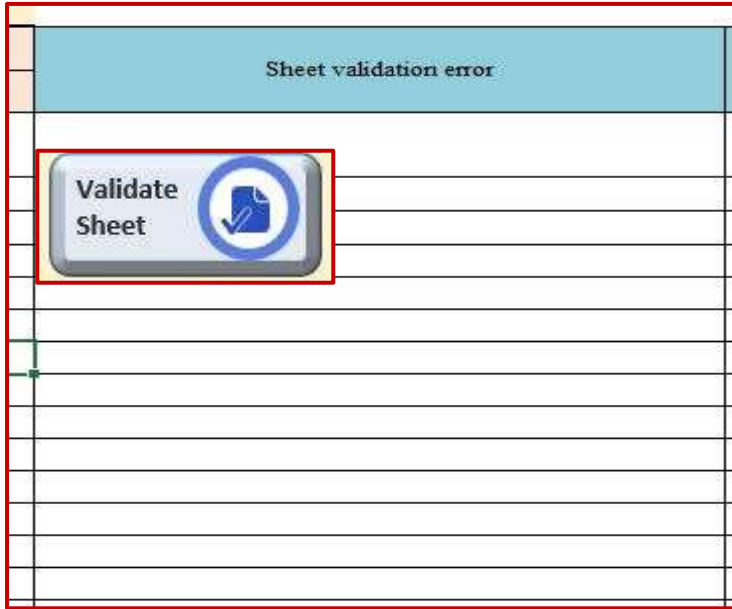
2

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

GST Offline Template – Introduction



GST Offline Template – Introduction



		Sheet validation error	
	Amount (₹)		
	0.00		
	0.00		
		Mandatory field cannot be left blank.	
	0.00		

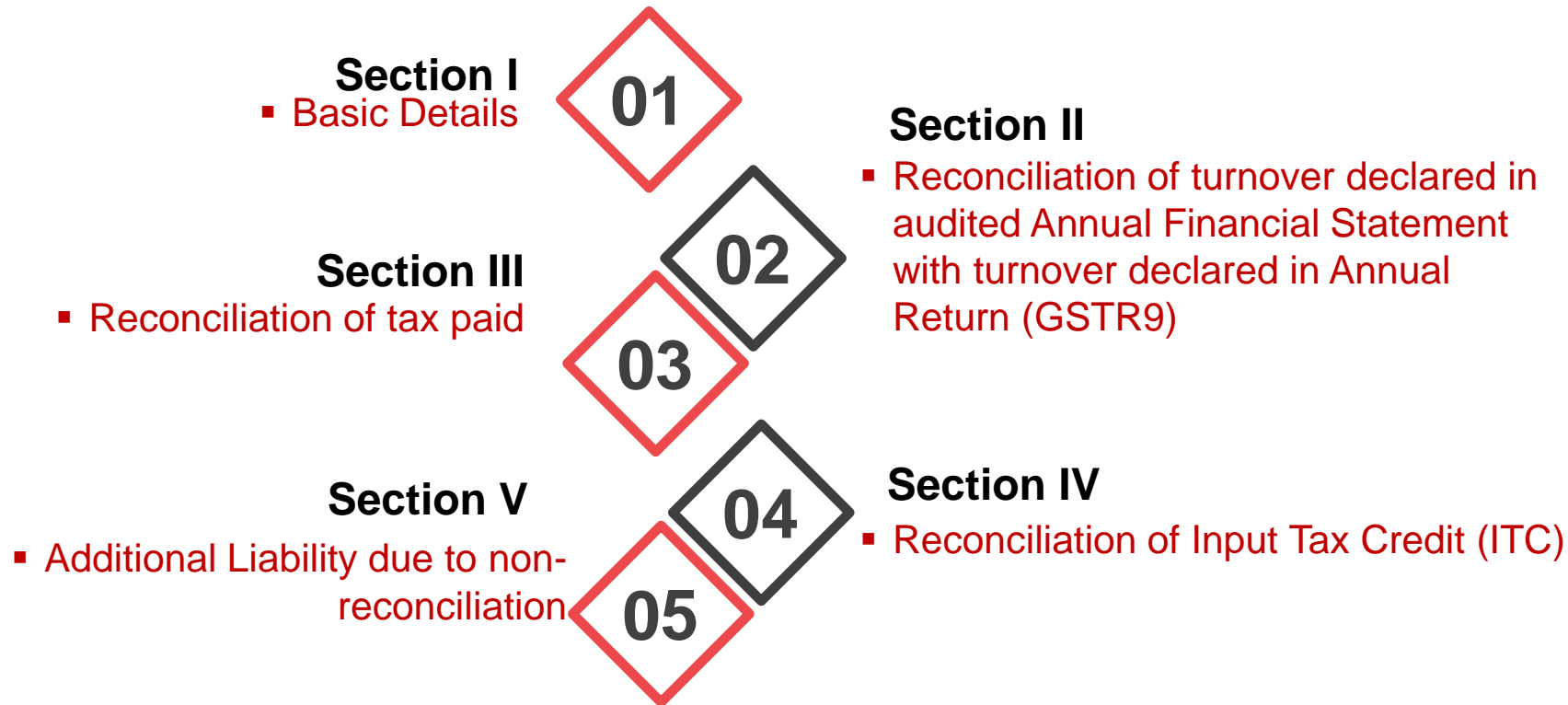


It is always advisable to click “Yes” in case you open an existing Audit Excel Template to work on saved data.

