

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

**Rohit Kumar Singh**

ACA, ACMA, FCS, LLB, DISA (ICAI)



# Agenda Points



- **GSTR 5 – Return by Non Resident Foreign Taxpayers**

- **GSTR 5A – Monthly Return by OIADR**

- **GSTR 6 and 6A – Monthly Return by Input Service Distributor (ISD)**

- **GSTR 10 – Final Return**

- **GSTR 11 – Return by Persons having Unique Identification Number (UIN)**

- **Queries and discussion**

# **GSTR 5**

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



### Who is non Resident Foreign Taxpayer?

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

### What is Form GSTR-5?

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

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

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

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

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

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

### When can I claim refund?

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

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

Dashboard

Services ▾

Notifications & Circulars ▾

Acts & Rules ▾

Search Taxpayer ▾

Registration

Ledgers

Returns

Payments

User Services

Returns Dashboard

View e-Filed Returns

Track Return Status

Transition Forms

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

RETURN DASHBOARD

CREATE CHALLAN

VIEW NOTICE(S) AND ORDER(S)

Dashboard ▸ Returns

English

File Returns

Financial Year\*

2017-18 ▾

Return Filing Period\*

February ▾

SEARCH

Indicates Mandatory Fields

Monthly return by Non-Resident Foreign Taxpayer  
GSTR5

Due Date - 20/03/2018

PREPARE ONLINE

## GSTR 5 – Tables

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

### 3 - Import Of Goods

0

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

### 5 - Outward Supplies Made

0

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

### 6 - B2C (Large) Invoices

0

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

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

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 8B - Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 8B - Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 4 - Amended Import Of Goods

0

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

### 8A - Amended Outward Supplies

0

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

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

0

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

### 9 - Amended B2C (Small)

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 8C - Amended Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

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

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

### 10A,10B - Tax Liability

Total Taxable Value	Total Tax Amount
₹0.00	₹0.00

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

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

### Payment of Tax

GENERATE GSTR5 SUMMARY

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

BACK

PREVIEW

SUBMIT

FILE RETURN

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

Dashboard > Returns > GSTR-5 > IMPGEnglish

Import of goods - Summary

BACKADD BOE



Import of goods – Add

Port Code \*

Bill of Entry No. \*

Bill of Entry Date \*

DD/MM/YYYY

Bill of Entry Value (₹) \*

Enter Bill of Entry Value

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

Applicable % of Tax Rate

65%

These information are required.

Item Details

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

BACK

SAVE





Dashboard > Returns > GSTR-5 > IMPG

English

Import of goods - Summary

Processed Invoices

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

BACKADD BOE

3 - Import Of Goods1

Total Taxable Value

₹45,544.00

Total ITC available

₹2,000.00

Tax Liability

₹4,333.00

5 - Outward Supplies Made0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable Value

₹0.00

6 - B2C (Large) Invoices0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable Value

₹0.00

# Entering Details for Outward Supplies

## 3 - Import Of Goods

1

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

## 5 - Outward Supplies Made

0

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

## 6 - B2C (Large) Invoices

0

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

b. Click the ADD DETAILS button.

Dashboard Returns GSTR-5 B2B

English

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

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

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

## Outward Supplies Made - Receiver Wise Summary



BACK

ADD DETAILS

Entering Details for Outward Supplies

Dashboard> Returns> GSTR-5 > B2B

English

Outward Supplies Made – Add

Receiver GSTIN/URN\*

Enter Receiver GSTIN

Receiver Name\*

Invoice No.\*

Enter Invoice No.

Invoice Date\*

DD/MM/YYYY

Place of Supply(Name of State) \*

26-Gadga and Nagar Haveli

Supply Type

Intra State

Total Invoice Value (₹)\*

Enter Total Invoice Value

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

Applicable % of Tax Rate

65%

Item Details

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

BACK

SAVE OUTWARD SUPPLIES

# Entering Details for Outward Supplies


## Outward Supplies Made - Receiver Wise Summary

Pending Invoices (These will be added after validation)

Receiver Details	No. of Invoices	Total Taxable Value (₹)	Tax Paid (₹)
07AJMFA1572ENLZ	1	1,22,28,887.00	18,888.80

BACK
ADD DETAILS

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

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

### 3 - Import Of Goods

1

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

### 5 - Outward Supplies Made

2

Total Invoice value	Total Taxable Value
₹44,99,999.00	₹1,85,83,330.00
Tax Liability	
₹19,666.67	

### 6 - B2C (Large) Invoices

0

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

### 6 - B2C (Large) Invoices

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

#### 3 - Import Of Goods

1

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

#### 5 - Outward Supplies Made

2

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

#### 6 - B2C (Large) Invoices

0

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

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

Dashboard > Returns > GSTR-5 > B2CL

English

### B2C(Large) Invoices- Summary

Uploaded by Taxpayer

BACK

ADD DETAILS



## B2C(Large) Invoices- Add Invoice

\* Indicates Mandatory Fields

Place of Supply(Name of State) \*

19-West Bengal

Supply Type

Inter-State

Invoice No. \*

Enter Invoice Number

Invoice Date \*

DD/MM/YYYY

Total Invoice Value (₹) \*

Enter Total Invoice Value

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

Applicable % of Tax Rate

65%

### Item Details

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

# Entering Details for B2CL (Large) Invoices

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



Dashboard > Returns > GSTR-5 > B2CL

English

### B2C(Large) Invoices- Summary

Uploaded by Taxpayer

#### Processed Invoices

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

BACK

ADD DETAILS

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

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

#### 3 - Import Of Goods

1

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

#### 5 - Outward Supplies Made

2

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

#### 6 - B2C (Large) Invoices

1

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



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

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

Dashboard > Returns > GSTR-5 > B2CS

English

### B2C (Small) Details – Summary

Uploaded by Taxpayer

BACK

ADD DETAILS

Dashboard
Returns
GSTR-5
B2CS
English

B2C(Small) - Add

Place of Supply(Name of State) \*

36-Telangana

Supply Type

Intra-State

Rate (%) \*

Select

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

Applicable % of Tax Rate

65%

Taxable Value (₹) \*

Enter Taxable Value

Integrated Tax (₹) \*

₹0.00

Central Tax \*

State/UT Tax (₹) \*

CESS Amount (₹)

₹0.00

BACK

SAVE

## Entering Details for B2CS (Small) Invoices



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

### B2C (Small) Details - Summary



Uploaded by Taxpayer

#### Processed Invoices

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

BACK

ADD DETAILS

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

1

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

#### 8B - Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

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

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8B - Credit/Debit Notes

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

7A,7B - B2C (Small)	1	8B - Credit/Debit Notes	0	8B - Unregistered Credit/Debit Notes	0
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70	₹0.00	₹0.00	₹0.00	₹0.00

Credit/Debit Notes - Add

Indicates Mandatory Fields

Receiver GSTIN/UIN\*

Enter Receiver GSTIN

Receiver Name\*

Original Invoice No.\*

Enter Invoice No

Original Invoice Date\*

DD/MM/YYYY

Note Type\*

Select

Note Value\*

Debit/Credit Note No.\*

Enter Debit/Credit Note No.

Debit/Credit Note Date\*

DD/MM/YYYY

Supply Type\*

Select

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

Applicable % of Tax Rate

65%

Item Details

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

## Processed Invoices

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

BACK

ADD CREDIT/DEBIT NOTE

## Notes:

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

## Processed Invoices

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

BACK

ADD DETAILS

## 7A,7B – B2C (Small)

1

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

## 8B – Credit/Debit Notes

1

Total Taxable Value	Tax Liability
₹1,000.00	₹50.00

## 8B – Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

b. Click the ADD CREDIT / DEBIT NOTE button.

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

English

## Credit / Debit Notes (Unregistered) - Summary



Uploaded by Taxpayer

BACK

ADD CREDIT/DEBIT NOTE

## Credit / Debit Notes (Unregistered) - Add

• Indicates Mandatory Fields

Note Type \*

Select ▼

Debit/Credit Note No. \*

Enter Debit/Credit Note No.

Debit/Credit Note Date \*

DD/MM/YYYY



Note Value \*

Original Invoice No. \*

Enter Invoice No

Original Invoice Date \*

DD/MM/YYYY



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

## Item Details

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



**4 - Amended Import Of Goods 0**

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

**8A - Amended Outward Supplies 0**

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

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

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

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

**Amended Import of goods - Summary**

Uploaded by Taxpayer

No Record found for the provided Inputs.



