# Composition Taxpayers Return, TDS and TCS Returns in GST

ACCGST Course
Online Session

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# **Agenda Points**



**Return for TCS - GSTR 8** 

Return for TDS - GSTR 7 and 7A

**Queries and discussion** 



**GSTR 4 Return for Composition Dealer** 



#### What is Form GSTR-4 (Annual Return)?

Form GSTR-4 (Annual Return) is *a yearly return to be filed once*, for each financial year, by taxpayers who have opted for composition scheme during the financial year, for were in Composition scheme for any period during the said financial year, from 1<sup>st</sup> April, 2019 onwards. Such taxpayers are required to furnish details regarding summary of outward supplies, Inward supplies, import of services and supplies attracting reverse charge in this form.

#### Who needs to file Form GSTR-4 (Annual Return)?

All registered taxpayers who have opted for composition scheme under GST, for any period during the financial year, need to file Form GSTR-4 (Annual Return). This will include a taxpayer - who have opted for composition scheme since registration and have never opted out subsequently; and

who have opted in for composition scheme before starting of the financial year; and who have opted in for composition but subsequently opted out any time during the year.

# Is it mandatory to file Form GSTR-4 (Annual Return)?

Yes, it's mandatory for all composition taxpayers to file Form GSTR-4 (Annual Return).

# By when do I need to file Form GSTR-4 (Annual Return)?

Form GSTR-4 (Annual Return) is to be filed on yearly basis. The due date for filing Form GSTR-4 is 30th of the month succeeding the financial year or as extended by Government from time to time.

# I got my registration cancelled during the financial year. Am I required to file Form GSTR-4?

Yes, Form GSTR-4 (Annual Return) is required to be filed if you were a composition taxpayer during any part of the financial year even if you have got your registration cancelled during the said financial year.

# I opted out of composition scheme in the financial year. Do I need to file Form GSTR-4?

Yes, you need to file Form GSTR-4 (Annual Return) even if you may have opted out from the composition scheme. Your Form GSTR-4 return should include the details for the period during which you remained under the composition scheme.

# Form GSTR-4 (Annual Return) comprises of which tables?

Form GSTR-4 (Annual Return) comprises of following tables:

- 4A. Inward supplies from registered supplier (other than reverse charge)
- 4B. Inward supplies from registered supplier (reverse charge)
- 4C. Inward supplies from unregistered supplier
- 4D. Import of Service
- 5.Summary of CMP-08: To view auto-drafted details provided in filed Form CMP-08 for the financial year. These details are non-editable.
- 6. Tax rate wise inward and outward supplies (Row 12 to 16)
- 7.TDS/TCS credit received: To view details related to TDS/TCS credit received. These details are non-editable.

Note: The entries in table 4 (4A, 4B, 4C & 4D) will be net of credit/debit notes and advances.

#### What details are entered in Table 3(a)?

The taxpayer need to enter previous year's Aggregate turnover.

#### Note:

You will not be able to proceed further without entering aggregate turnover of previous financial year.

In case, you were registered during the current FY or had nil aggregate turnover, please enter '0' (Zero) here.

On saving aggregate turnover details, other buttons on this screen will get enabled.

#### Is there any late fee in case of delayed filing of Form GSTR-4 (Annual Return)?

Yes, there is a late fee for filing of Form GSTR-4 (Annual Return) beyond the due date.

# Can I file Form GSTR-4 (Annual Return) return without paying late fee (if applicable)?

No. You can't file Form GSTR-4 (Annual Return) without payment of late fee for Form GSTR-4 (Annual Return), if same is filed after the specified date.

**Note**: You can't file Nil Form GSTR-4 (Annual Return) without payment of late fee, if same is filed after the specified date.

#### When will "FILE GSTR-4" button gets enabled?

File button gets enabled only if you have-

No 'Additional cash which is required' to be paid for liabilities, if any.

Clicked on declaration box and have selected authorized signatory details from the drop-down list.

GSTR 8
Return for Tax Collected at Source (TCS)



# Introduction

# Selling through e-commerce can include:











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

































# **Definitions – Section 2 of CGST Act, 2017**

Electronic Commerce - 2 (44) Electronic commerce means supply of goods and/or services including digital products over digital or electronic network

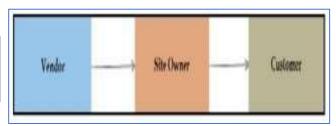
Electronic commerce operator - 2 (44) Electronic commerce operator means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce

Aggregator

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

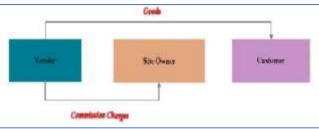
# **Various Models of E-Commerce**

Principal 2 Principal (P2P)



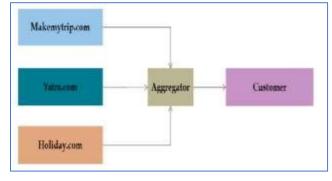


Principal 2 Agents (P2A)





Aggregator







#### What is Form GSTR-8?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Form GSTR-8 comprises of following tables:

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

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

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

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

Amendment of TCS details in Table 4 is allowed *only once* in case original TCS details has not been accepted by the supplier in TDS/TCS credit table or the same has been rejected by the supplier. After amendment, it will go back to the supplier.