Structure of Reconciliation Statement



Reconciliation Statement – PART A



Clause by clause analysis



Section I – Basic Details

Financial
Year

GSTIN

Legal Name
& Trade
Name

Audit under
Act

Section – A - Reconciliation Statement

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

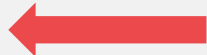
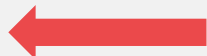

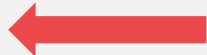
Section II – Reconciliation of Gross Turnover

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

Table 5D. Schedule – I

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

Section II – Reconciliation of Gross Turnover

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

Section II – Reconciliation of Gross Turnover

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

Section II – Reconciliation of Taxable Turnover

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

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

Section III – Reconciliation of Tax Paid

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



Goods and Services Tax - GSTR 9C Offline tool

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Pt. III. Reconciliation of tax paid

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

Validate
Sheet



9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	21,188.02	529.70	529.70		
B	5% (RC)					
C	12%	1,38,657.14	8,319.43	8,319.43		
D	12% (RC)					
E	18%	25,76,94,769.71	2,30,45,496.76	2,30,45,496.76	2,94,065.03	3,60,959.19
F	18% (RC)	97,89,738.77	3,71,480.21	3,71,480.21	10,19,192.56	
G	28%	15,86,85,158.63	2,22,15,922.21	2,22,15,922.21		2,77,646.12
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest		160.00	160.00	2,603.00	0.00
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		4,56,41,908.31	4,56,41,908.31	13,15,860.59	6,38,605.31
Q	Total amount paid as declared in Annual Return (GSTR 9)*		4,56,41,529.00	4,56,41,529.00	13,13,257.00	6,38,606.00
R	Un-reconciled payment (Q-P)*		-379.31	-379.31	-2,603.59	0.69

GSTR 9 – Table
9,10 & 11

Section III – Reconciliation of Tax Paid

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

Section III – Reconciliation of Tax Paid

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

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

Section IV – Reconciliation of ITC

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

Section IV – ITC availed on Inward Supplies

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

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

This table is optional to fill for FY 2023-24

Section IV – ITC availed on Inward Supplies

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

This table is optional to fill for FY 2023-24

GSTR 9 – Table 7 J

Section IV – Reconciliation of ITC

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

Section V – Additional Liability due to non-reconciliation



Goods and Services Tax - GSTR 9C Offline tool

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

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

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

**GSTR 9C –
Table 11 and 16**

GST Offline Template – JSON Creation

Open GSTR-9C JSON File
Downloaded from GST Portal



To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details.

Generate JSON file to
upload GSTR-9C details
on GST Portal



To generate a JSON (.json) file to
upload GSTR-9C details added in
offline tool on GST Portal

Open GSTR-9C JSON Error File
Downloaded from GST Portal

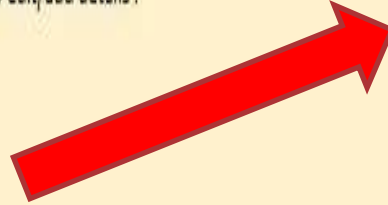


To open GSTR-9C JSON (.json) error file downloaded
from GST portal to view/edit/add details.

Generate Preview PDF file to view
Draft GSTR-9C form



To generate a PDF file to view
GSTR-9C draft form based on
details added in offline tool