Financial Year\*

2017-18 ▼

Enter Port Code\*

Search Port Code

Enter Bill of Entry\*

Search Bill Number

**AMEND BILL OF ENTRY**

## Amended Import of goods - Amend Invoice

• Indicates Mandatory Fields

Port Code •

787878

Original Bill of Entry No. •

7000000

Original Bill of Entry Date •

04/11/2017

Original/Revised Port Code •

787878

Revised/Original Bill of Entry No. •

7000000

Revised/Original Bill of Entry Date •

04/11/2017



Bill of Entry Value (₹) •

₹80,000.00

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

## Item Details

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

## Amendment – Outward Supplies

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

### 4 - Amended Import Of Goods 0

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

### 8A - Amended Outward Supplies 0

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

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

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

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

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

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

Dashboard > Returns > GSTR-5 > B2BA

English

### Amended Outward Supplies Made - Summary

Uploaded by Taxpayer    Uploaded by Receiver    Rejected by Receiver

No Record found for the provided Inputs.

Financial Year \*

2017-18

Invoice No. \*

Enter Invoice No

AMEND INVOICE

## Amended Outward Supplies Made - Amend Invoice

\* Indicates Mandatory Fields

Receiver GSTIN/UIN \*

0417IND00024UNS

Receiver Name \*

Original Invoice No. \*

B2B111

Original Invoice Date \*

26/07/2017



Revised Invoice No. \*

B2B111

Revised Invoice Date \*

26/07/2017



Total Invoice Value (₹) \*

₹7,000.00

POS ⓘ \*

10-Bihar

Supply Type

Inter-State

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

## Item Details

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

## Amendment – B2C Large (B2CL) Invoices

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

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

- b. Select the **Financial Year** from the drop-down list.
- c. In the **Invoice No.** field, enter the invoice number which you want to amend from the earlier tax period.
- d. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-5 > B2CLA English

### Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

• Indicates Mandatory Fields

Financial Year *	Invoice No. *
2017-18 ▼	Enter Invoice No

**AMEND INVOICE**

## Amended B2C(Large) - Edit Invoice

\* Indicates Mandatory Fields

POS ⓘ \*

26-Dadra and Nagar Haveli ▼

Original Invoice No. \*

B2CL223

Original Invoice Date \*

26/07/2017



Revised/Original Invoice No. \*

B2CL225

Revised/Original Invoice Date \*

26/07/2017



Supply Type

Inter-State

Total Invoice Value (₹) \*

₹8,00,000.00

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

## Item Details

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



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

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

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

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

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

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

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

Dashboard > Returns > GSTR-5 > B2CSA

English

**Amended B2C (Small) Details - Summary**

Uploaded by Taxpayer

<b>Financial Year*</b>	<b>Month*</b>	<b>Place of Supply(Name of State) ⓘ *</b>
2017-18	November	Select

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

**Applicable % of Tax Rate**

AMEND DETAILS



## Amended B2C (Small) Details - Amend

\* Indicates Mandatory Fields

Original Place of Supply(Name of State) ⓘ

22-Chhattisgarh ▼

Original Month

07

Supply Type

Inter-State

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

## Item Details

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

## Amended B2C (Small) Details - Summary



Uploaded by Taxpayer

Financial Year\*

2017-18

Month\*

July



Place of Supply(Name of State) ⓘ \*

Select

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

AMEND DETAILS

## Processed Invoices

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

BACK

## 9 - Amended B2C (Small)

0

Total Taxable Value	Tax Liability
₹	₹0.00

## 8C - Amended Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹	₹0.00

## 8C - Amended Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹	₹0.00

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

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

d. Click the AMEND NOTE button.

[Dashboard](#) > [Returns](#) > [GSTR-5](#) > [CDNA](#)

English

## Amended Credit/Debit Notes - Summary



Uploaded by Taxpayer

Uploaded by Receiver

Rejected by Receiver

\* Indicates Mandatory Fields

Financial Year\*

2017-18

Credit/Debit Note No. \*

Enter Credit/Debit Note No.

BACK

AMEND NOTE

## Amended Credit / Debit Notes - Amend Invoice

\* Indicates Mandatory Fields

Receiver GSTIN/UIN \*

01SSAJK0019A1ZT

Receiver Name

JK TaxPayer 19 Ltd

Original Credit/Debit Note No. \*

CN112

Original Credit/Debit Note Date \*

28/07/2017

Revised Credit/Debit Note No. \*

CN112

Revised Credit/Debit Note Date \*

28/07/2017

Original Invoice Number \*

B2B112

Original Invoice Date \*

26/07/2017

Note Type \*

Credit

Note Value \*

₹7,000.00

Supply Type \*

Inter-State

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

## Item Details

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

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

b. Select the Financial Year from the drop-down list.  
c. In the Credit/Debit Note No. field, enter the credit/debit number which you want to amend from the earlier tax period.  
d. Click the AMEND NOTE button.

Dashboard / Returns / GSTR-5 / CDNURA

English

Credit / Debit Notes (Unregistered) - Summary

There are no notes to be displayed.

Indicates Mandatory Fields

Financial Year \*

2017-18

Credit/Debit Note No. \*

Enter Credit/Debit Note No.

BACK

AMEND NOTE

Amended Credit / Debit Notes (Unregistered) – Amend Invoice

Original Debit/Credit Note No.\*

539515

Original Debit/Credit Note Date\*

20/11/2017

Revised Debit/Credit Note No.\*

AYU123

Revised Debit/Credit Note Date\*

22/11/2017

Original Invoice Number\*

INVBCLN01

Original Invoice Date\*

19/11/2017

Note Type\*

Credit

Note Value\*

₹50,000.00

Supply Type

Inter-State

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

☒

Applicable % of Tax Rate

65%

Item Details

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

Credit / Debit Notes (Unregistered) – Summary

Financial Year\*

2017-18

Credit/Debit Note No.\*

Enter Credit/Debit Note No.

AMEND NOTE

Processed Invoices

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

BACK



## 10A,10B – Tax Liability

Total Taxable Value  
₹0.00

Total Tax Amount  
₹0.00

## 11,12,14 – Tax Payable And Paid

Liability Payable  
₹0.00

Liability Paid in ITC  
₹0.00

Liability Paid in Cash  
₹0.00

## Payment of Tax

### GENERATE GSTR5 SUMMARY

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

BACK

PREVIEW

SUBMIT

FILE RETURN

## Form GSTR - 5

Return for Non-resident taxable person

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

### 3 - Import of goods

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

### 5 - Outward Supplies Made

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

### 6 - B2C (Large) Invoices

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



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

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

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

Tax Liability


On account of outward supply

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

BACK

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

GENERATE GSTR5 SUMMARY



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

BACK

PREVIEW

SUBMIT

FILE RETURN

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



### Warning

Are you sure, you want to continue?

CANCEL

PROCEED

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

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

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

GSTIN - 0717IND00040NRR

FY - 2017-18

Due Date - 20/03/2018

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Period - February

Filing - Final Return

Trade Name - MUKESH

Status - Submitted

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

\* Indicates Mandatory Fields

# Payment of Tax and Offset Liability

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

## 10A,10B - Tax Liability

Total Taxable Value  
₹5,00,000.00

Total Tax Amount  
₹1,250.00

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

Liability Payable  
₹6,514.00

Liability Paid in ITC  
₹0.00

Liability Paid in Cash  
₹0.00

## Payment of Tax

## Payment of Tax

Help ?

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

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

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY

Dashboard > Returns > GSTR-5 > Payment of tax

English

## Payment of Tax

Help ?

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

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

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY

## Check Ledger Balance

### Cash Balance

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

### ITC Balance

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

OK

## Offset Successful

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

OK

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

Liability Payable  
₹6,514.00

Liability Paid in ITC  
₹0.00

Liability Paid in Cash  
₹6,514.00

## GSTR 5 – Filing of Return

GSTIN - 0717IND00040NRR      Legal Name - MUKESH DHANJIBHAI KARSHALA      Return Type - GSTR5  
FY - 2017-18      Return Period - February      Status - Submitted

\* Indicates Mandatory Fields

Returns Filing for GST GSTR5

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

Authorised Signatory\*

MUKESH KARSHALA

BACK    FILE WITH DSC    FILE WITH EVC

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



**Warning**

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

CANCEL    PROCEED

OTP Verification

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

CLOSE    VERIFY

Dashboard    Returns    File      English

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

GSTIN - 0717IND00040NRR      Legal Name - MUKESH DHANJIBHAI KARSHALA      Return Type - GSTR5  
FY - 2017-18      Return Period - February      Status - Filed

\* Indicates Mandatory Fields

Returns Filing for GST GSTR5

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

Authorised Signatory\*

MUKESH KARSHALA

BACK    FILE WITH DSC    FILE WITH EVC

# **GSTR 5A**

**Return by Online Information and Database Access  
Retrieval (OIDAR) Tax-Payer**





### **What is GSTR-5A?**

Form GSTR-5A is a Return to be furnished by Online Information and Database Access or Retrieval (OIDAR) services provider, of the services provided to un-registered person or customers, from a place outside India to a person in India.