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

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

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

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

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

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

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

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

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

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

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

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

# How can I discharge my TCS liability?

TCS liability can be discharged through Electronic Cash Ledger only.

#### How can I offset my liabilities?

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

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

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

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

# Can I preview Form GSTR-8 before filing?

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

# GSTR 7 & 7A Return for Tax Deducted at Source (TDS)



#### What is Form GSTR-7?

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

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

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

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

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

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

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

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

Form GSTR-7 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard.** 

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

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

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

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

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

# How can I discharge my TDS liability?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### How can I offset my liabilities?

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

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

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

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

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

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

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

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

To download the TDS certificate, access the <a href="www.gst.gov.in">www.gst.gov.in</a> URL. Login to the GST Portal with valid credentials. Navigate to <a href="Services">Services</a> View/Download Certificates option.

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

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

#### What is TDS Certificate?

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

## How many TDS Certificates are issued per GSTIN?

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

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

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

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

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

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

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

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

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

# Thank you

Thanks for your Patience and Time



# Manual > Filing Form GST CMP-08

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

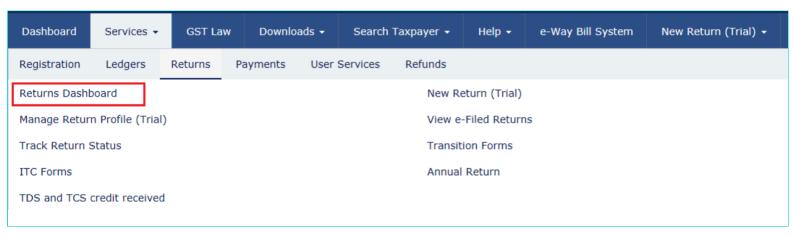
To file quarterly statement in Form GST CMP-08, perform following steps:

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

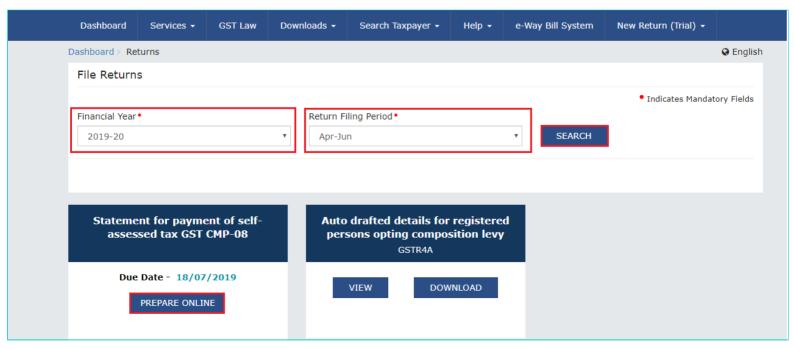
# A. Login and Navigate to Form GST CMP-08 page

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Login to the GST Portal with valid credentials.
- 3. Click the Services > Returns > Returns Dashboard command.

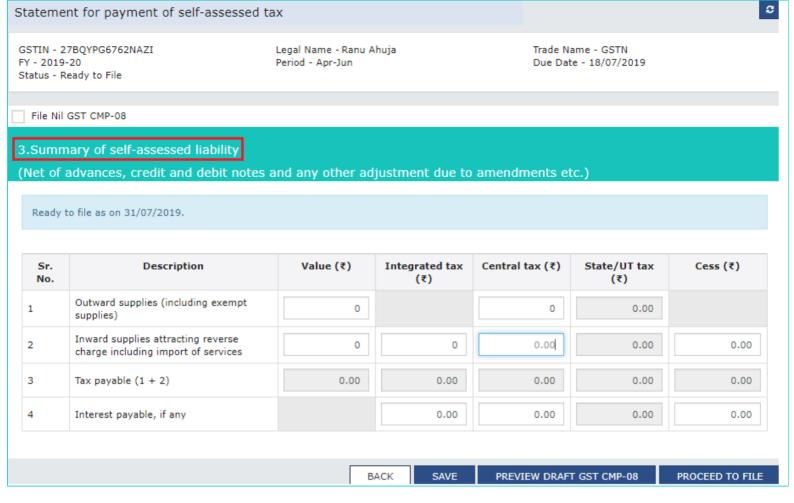
Alternatively, you can also click the Returns Dashboard link on the Dashboard.