Few Common Errors/ Tips - JSON

DSC error

Amount Differences –
GSTR 9 Data for 9C

Rounding off to 2
decimals

JSON file getting
corrupted

Error file generation

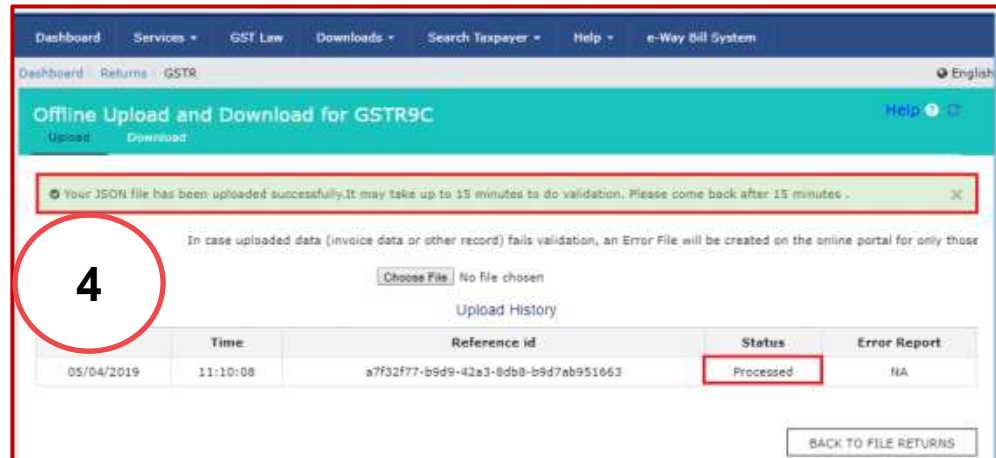
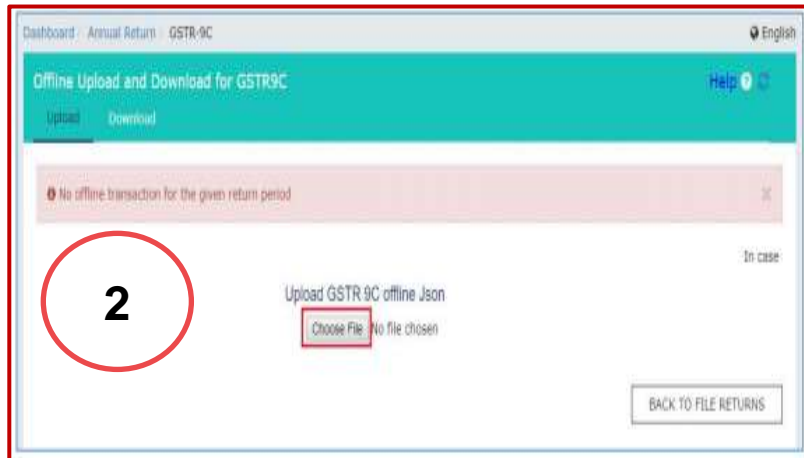
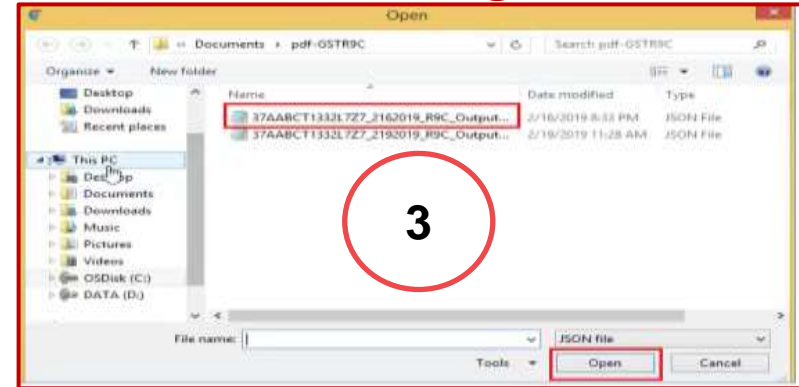
Cross check figures

Tax Paid figures as
per Challans / DRC 03

Liability due to non-
reconciliation – Pay
before filing


Uploading Audited
Statements on Portal
– JPEG/PDF format
only

GST Portal – Reconciliation Statement Filing



Now, you can proceed to filing Form GSTR-9C on the GST Portal. Follow the steps mentioned in the following link: ***Initiate Filing of Form GSTR-9C***

GST Portal – Reconciliation Statement Filing



Goods and Services Tax

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-Way Bill System

New Return (Trial) ▾

Dashboard ▸ Annual Return ▸ GSTR-9C

English

GSTIN - 1234567890

Legal Name

INDUSTRIES LTD

Trade Name - LIMITED.

Due Date - 30/06/2024

Reconciliation Statement

GSTR 9C

Due Date - 30/06/2024

INITIATE-FILING

PREPARE OFFLINE

5

6

GST Portal – Reconciliation Statement Filing

Upload Relevant Documents

Help ?

• Indicates Mandatory Fields

❶File with PDF or JPEG format is only allowed

❷Maximum 2 files and 5 MB for each file allowed

Balance sheet *

Choose File No file chosen

PDF

Annual Accounts 2017-18 - NR Agarwal.pdf

Status: Processed

Profit & loss statement/income & Expenditure Statement *

Choose File No file chosen

PDF

Annual Accounts 2017-18 - NR Agarwal.pdf

Status: Processed

Other Document 1, if any

Choose File No file chosen

Other Document 2, if any

Choose File No file chosen

SAVE

7

GST Portal – Reconciliation Statement Filing

Verification

☒ I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the owner and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial profit and loss account and balance sheet etc

8

BACK TO FILE RETURNS

PROCEED TO FILE

FILE GSTR-9C

9

DOWNLOAD FILED GSTR-9C(PDF)

DOWNLOAD FILED GSTR-9C(EXCEL)

DOWNLOAD FILED GSTR-9C(EXCEL)

10

Your request for generation has been accepted kindly wait for 20 min.

Thank you

Thanks for your Patience and Time