### **Who needs to file GSTR-5A? Is it mandatory to file GSTR-5A?**

Non-Resident Online Information and Database Access or Retrieval (OIDAR) services provider needs to file return in Form GSTR-5A. Filing of return is mandatory.

GSTR-5A needs to be filed even if there is no business activity (Nil Return) in the tax period.

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

Monthly Return(s) needs be filed by 20th of the month succeeding the Tax period to which the return pertains or by the date as may be extended by Commissioner.

### **What details are required to be furnished in GSTR-5A?**

The taxpayer can furnish details of taxable outward supplies made to non-taxable persons/ consumers in India, amendment to the details furnished in preceding tax period(s) and to give details of interest, or any other amount to be paid by them and offset the liabilities etc. in their GSTR-5A.

### **Can OIDAR services provider claim ITC in GSTR-5A?**

No, OIDAR services provider cannot claim any ITC in GSTR-5A.

### **I have already made payment on the CBEC Portal for GSTR-5A liabilities. Do I need to again make payment on the GST Portal?**

No, you do not need to make any payment on the GST Portal if you have already made payment on the CBEC Portal for GSTR-5A liabilities. You just need to mention Payment Reference number and Date of the payment as generated in the CBEC Portal on the GST Portal before filing GSTR-5A. Payment Reference number should be either numeric or alpha numeric and should be upto 25 digits.



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

### File Returns

is who have opted out from the composition scheme by filing intimation in Form GST CMP-04 stating the effective date of withdrawal between 1st July to 30th

▪ Indicates Mandatory Fields

Financial Year ▪  
2018-19 ▼

Return Filing Period ▪  
April ▼

SEARCH

**Online Information Database Access  
and Retrieval  
GSTR - 5A**  
  
**Due Date - 20/05/2018**  
  
**PREPARE ONLINE**

## GSTR-5A - Details of supplies of online information and database access or retrieval services



GSTIN - 9918IND29065OSK

Legal Name - TEST\_User\_UAT5

Trade Name - TEST\_User\_UAT5

Return Period - April

Status - Not Filed

Due Date - 20/05/2018

Name of the Authorised signatory in India filing the return -

FY - 2018-2019

**5 - Taxable outward supplies made to consumers in India****0**

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00

**5A - Amendments to taxable outward supplies to non-taxable persons in India****0**

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00

**7 - Tax, interest and any other amount payable and paid**

Liability Payable	Liability Paid in Cash
₹0.00	₹0.00

**Important Message**

Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed**. Entries with respect to liabilities will get reflected in the respective ledgers. Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-5A.

Dashboard > Returns > GSTR-5A English

### 5 - Taxable outward supplies made to consumers in India

Indicates Mandatory Fields

There are no records to be displayed.

Place of Supply (State/UT) \*

Taxable Value (₹) \*

Rate (%) \*

Integrated Tax (₹) \*

CESS (₹)

Dashboard > Returns > GSTR-5A English

### 5 - Taxable outward supplies made to consumers in India

Indicates Mandatory Fields

There are no records to be displayed.

Place of Supply (State/UT)	Taxable Value (₹)	Rate of Tax (%)	Integrated Tax (₹)	CESS (₹)	Actions
Jharkhand	13,33,344.00	5	66,667.20	0.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

## 5 - Taxable outward supplies made to consumers in India

1

Total Taxable Value  
₹13,33,444.00

Total Tax Liability  
₹66,672.20

## 5A - Amendments to taxable outward supplies to non-taxable persons in India

0

Total Taxable Value  
₹0.00

Total Tax Liability  
₹0.00

## 7 - Tax, interest and any other amount payable and paid

### 5A - Amendments to taxable outward supplies to non-taxable persons in India



• Indicates Mandatory Fields

Financial Year \*

2017-18

Months \*

March

Place of Supply (State/UT) ⓘ \*

Select

SEARCH

BACK

### 5A - Amendments to taxable outward supplies to non-taxable persons in India



• Indicates Mandatory Fields

There are no records to be displayed.

Financial Year \*

2017-18

Months \*

March

Place of Supply (State/UT) ⓘ \*

02-Himachal Pradesh

SEARCH

Place of Supply (State/UT) ⓘ \*

02-Himachal Pradesh

Taxable Value (₹) \*

Taxable Value (₹)

Rate (%) \*

Select

Integrated Tax (₹) \*

Integrated Tax (₹)

CESS (₹)

CESS (₹)

BACK

ADD

SAVE

## 5A – Amendments to taxable outward supplies to non-taxable persons in India



• Indicates Mandatory Fields

i There are no records to be displayed.

Financial Year \*

2017-18

Months \*

March

Place of Supply (State/UT) i \*

02-Himachal Pradesh

SEARCH

BACK

ADD DETAILS

SAVE

## Amended Records

Tax Period	Place of Supply (State/UT)	Taxable Value (₹)	Rate of Tax (%)	Integrated Tax (₹)	CESS (₹)	Actions
Mar-18	Himachal Pradesh	3,44,444.00	3.00	10,333.32	0.00	 

## 5A – Amendments to taxable outward supplies to non-taxable persons in India



• Indicates Mandatory Fields

Financial Year \*

2017-18

Months \*

March

Place of Supply (State/UT) i \*

Select

SEARCH

BACK



## 5A - Amendments to taxable outward supplies to non-taxable persons in India



Financial Year \*

2017-18

Months \*

August

Place of Supply (State/UT) ⓘ \*

01-Jammu and Kashmir

SEARCH

\* Indicates Mandatory Fields

Place of Supply (State/UT)	Taxable Value (₹)	Rate of Tax (%)	Integrated Tax (₹)	CESS (₹)	Actions
Jammu and Kashmir	23,344.00	5.00	1,167.20	1.00	

## 5A - Amendments to taxable outward supplies to non-taxable persons in India



Financial Year \*

2017-18

Months \*

August

Place of Supply (State/UT) ⓘ \*

01-Jammu and Kashmir

SEARCH

\* Indicates Mandatory Fields

Place of Supply (State/UT)	Taxable Value (₹)	Rate of Tax (%)	Integrated Tax (₹)	CESS (₹)	Actions
Jammu and Kashmir	23,344.00	5.00	1,167.20	1.00	

Place of Supply (State/UT) ⓘ \*

01-Jammu and Kashmir

Integrated Tax (₹) \*

₹1,167.20

Taxable Value (₹) \*

₹23,344.00

Rate (%) \*

5.00

CESS (₹)

₹1.00

BACK

ADD DETAILS

SAVE



## 5 - Taxable outward supplies made to consumers in India

1

Total Taxable Value	Total Tax Liability
₹13,33,444.00	₹66,672.20

## 5A - Amendments to taxable outward supplies to non-taxable persons in India

2

Total Taxable Value	Total Tax Liability
₹3,67,788.00	₹11,501.52

## 7 - Tax, interest and any other amount payable and paid

Liability Payable	Liability Paid In Cash
₹0.00	₹0.00

## Important Message

Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed**. Entries with respect to liabilities will get reflected in the respective ledgers. Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-5A.

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

BACK

INITIATE FILING

PAID AT CBEC PORTAL

FILE GSTR-5A WITH DSC

FILE GSTR-5A WITH EVC

PREVIEW DRAFT

## Form GSTR-5A

(See rule 64)

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India

Year	2018-2019
Month	April

1. GSTIN	WTBND296505X
2(a). Legal name of the registered person	TEST_User_UAT5
2(b). Trade name, if any	TEST_User_UAT5
3. Name of the Authorized representative in India filing the return	-
4. Return Period	042018

## 5 - Taxable outward supplies made to consumers in India

Place of Supply	Taxable Value	Integrated Tax	Cess
Jharkhand	1333444	66672.2	0
Total	1333444	66672.2	0

## 5A - Amendments to taxable outward supplies to non-taxable persons in India

Tax Period	Place of Supply	Taxable Value	Integrated Tax	Cess
Mar-18	Himachal Pradesh	346441	10333.32	0
Aug-17	Jammu and Kashmir	23344	1167.2	1
Total		367788	11500.52	1

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

[BACK](#)[INITIATE FILING](#)[PAID AT CBEC PORTAL](#)[FILE GSTR-5A WITH D5C](#)[FILE GSTR-5A WITH EVC](#)[PREVIEW DRAFT](#)

## Summary of GSTR-5A

GSTIN : 9918IND290650SK

	Integrated Tax (₹)	CESS (₹)
Total liability (as per table 5)	66,672.20	0.00
Total liability (as per table 5A)	11,500.52	1.00

The above table is the summary of information filled by you in the form. If it is incorrect, please press CANCEL and edit the information in the relevant section of the form.