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



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



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

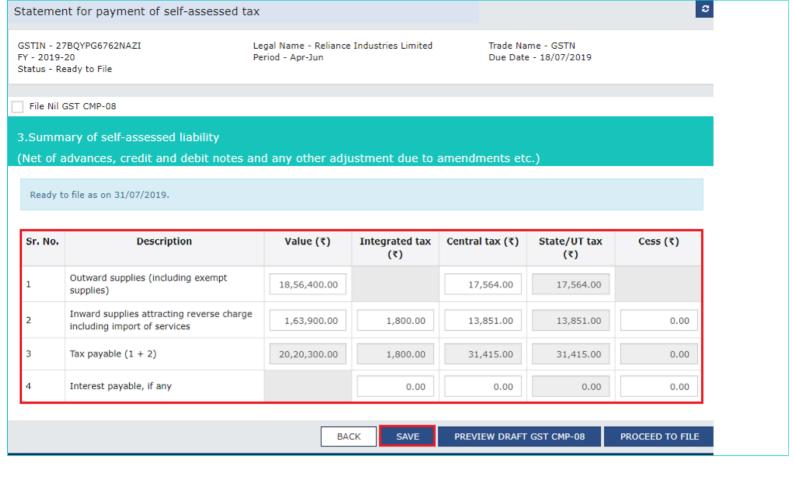
8. In case of Nil GST CMP-08, select the check box for File Nil GST CMP-08. On enabling the checkbox, the following texts will be displayed:



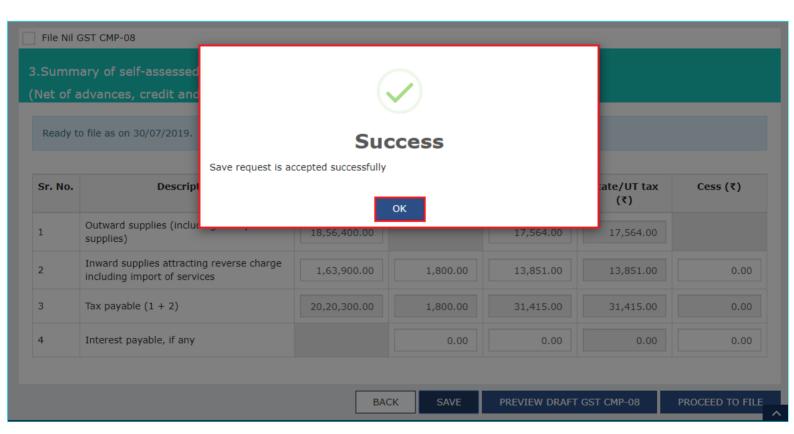
To continue further for filing Form GST CMP-08, click here.

#### C. Enter details in Table 3

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

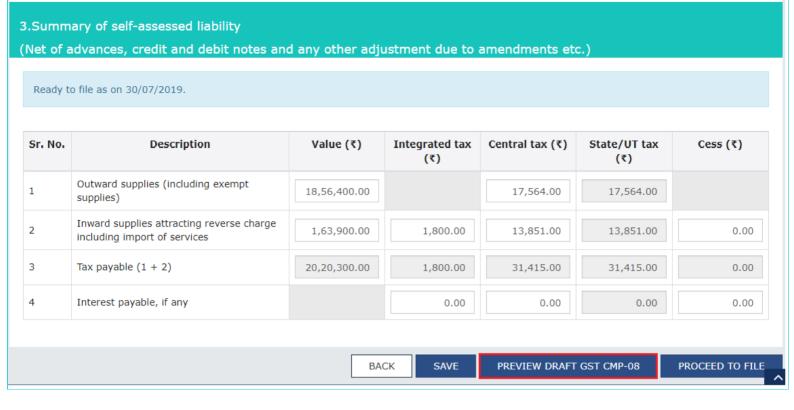


10. A success message will appear on clicking 'SAVE'. Click **OK**.



#### D. Preview GST CMP-08

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



12. The downloaded page is displayed.

File Nil GST CMP-08

# Form GST CMP - 08

[See rule 62]

# Statement for payment of self-assessed tax

I	Financial Year	2019-20
	Quarter	Apr-Jun

1	GSTIN		27BQYPG6762NAZI				
2	(a)	Legal name	Ranu Ahuja				
	(b)	Trade name	GSTN	4			
	(c)	ARN	-			_	
	(d)	Date of filing	-				

# 3. Summary of self-assessed liability

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

(Amount in ₹ in all tables)

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

# E. Proceed to File and Payment of Tax

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

File Nil GST CMP-08 3.Summary of self-assessed liability (Net of advances, credit and debit notes and any other adjustment due to amendments etc.) Ready to file as on 30/07/2019. Sr. No. Description Value (₹) Integrated tax Central tax (₹) State/UT tax Cess (₹) (₹) (₹) Outward supplies (including exempt 1 18,56,400.00 17,564.00 17,564.00 supplies) Inward supplies attracting reverse charge 2 1,63,900.00 1,800.00 13,851.00 13,851.00 0.00 including import of services 3 Tax payable (1 + 2)20,20,300.00 1,800.00 31,415.00 31,415.00 0.00 4 Interest payable, if any 0.00 0.00 0.00 0.00

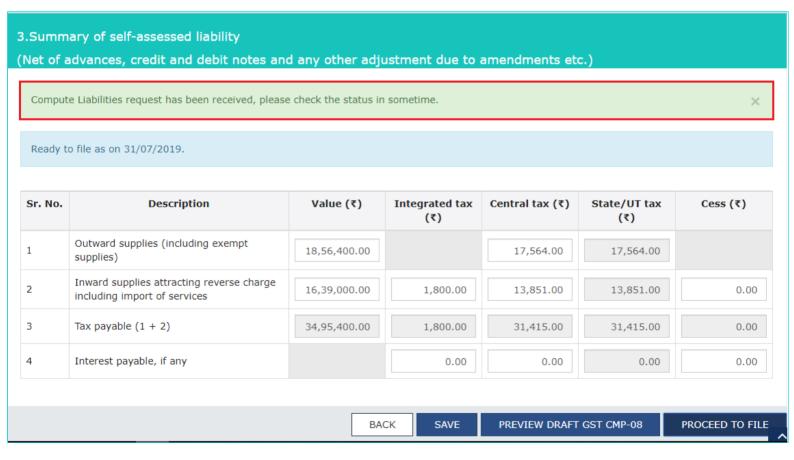
BACK

SAVE

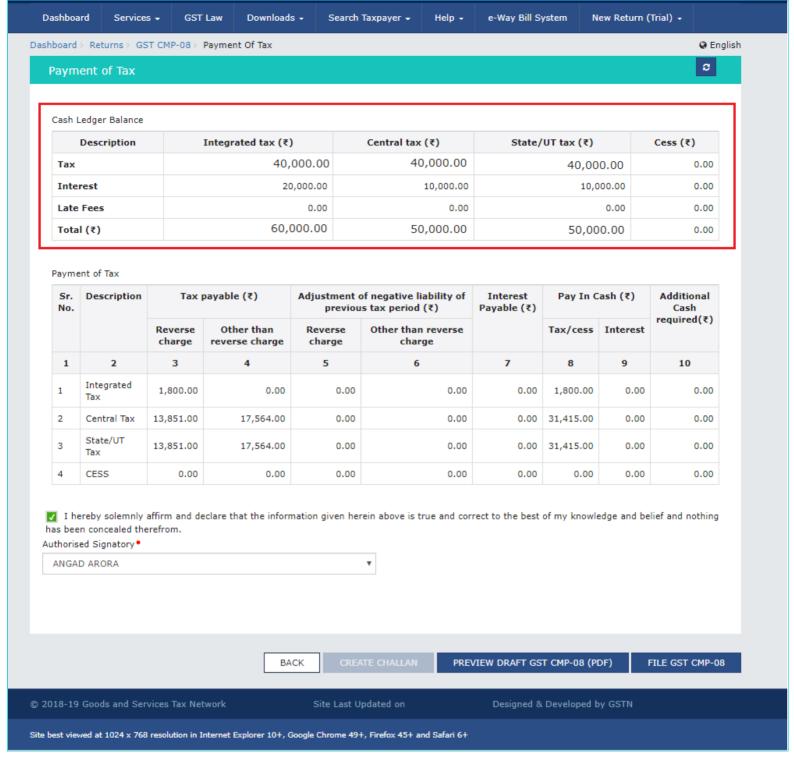
PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

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



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



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

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

#### Cash Ledger Balance

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

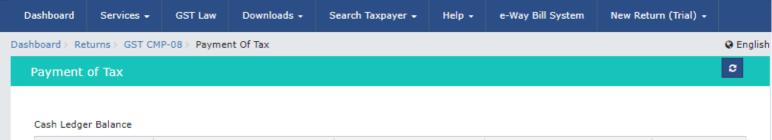
#### Payment of Tax

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

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

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

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



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

#### Payment of Tax

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

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

BACK

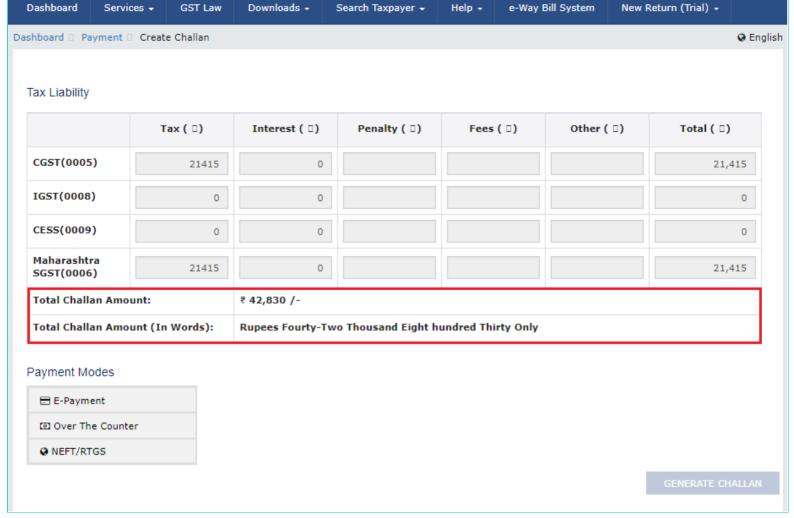
CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