On click of CONFIRM & SUBMIT, your GSTR-5A return will be submitted and liability will be posted in the Electronic Liability Register. You will NOT be able to make any further modifications.

[CANCEL](#)[CONFIRM & SUBMIT](#)

GSTIN - 9918IND290650SK

Legal Name - TEST\_User\_UAT5

Trade Name - TEST\_User\_UAT5

Return Period - April

[Status - Submitted](#)

Due Date - 20/05/2018

Name of the Authorised signatory in India filing the return -

FY - 2018-2019

# Off Set Liabilities

## GSTR 5A – Return by OIDAR Service Provider

### 7 - Tax, interest and any other amount payable and paid

Liability Payable  
₹78,172.00

Liability Paid in Cash  
₹0.00

Dashboard > Returns > GSTR-5A

English

### Tax, interest and any other amount payable and paid

Sr. No.	Description	Amount payable		Amount paid	
		Integrated Tax (₹)	CESS (₹)	Integrated Tax (₹)	CESS (₹)
1	Tax Liability	78172	0	₹0.00	₹0.00
2	Interest	0	0	₹0.00	₹0.00
3	Others	0	0	₹0.00	₹0.00

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY

### Check Ledger Balance

#### Cash Balance

#### Integrated Tax (₹)

Tax	Interest	Others
9,99,830.00	9,99,992.00	10,00,000.00

#### CESS (₹)

Tax	Interest	Others
9,99,978.00	9,99,999.00	10,00,000.00

OK

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY



Success

Debit number:DC04121700000013

CLOSE

### Tax, interest and any other amount payable and paid

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	Total Cess		Integrated tax	Total Cess
1	Tax Liability	78172	0	DC04121700000013	78172	0
2	Interest	0	0	DC04121700000013	0	0
3	Others	0	0	DC04121700000013	0	0
4	Tax Liability	-	-	DC04121700000014	0	30
5	Interest	-	-	DC04121700000014	0	0
6	Others	-	-	DC04121700000014	0	0

BACK



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

Authorised Signatory\*

ANGAD

BACK

INITIATE FILING

PAID AT CBEC PORTAL

FILE GSTR-5A WITH DSC

FILE GSTR-5A WITH EVC

PREVIEW DRAFT



## Warning

You are about to file GSTR-5A of GSTIN 9918IND29065OSK. Would you like to proceed? No changes can be made in this return after filing.

CANCEL

PROCEED

Enter One Time Password

Your OTP has been sent to your mobile no. Please enter your OTP here

CANCEL

VERIFY



## Filing Successful

GSTR-5A for the return period Apr-18 has been successfully filed on **18/5/2018 at 11:29**.

The Acknowledgment Reference Number: is **AA990418000031L**.

The GSTR-5A can be viewed on your Dashboard Login=>Returns=>View e-Filed Returns.

This message is sent to your registered Email ID and Mobile Number.

CLOSE

GSTIN - 9918IND29065OSK

Legal Name - TEST\_User\_UAT5

Trade Name - TEST\_User\_UAT5

Return Period - April

Status - Filed

Due Date - 20/05/2018

Name of the Authorised signatory in India filing the return -

FY - 2018-2019

5 - Taxable outward supplies made to consumers in India <b>1</b>		5A - Amendments to taxable outward supplies to non-taxable persons in India <b>2</b>		7 - Tax, interest and any other amount payable and paid	
Total Taxable Value	Total Tax Liability	Total Taxable Value	Total Tax Liability	Liability Payable	Liability Paid in Cash
₹13,33,444.00	₹66,672.20	₹3,67,788.00	₹11,501.52	₹0.00	₹78,172.00

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

[BACK](#)
[INITIATE FILING](#)
[PAID AT CBEC PORTAL](#)
[FILE GSTR-5A WITH DSC](#)
[FILE GSTR-5A WITH EVC](#)
[DOWNLOAD FILED RETURN](#)

### Form GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India

Year	2018-2019
Month	April

1. GSTIN	9918IND290650SK
2(a). Legal name of the registered person	TEST_User_UAT5
2(b). Trade name, if any	TEST_User_UAT5
3. Name of the Authorised representative in India filing the return	-
4. Return Period	042018

#### 5 - Taxable outward supplies made to consumers in India

Place of Supply	Taxable Value	Integrated Tax	Cess
Jharkhand	1333444	66672.2	0
<b>Total</b>	<b>1333444</b>	<b>66672.2</b>	<b>0</b>

#### 5A - Amendments to taxable outward supplies to non-taxable persons in India

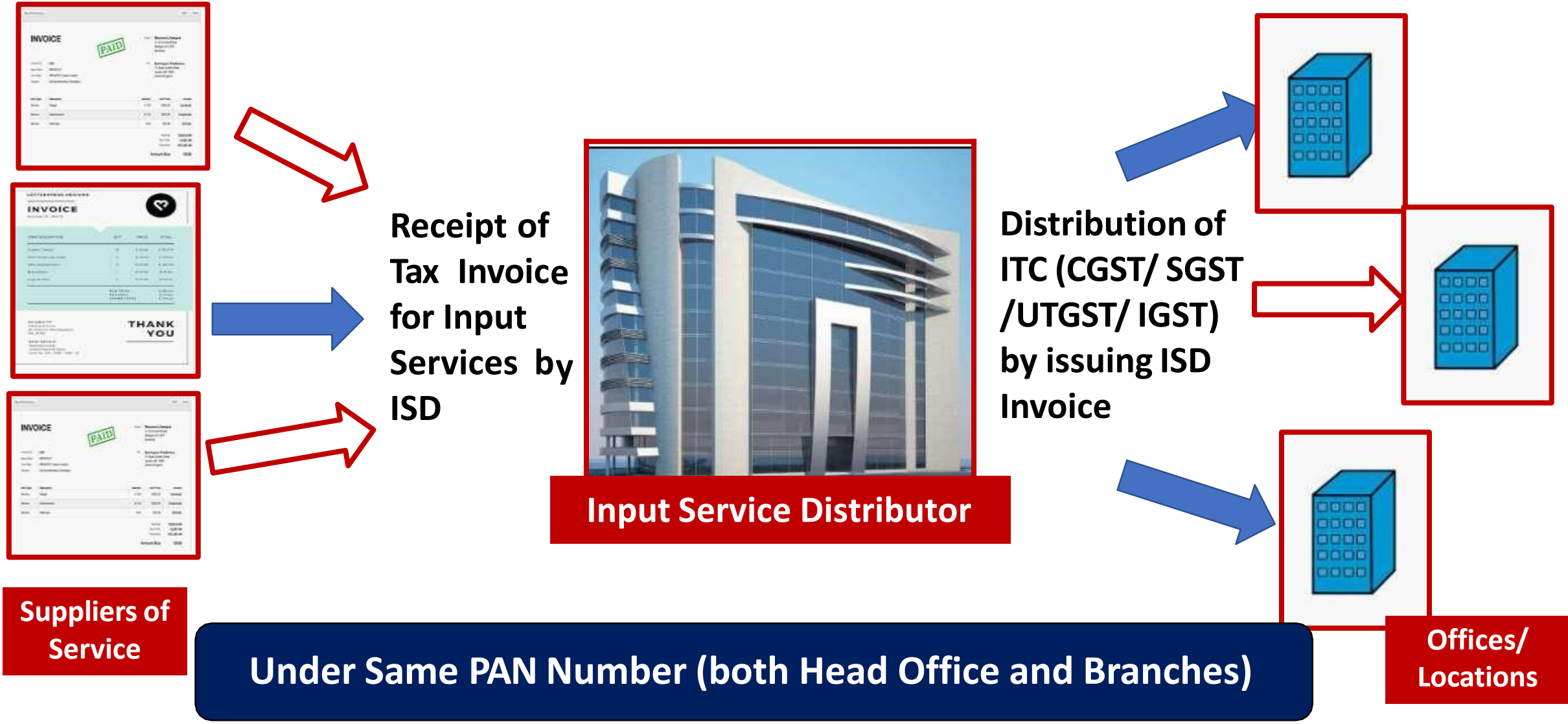
Tax Period	Place of Supply	Taxable Value	Integrated Tax	Cess
Mar-18	Himachal Pradesh	344444	10333.32	0
Aug-17	Jammu and Kashmir	23344	1167.2	1
-	<b>Total</b>	<b>367788</b>	<b>11500.52</b>	<b>1</b>