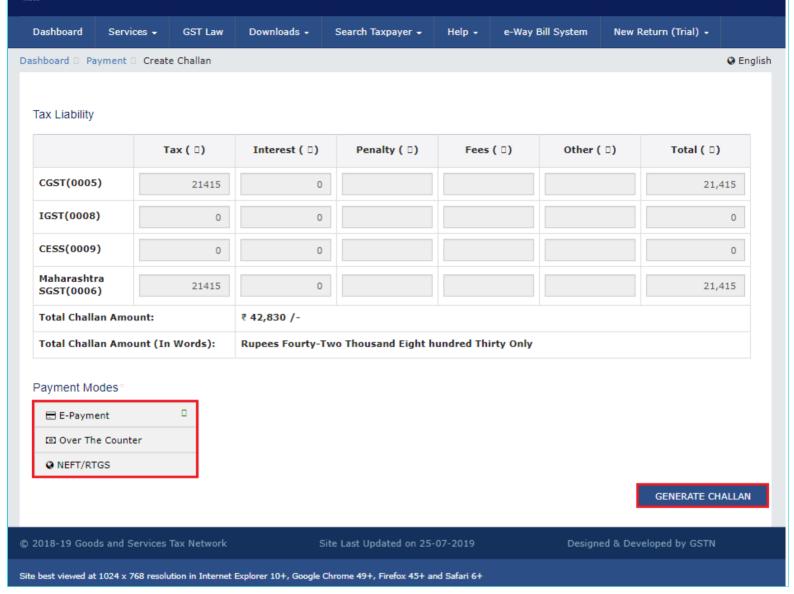
FILE GST CMP-08

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

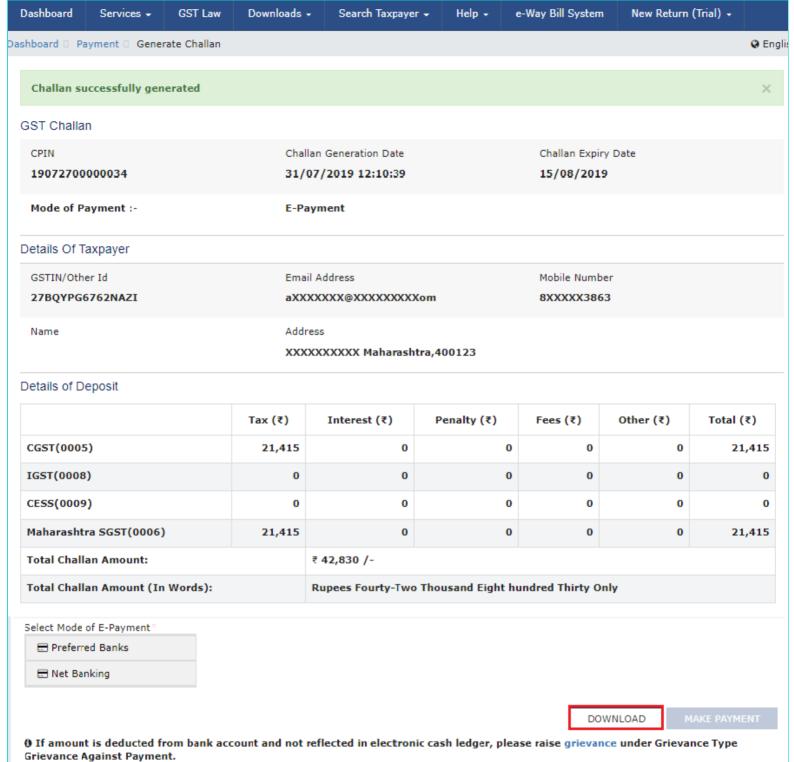
**Note**: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount** (In Words) fields are auto-populated with total amount of payment to be made. You cannot edit this amount.



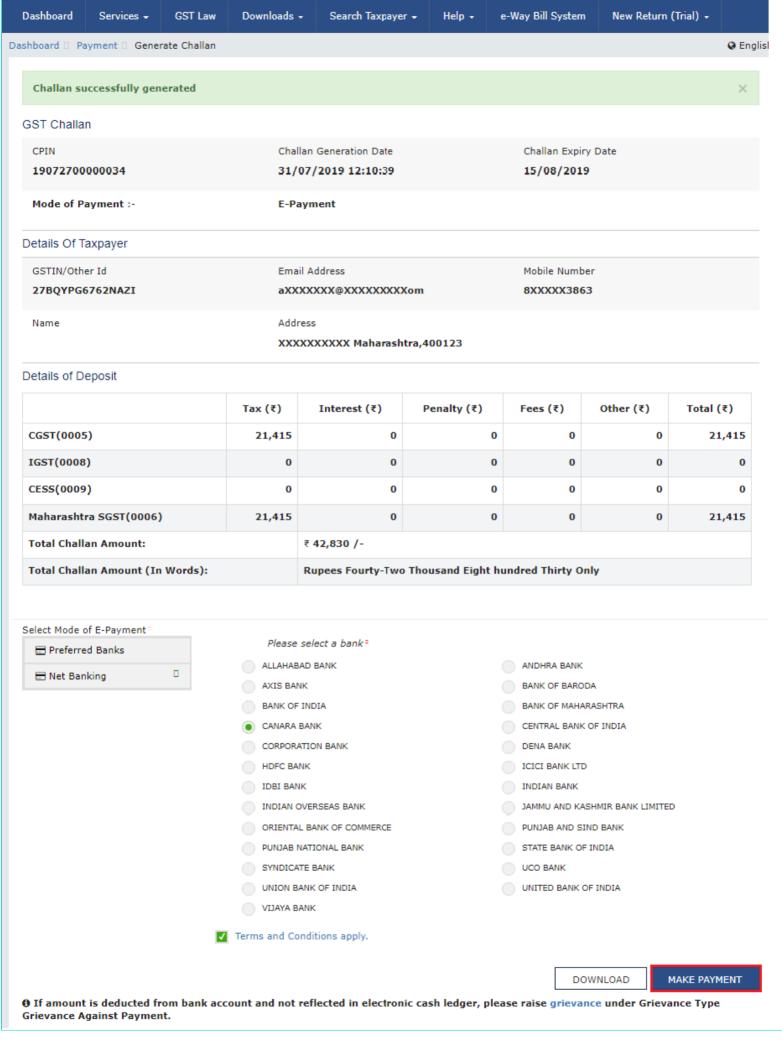
- iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the **GENERATE CHALLAN** button.



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



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



#### Note:

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

#### In case of Over the Counter:

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

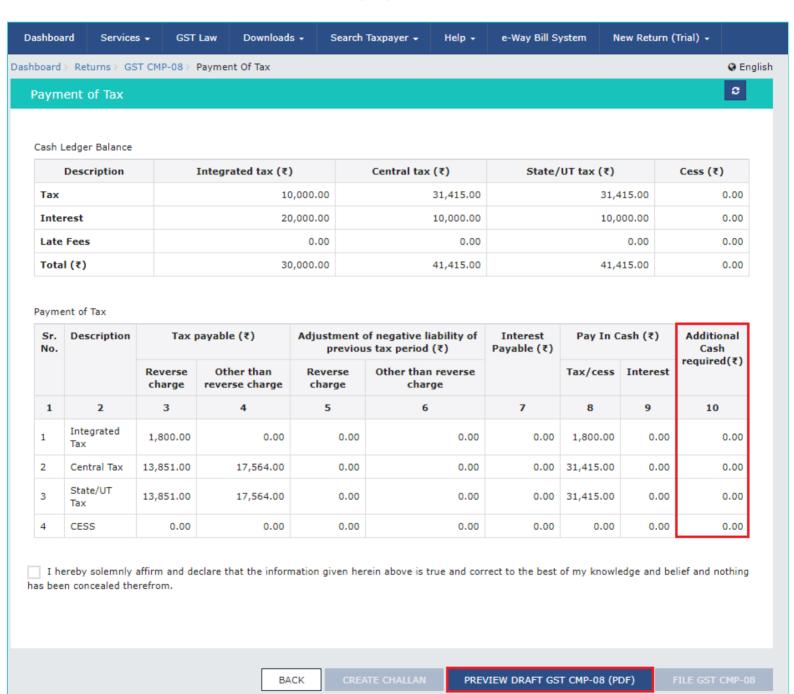
#### In case of NEFT/ RTGS:

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

Click here to refer the FAQs and User Manual on Making Payment.

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

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



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

# Form GST CMP - 08

[See rule 62]

# Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GSTIN		27BQYPG6762NAZI			,		
2	(a)	Legal name						
	(b)	Trade name	GSTN	4			_	
	(c)	ARN	-					
	(d)	Date of filing	-	$\overline{}$				