# **GSTR 6**

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



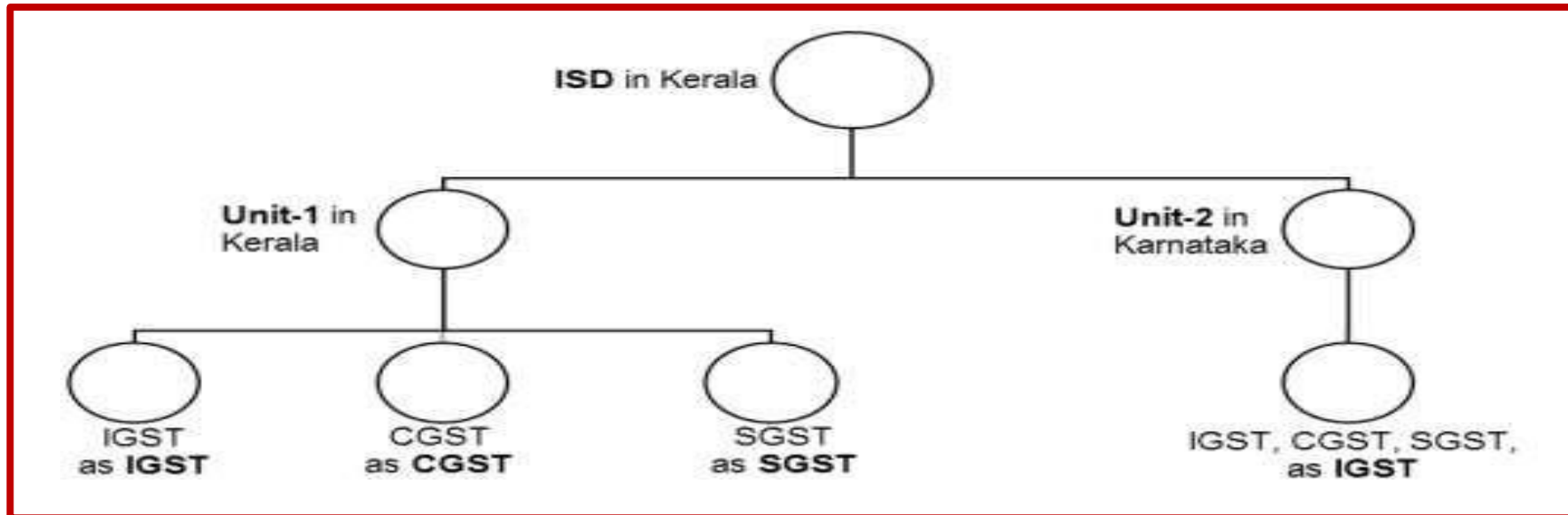




- **What is Input Service Distributor (ISD)?**

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

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



### **Who needs to file Form GSTR-6 and is it mandatory to file this form?**

Only those persons who are registered as Input Service Distributor (ISD) need to file Form GSTR-6. It is a mandatory return, to be filed on monthly basis. A 'Nil' return must be filed in case of no ITC being available for distribution or no ITC is being distributed during the month.

### **What is Form GSTR-6?**

Form GSTR-6 is a monthly return to be filed by all the Input Service Distributors (ISD) for distribution of credit (ITC) amongst its units.

### **Who needs to file Form GSTR-6 and is it mandatory to file this form?**

Only those persons who are registered as Input Service Distributor (ISD) need to file Form GSTR-6. It is a mandatory return, to be filed on monthly basis. A 'Nil' return must be filed in case of no ITC being available for distribution or no ITC is being distributed during the month.

### **Form GSTR-6 comprises of which tables?**

#### **Form GSTR-6 Invoice Details:**

1. Table 3: To enter details of input tax credit received for distribution.
2. Table 6B: To enter details of debit or credit notes received.
3. Table 6A: To make amendments to information furnished in earlier returns in Table 3.
4. Table 6C: To make amendments to debit or credit notes received.

#### **Form GSTR-6 ITC Distribution:**

5. Table 4: To view details of ITC available and eligible and ineligible ITC distributed.
6. Table 5, 8: To enter details of distribution of input tax credit for ISD invoices and ISD Credit notes.
7. Table 9: To enter details of ITC available and eligible and ineligible ITC redistributed.

**I have credit note in CGST & SGST, with no Input Tax Credit available in CGST & SGST, but credit in IGST is available. Hence, credit available for distribution in CGST & SGST is negative, what will be the implications?**

If the reversal of Input Tax Credit exceeds the credit available under any of the major head, during a tax period, then sum under such head will become negative. The excess reversal, over available input tax credit is added to the liability. Consequentially the total credit available for distribution will be reduced accordingly.

Total credit available i.e. IGST+CGST+SGST will always be equal to total credit to be distributed (IGST+CGST+SGST), including the liability due to negative credit.

Hence, total credit available for distribution will be sum of -

- I. Inward supplies received during the month (net of credit/debit notes and amendments of invoices and credit/debit notes).
- II. Receipt of credit notes will reduce the ITC available for distribution while receipt of debit notes will increase the same.
- III. Availability of ITC, due to issue of ISD credit notes to its units.
- IV. Availability and distribution of Cess will always be the same as it is not cross utilised with any of the major heads.

**For example:-**

**Credit available in IGST** - 1,08,000 INR

**Negative credit available in CGST & SGST** - 43,200 INR each (Amount of credit note is more than credit available in CGST & SGST)

**Total credit available for distribution** – [Sum of IGST=1,08,000, CGST= -43200 & SGST= -43200] = 21600 INR

Total input tax credit available for distribution i.e. 21600 INR only will be bifurcated to the eligible and ineligible credit.

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

## File Returns

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

Indicates Mandatory Fields

Financial Year\*

2017-18

Return Filing Period\*

February

SEARCH

**Return for input service distributor**  
GSTR6

Due Date - 13/03/2018

PREPARE ONLINE

**Details of auto drafted supplies**  
GSTR6A

VIEW

## GSTR-6 - Invoice Details

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

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

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

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

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

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

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

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

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

## GSTR-6 - ITC Distribution

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

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

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

Total Eligible ITC
₹0.00
Total Ineligible ITC
₹0.00

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

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

## GSTR-6 - Other Details

**10 - Late Fee**

Central Tax	State/UT Tax
₹0.00	₹0.00



# ITC received for distribution

## GSTR-6 - Invoice Details

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

### 3 - Input tax credit received for distribution

0

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

0

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

0

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

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

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

## B2B- Add Invoice

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

Indicates Mandatory Fields

Supplier's GSTIN \*

Supplier Name

Invoice No. \*

Please Enter GSTIN

Enter Supplier Name

Enter Invoice Number

Invoice Date \*

POS \*

Total Invoice Value (₹) \*

DD/MM/YYYY

Select

Enter Total Invoice Value

Supply Type \*

Select

BACK

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

## B2B Invoices - Supplier Details

No Invoices found for the provided Inputs.

BACK

ADD MISSING INVOICE DETAILS

# GSTR 6 – Return by Input Service Distributor

Dashboard Returns GSTR-6 B2B

English

## B2B- Add Invoice

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

Indicates Mandatory Fields

Supplier's GSTIN \*

Supplier Name

Invoice No. \*

07AJIPA1572EN1Y

AutomationsTest

Enter Invoice Number

Invoice Date \*

POS \*

Total Invoice Value (₹) \*

DD/MM/YYYY

07-Delhi

Enter Total Invoice Value

Supply Type \*

Intra-State

## Item Details

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

## B2B Invoices - Supplier Details

## Processed Invoices

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

BACK

ADD MISSING INVOICE DETAILS

Dashboard Returns GSTR-6 B2B

English

## B2B Invoice Summary

Uploaded by Supplier

Uploaded by Receiver

## Processed Invoices

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

BACK

ADD MISSING INVOICE DETAILS

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

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

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

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

**Credit/Debit Notes - Supplier Details**

There are no notes to be displayed.

BACK

ADD CREDIT NOTE/DEBIT NOTE

## Credit/Debit Notes – Add

\* Indicates Mandatory Fields

Supplier GSTIN \*

Enter Supplier GSTIN

Supplier Name \*

Note Type \*

Select

Note Value \*

Debit/Credit Note No. \*

Enter Debit/Credit Note No.

Debit/Credit Note Date \*

DD/MM/YYYY

Original Invoice No. \*

Enter Invoice No.

Original Invoice Date \*

DD/MM/YYYY

Supply Type \*

Select

☐ Pre-GST Regime

CANCEL

SAVE

## Credit/Debit Notes – Add

\* Indicates Mandatory Fields

Supplier GSTIN \*

07AJIPA1S72EN1Y

Supplier Name \*

AutomationsTest

Note Type \*

Select

Note Value \*

Debit/Credit Note No. \*

Enter Debit/Credit Note No.

Debit/Credit Note Date \*

DD/MM/YYYY

Original Invoice No. \*

Enter Invoice No.