# 3. Summary of self-assessed liability

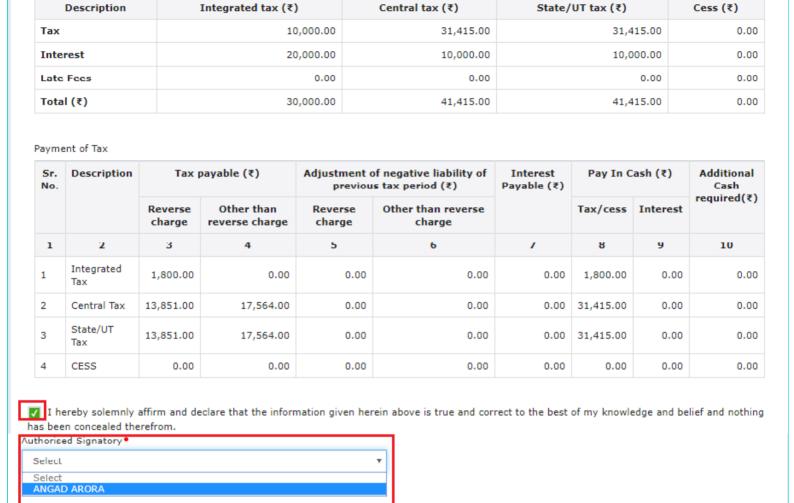
(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹ in all tables)

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

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

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



Search Taxpayer +

e-Way Bill System

PREVIEW DRAFT GST CMP-08 (PDF)

Help →

New Return (Trial) →

© English €

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

Dashboard

Payment of Tax

Cash Ledger Balance

**GST Law** 

Services +

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

Downloads +

BACK



### Dashboard > Returns > GST CMP-08 > Payment Of Tax

## **⊘** En

### Payment of Tax

#### Cash Ledger Balance

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

#### Payment of Tax

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

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

Authorised Signatory\*

AN GAD ARORA ▼

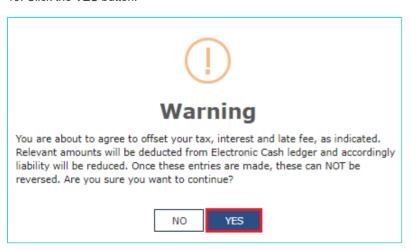
BACK

CREATE CHALLA

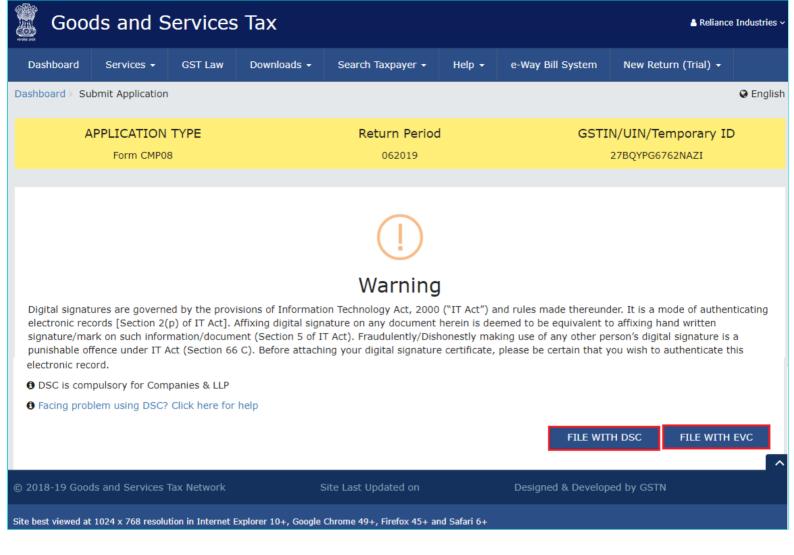
PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

#### 19. Click the **YES** button.



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

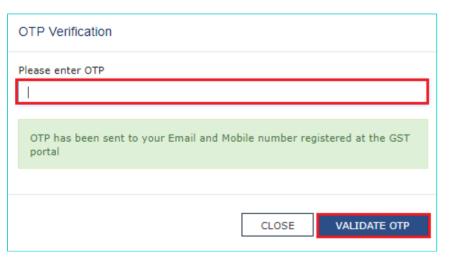


#### 20.1. FILE WITH DSC:

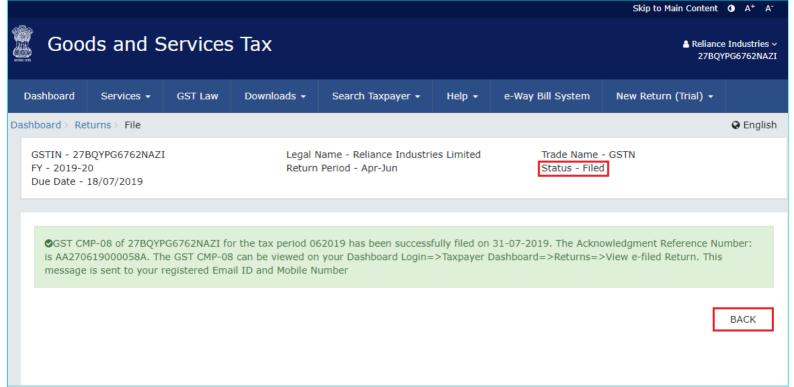
a. Select the certificate and click the SIGN button.