Original Invoice Date \*

DD/MM/YYYY

Supply Type \*

Intra-State

☐ Pre-GST Regime

## Item Details:

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



## Amendment – Invoices

3 - Input tax credit received for distribution 1		6B - Debit Notes/Credit Notes received 1		6A - Amendment of information furnished in earlier returns in Table 3 0	
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹1,33,333.32	₹0.00	₹1,33,666.65	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS (₹)	State/UT Tax	CESS (₹)	State/UT Tax	CESS (₹)
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

### Amend B2B Invoice

Financial Year\* 2017-18 GSTIN\* Enter GSTIN Original Invoice No.\* Enter Invoice No.

AMEND INVOICE

## GSTR 6 – Return by Input Service Distributor

Dashboard Returns GSTR-6 B2B Amendment

Amended B2B Invoices - Summary

Uploaded by Supplier Uploaded by Taxpayer

Processed Invoices

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

BACK

### B2BA- Edit Invoice

Original Supplier's GSTIN\* 20DUYPS9731M9ZE Supplier's GSTIN\* 20DUYPS9731M9ZE Original Invoice Number B2B-GSTR6-33

Original Invoice Date 01/07/2017 Revised Invoice No. B2B-GSTR6-33 Revised Invoice Date\* 01/07/2017

Total Invoice Value (₹)\* ₹12,40,000.00 POS 27-Maharashtra Supply Type\* Inter-State

#### Item Details

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



# Amendment – Debit / Credit Notes

# GSTR 6 – Return by Input Service Distributor

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

0

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

## Amended Credit/Debit Notes - Supplier Details

\* Indicates Mandatory Fields

Financial Year \*

2018-19

GSTIN \*

Enter GSTIN

Original Note No. \*

Enter Note No

AMEND DOCUMENT

## Amended Credit/Debit Notes - Edit

\* Indicates Mandatory Fields

Original Supplier's GSTIN \*

20DUYPS9731M9ZE

Supplier's GSTIN \*

20DUYPS9731M9ZE

Supplier Name \*

amit chandrakishor singh

Note Type

Debit

### Taxpayer Details

Note Value \*

₹10,000.00

Original Debit/Credit Note No \*

D-GSTR6-11

Original Debit/Credit Note Date \*

01/07/2017

Revised Debit/Credit Note No. \*

D-GSTR6-11

Revised Debit/Credit Note Date \*

01/07/2017

Original Invoice No. \*

B2B-GSTR6-11

Original Invoice Date \*

01/07/2017

Supply Type \*

Intra-State

Pre GST Regime

### Item Details

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

Dashboard > Returns > GSTR-6 > CON Amendment

English

## Amended Credit/Debit Notes - Summary

Uploaded by Supplier

Uploaded by Taxpayer

### Processed Invoices

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

BACK

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

## GSTR 6 – Return by Input Service Distributor

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

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

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

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

Dashboard
Returns
GSTR-6
ITC Details
English

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

ITC DETAILS

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

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

Distributed credit reconciliation table

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

BACK
CALCULATE ITC
SAVE

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

## GSTR 6 – Return by Input Service Distributor

Distributed credit reconciliation table

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

BACK

CALCULATE ITC

SAVE

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

Total ITC available

₹21,600.00

Total Eligible ITC

₹15,000.00

Total Ineligible ITC

₹6,600.00

Dashboard > Returns > GSTR-6 > ISD

English

### ISD - Add

\* Indicates Mandatory Fields

Eligibility of ITC *	Unit Type *	GSTIN of Registered recipient *
Eligible	Registered	07AJIPA1572E01X
ISD Document Type *		
ISD Invoice		
ISD Invoice Number *	ISD Invoice Date *	
	DD/MM/YYYY	

#### Details

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

BACK

SAVE

### Input Service Distribution - Summary

Eligible ITC

Ineligible ITC

#### Processed Invoices

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

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

- 1.To enter details of redistribution of ITC available as eligible and ineligible ITC, click the **9 - Redistribution of ITC distributed in earlier returns** tile.
- 2.Select the **Financial Year** from the drop-down list.
- 3.In the **Enter Invoice No.** field, enter the invoice number/Credit note number which you want to amend.
4. Click the **AMEND INVOICE** button.

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

Total Eligible ITC

₹1,00,400.00

Total Ineligible ITC

₹50.00

ISD Amendment Summary

Financial Year\*

2018-19

Enter Invoice No.\*

Search Invoice

AMEND INVOICE

ISD Amendment - Edit

Original GSTIN of Registered recipient \*

37AJIPA1572E3ZI

User Type\*

Registered

Revised GSTIN of Registered recipient \*

37AJIPA1572E3ZI

Eligibility of ITC\*

Eligible

ISD Document Type\*

ISD Invoice

Original ISD Invoice Number\*

Isd-1

Original ISD Invoice Date\*

01/01/2018

Revised ISD Invoice Number\*

ISD-3

Revised ISD Invoice Date\*

31/01/2018

Details

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

BACK

SAVE



## GENERATE GSTR6 SUMMARY

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

BACK

PREVIEW

SUBMIT

FILE RETURN



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

BACK

PREVIEW

SUBMIT

FILE RETURN

Once you have entered all the details, click the **PREVIEW** button. This button will download the draft Summary page of your Form GSTR-6 for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections carefully before submitting Form GSTR-6. The PDF file generated would bear watermark of draft as the details are yet to be submitted.

**Note - The submit button will freeze the invoices uploaded in the Form GSTR-6 for that particular month. You will not be able to upload any further invoices for that month.**

## Form GSTR-6

(See rule 50(1))

Return for input service distributor

Year	2017-18
Month	February

1. GSTIN	36A1PA1572E279
2(a). Legal name of the registered person	amgen india pvt ltd
2(b). Trade name, if any	123123

## 3. Input tax credit received for distribution

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

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

No. of Records	Total Eligible ITC	Total ineligible ITC
1	9400	0

## 9 - Redistribution of ITC distributed in earlier returns

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

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

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

## Amendments in information furnished in earlier returns

No. of Records	Total Invoice Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	4634	303	0	0	303

## 5B. Debit notes/credit notes received

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



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

24. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

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

GENERATE GSTR6 SUMMARY

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

BACK PREVIEW SUBMIT **FILE RETURN**

Returns Filing for GSTR6

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

Authorised Signatory\*

SOURABH

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

Dashboard Returns File English

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

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

Returns Filing for GST GSTR6

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

Authorised Signatory\*

MOHD ALAM

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

# **GSTR 6A**

## **Details of auto drafted supplies**



**What is GSTR-6A?**

Form GSTR-6A is a system generated 'draft' Statement of Inward Supplies for an ISD (Input Service Distributor). Form GSTR-6A is a read only form. ISD cannot take any action in Form GSTR-6A.

Form GSTR-6A for a particular tax period changes, based on the details uploaded by the counter- party supplier, in their GSTR-1.

**When can I view GSTR-6A of a tax period?**

You can view Form GSTR-6A of a tax period -

When the counterparty has saved/submitted/filed their Form GSTR-1, then the invoices will be available for view in Form GSTR-6A.

When the counterparty has only uploaded invoice details, but has not submitted/filed their Form GSTR-1, then such saved documents will also be available for view in Form GSTR-6A.

**Do I have to file the GSTR-6A?**

No, you don't have to file the GSTR-6A. It is a read-only document provided to you so that you have a record of all the invoices received from various supplier taxpayers in a given tax period.

**Can I modify/add an invoice in my GSTR-6A in case of any errors or omission in the details uploaded by my supplier taxpayers?**

**No, you cannot make any changes to the GSTR-6A**, as it is a read-only document. The information displayed in GSTR-6A is also available in GSTR-6 and any/all actions must be taken in the GSTR-6 by the receiver.

**What are details available in GSTR-6A?**

The details available in Form GSTR-6A are:

**Input tax credit received for distribution by ISD:** To view details of invoices uploaded by the supplier during the current tax period.

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

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

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

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

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns

File Returns

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

Indicates Mandatory Fields

Return for input service distributor GSTR6

Status- Filed VIEW GSTR6

Details of auto drafted supplies GSTR6A

PREPARE ONLINE

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns | GSTR6A

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

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

Input tax credit received for distribution

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

BACK

## Input Received for Distribution

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

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

Dashboard Services GST Law Search Taxpayer Help

Dashboard Returns GSTR6A

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

GSTIN - 02EUBPS1955K12G  
FY - 2017-18

Legal Name - SOURABH  
Return Period - July

Trade Name - SOURABH

Input tax credit received for distribution

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

BACK

## GSTR 6A – Details of Auto Drafted Supplies

### Input tax credit received for distribution

Supplier Details	Supplier Name	Counter Party Submit Status
29AJ1PA1572EDZ5	SAM PRIVATE LIMITED	YES

BACK

Dashboard Returns GSTR6A B2B

English

### B2B Invoice Summary

Uploaded by Supplier

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

BACK

### B2B Invoice Summary

#### Item Details

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



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

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

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

Supplier Details	Supplier Name	Counter Party Submit Status
29AJIPA1572EDZ5	SAM PRIVATE LIMITED	YES

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

Uploaded by Supplier

Note Type	Credit/Debit Note No	Credit/Debit Note Date	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
D	GSTR6toGSTR1-20D	13/07/2017	GSTR6toGSTR1-20	05/07/2017	1000	30.00	0.00	0.00	10.00

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

BACK

## Item Details

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

# **GSTR 10**

## **Final Return**



**What is Form GSTR-10?**

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

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

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

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

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

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

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

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

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

After Form GSTR-10 is filed:

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

## Help

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

Final Return  
GSTR 10

Due Date - 13/11/2018

PREPARE ONLINE

PREPARE OFFLINE

## Important Message

## Prepare Online:-

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

## Steps to be taken:-

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

## Prepare Offline:-

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

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

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

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



# Final Return - Tables

Dashboard - Returns

GSTR10 - Final Return

English

GSTIN - 37DERPK3419F1Z9      Legal Name - KIRAN KUMAR KOTHA      Trade Name - KOTHA Traders

FY - 2018-19      Status - Not Filed      Date of cancellation order - 13-08-2018

Effective date of cancellation of registration - 01-08-2018      Reference number of cancellation order - ZA370818000755A      Due Date - 13-11-2018

Steps to prepare your GSTR-10 return online

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

Address for future correspondence

CA Certificate

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

Name of the Firm issuing certificate\*      Name of the certifying Chartered Accountant/Cost Accountant\*

Enter Name      Name of the Firm issuing certificate

Membership number\*      Date of issuance of certificate\*

Enter Membership number      DD/MM/YYYY

Attachment (option for uploading certificate)\*

File with PDF or JPEG format is only allowed  
Maximum file size for upload is 500 KB

Choose File      No file chosen

SAVE CA DETAILS

# GSTR 10 – Final Return

8A, 8B & 8C - Goods Details With Invoices      No. of Records - 0

8D - Goods Details Without Invoices      No. of Records - 0

9 & 10 - Amount of tax payable and paid

Total Value      Total Value

₹0.00      ₹0.00

Integrated Tax      Central Tax      Integrated Tax      Central Tax

₹0.00      ₹0.00      ₹0.00      ₹0.00

State/UT Tax      CESS      State/UT Tax      CESS

₹0.00      ₹0.00      ₹0.00      ₹0.00

Total Liability

₹0

Steps to file your GSTR-10 return:

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

BACK      PREVIEW DRAFT GSTR-10      PROCEED TO FILE



Enter the address for future correspondence.

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

Click the **SAVE** button.

Address for future correspondence Help

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

**SAVE**

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

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

Click **SAVE CA** details.

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

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]	
Name of the Firm issuing certificate*	Name of the certifying Chartered Accountant/Cost Accountant*
ASSOCIATE FIRM	RAJESH KUMAR
Membership number*	Date of issuance of certificate*
134556	03/05/2018

Preview

UPLOAD NEW

SAVE CA DETAILS

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

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

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

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

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

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

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

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

## GSTR 10 – Final Return

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

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

\* Indicates Mandatory Fields

Supplier Registered Under\* GST  
 GSTIN\* GST  
 Enter Supplier GSTIN

Invoice/Bill of entry Number\*  Invoice/Bill of entry Date\*

Item Details

Goods Type*	Description*	Unit Quantity Code (UQC)*	Quantity*	Taxable Value (As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed (₹)	Integrated Tax (₹)*	CESS (₹)	Actions
Select *	<input type="text"/>	Select *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="ADD"/>

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

Help ⓘ

✔ Your Request has been Accepted Successfully.

search GSTIN/CX/VAT

Processed Invoices

GSTIN/CX/VAT	Invoice		Total value (₹)	Input tax credit/Tax payable				Actions
	No.	Date		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJPA1572E01X	INV/5666	06/07/2018	5,56,566.00	1,000.00	0.00	0.00	1,000.00	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>

## 8D - Goods Details Without Invoices

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

## GSTR 10 – Final Return

**8D - Goods Details Without Invoices**

No. of Records - 0

Total Value	₹0.00
Integrated Tax	₹0.00
State/UT Tax	₹0.00
Central Tax	₹0.00
CESS	₹0.00

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

Supplier Registered Under\* Indicates Mandatory Fields

GST

GSTIN\* Supplier's GSTIN

Enter Supplier GSTIN

Item Details

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

BACK SAVE

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

With GSTIN/CX/VAT Without GSTIN/CX/VAT

Your Request has been Accepted Successfully.

search GSTIN/CX/VAT

Processed Invoices

GSTIN/CX/VAT	Total value (₹)	Input tax credit/Tax payable				Actions
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJIPA1572EO1X	67,777.00	8,888.00	0.00	0.00	0.00	

BACK ADD DETAILS



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

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

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

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

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

Steps to file your GSTR-10 return:

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

BACK
PREVIEW DRAFT GSTR-10
PROCEED TO FILE

**FORM GSTR-10**  
(See sub-rule 13)  
**Final Return**

1. GSTIN	G000PCH419F02
2. Legal name	सुपारी इलाक़ा कोटवा
3. Trade name, if any	KOTWA Parties
4. Address for future correspondence	
- Building No. / Flat No.	
- Street No.	
- Name of main house / Building	
- Road Name	
- City/Town/Village	
- State	
- District	
- PIN Code	
- Landline	
- Mobile No.	
- Telephone Number (with STD Code)	
- E-mail Address	
- Pan Number (with STD Code)	
5. Effective date of establishment/commencement of business	01/08/2018
6. Reference number of certificate of incorporation	12345678901234
7. Date of incorporation/commencement of business	01/08/2018
8. Nature of business	
9. Date of filing	

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

8 (a) Inputs held in stock

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

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

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

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

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

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

No. of records	Value (as adjusted by debit/credit note) (₹)	Input tax credit Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	21,51,000.00	1,000.00	0.00	0.00	0.00



Click the **PROCEED TO FILE** button.

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

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

Steps to file your GSTR-10 return.

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

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

Total Liability  
₹3,000.00

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

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

Available balance is 2,99,000.00

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

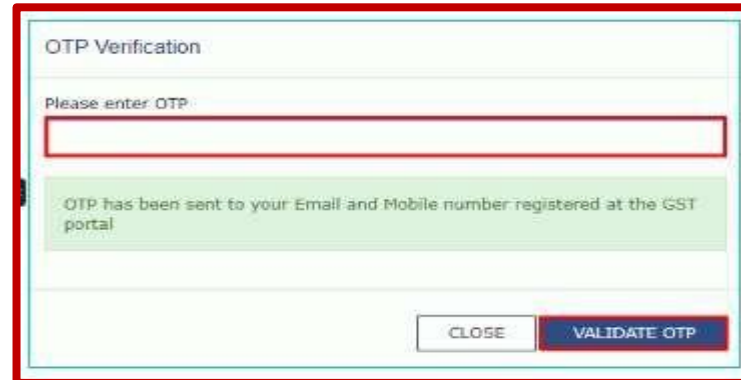
#### FILE WITH DSC:

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

#### FILE WITH EVC:

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

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



OTP Verification

Please enter OTP:

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

CLOSE VALIDATE OTP



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

Authorized Signatory\*

KIRAN KOTHA

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



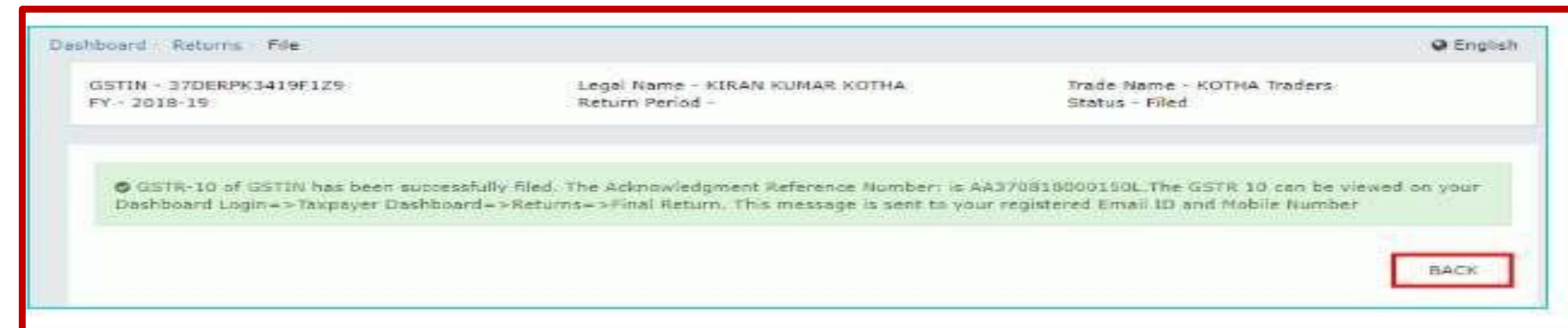
**Warning**

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

DSC is compulsory for Companies & LLP

Facing problem using DSC? Click here for help

FILE WITH DSC FILE WITH EVC



Dashboard > Returns > File

English

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

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

BACK

# **GSTR 11**

## **Return by UIN holder**



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

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

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

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

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

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

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

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

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

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

Statement of inward supplies by  
UIN holder  
GSTR11

Status - Not Filed

PREPARE ONLINE

PREPARE OFFLINE

Dashboard>ReturnsGSTR-11

English

GSTR-11 -Quarterly Return

UIN - 1118IND00001UN3

Name of the person having UIN - Test

FY - 2018-19

Return Period - Jan-Mar

Status - Not Filed

3A - Details of Invoices  
received

Total Invoice value

Total Taxable Value

₹-

Total Tax Amount

₹-

3B - Details of Credit/Debit  
Notes received

Total Note Value

Total Taxable Value

₹-

Total Tax Amount

₹0.00

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

BACK

PREVIEW

FILE RETURN

GENERATE GFD-10



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

## 3A - Details of Invoices received

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

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

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

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

## Details of Invoices received- Add Invoice

Supplier GSTIN\* 07AJIPA1572E113 Supplier Name\* AutomationsTest Invoice No.\*  
Invoice Date\* 05/06/2018 POS\* 07-Delhi Invoice Value (₹)\*  
Supply Type Intra-State

Item Details

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

Dashboard > Returns > GSTR-11

Request accepted successfully.

### Details of Invoices received - Summary

Uploaded by Taxpayer

Processed Invoices

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

BACK ADD DETAILS

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

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

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

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

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

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

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

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

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

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

Note Type\*  Supply Type

\* Indicates Mandatory Fields



#### Item Details

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

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

Uploaded by Taxpayer

#### Processed Notes

Supplier GSTIN	C/D Note No.	C/D Note Date	Note Type	Note Value (₹)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
07AJIPA1572E113	A123	04/06/2018	Debit	23,44,444.00	77,77,777.00	0.00	1,16,666.65	1,16,666.65	0.00	 

BACK

ADD DETAILS

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

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

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

The PDF file is generated

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

[BACK](#)
[PREVIEW](#)
[FILE RETURN](#)
[GENERATE PDF-11](#)

### Form GSTR-11

(See rule 82)

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

Year	2018-19
Quarter	Jan-Mar

1. UIN	1111NNDD000/UIN3
2. Name of the person having UIN	Tan

### 3. Summary of Inward Supplies Received

#### 3A -Summary of Invoices Received

No. of Suppliers	No. of Notes/Vouchers	No. of Invoices	Total Notes/Vouchers/Invoices value	Total Taxable value	Total Integrated Tax Paid	Total Central Tax Paid	Total State/UT Tax Paid	Total Cess Paid
1	NA	1	2544444.00	456666.00	13699.98	0.00	0.00	0.00



Select the **Declaration** checkbox.

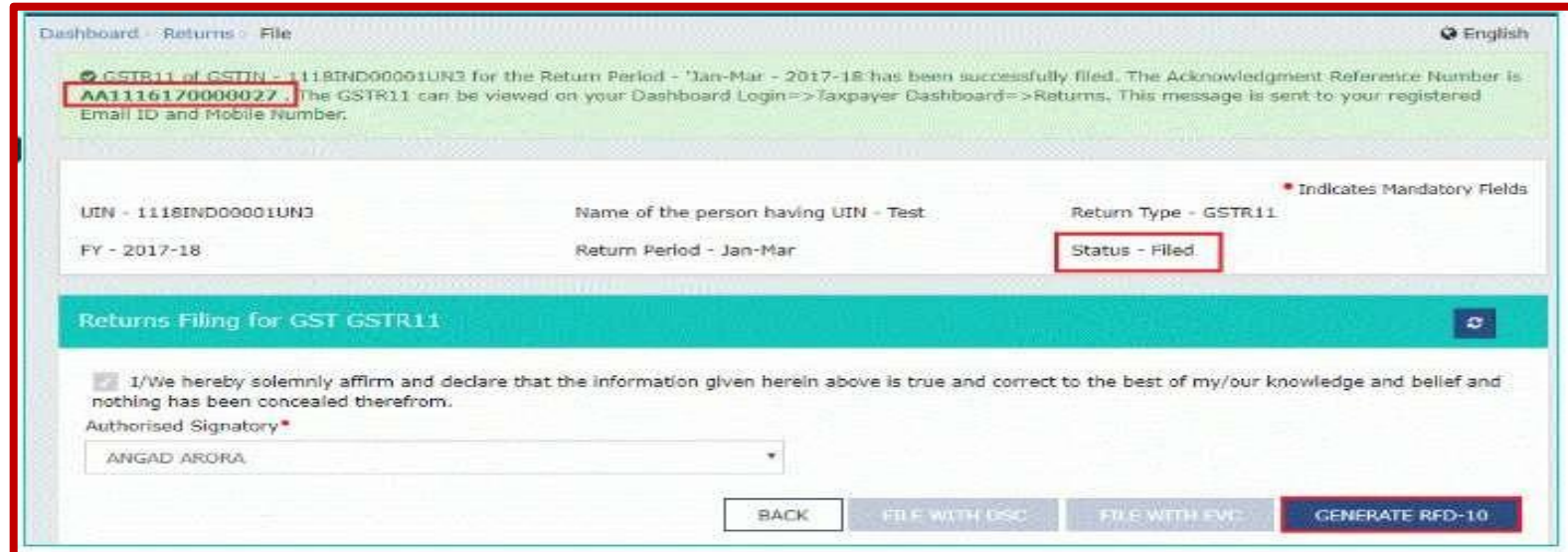
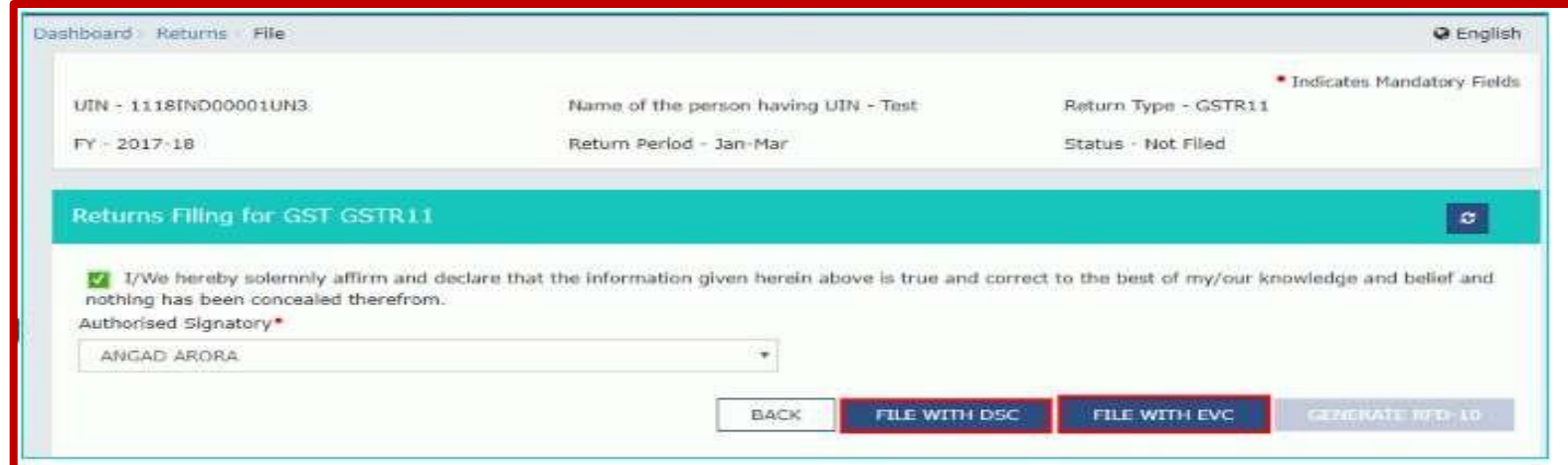

Click the **FILE RETURN** button.

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

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

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

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



Thank you

Thanks for your Patience and Time