#### 20.2. FILE WITH EVC:

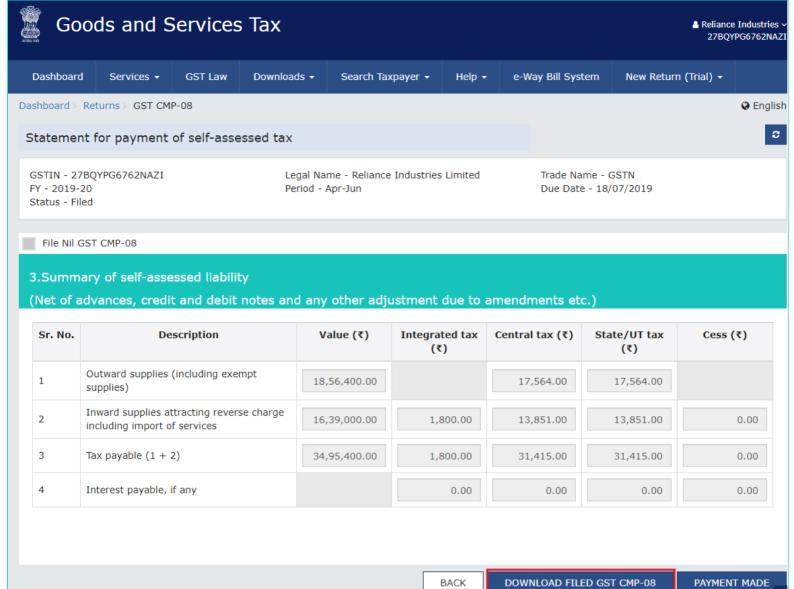
a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VALIDATE OTP button.



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



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



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Site Last Updated on

BACK

Designed & Developed by GSTN

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

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

#### Form GST CMP - 08

[See rule 62]

#### Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

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

#### 3. Summary of self-assessed liability

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

(Amount in ₹ in all tables)

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

#### 4. Verification

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

and belief and nothing has been concealed therefrom.

Name of authorized signatory ANGAD ARORA

Designation / Status

Date: 31-07-2019



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

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

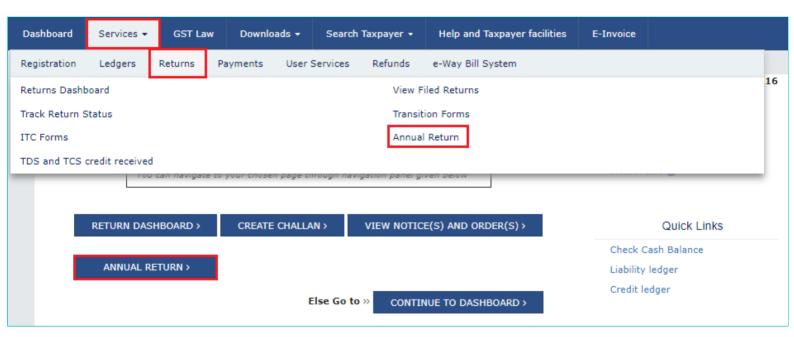
To create and file details in Form GSTR-4 (Annual Return, For FY 2019-20 Onwards), perform following steps:

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

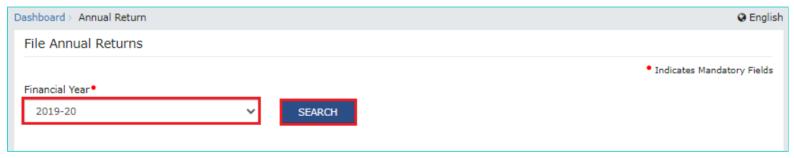
#### A. Login and Navigate to Annual Return Form GSTR-4 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Annual Return** option.

Note: Alternatively, you can also click the Annual Return link on the Dashboard.

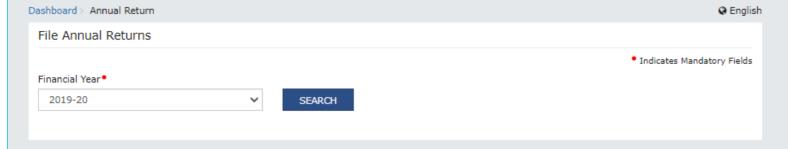


2. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the annual return from the drop-down list. Click the **SEARCH** button



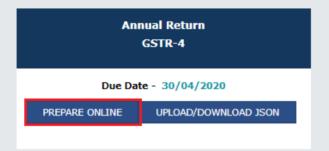
3. The **File Returns** page is displayed. Please read the important message in the boxes carefully. In the Annual Return GSTR-4 tile, click the **PREPARE ONLINE** button.

**Note**: **PREPARE ONLINE** button for filing Form GSTR-4 will be enabled only after filing all applicable Form CMP-08 statements for the relevant Financial Year.



#### <u>Help</u>

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



#### Important Message

#### Prepare Online:-

#### Steps to be taken:

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

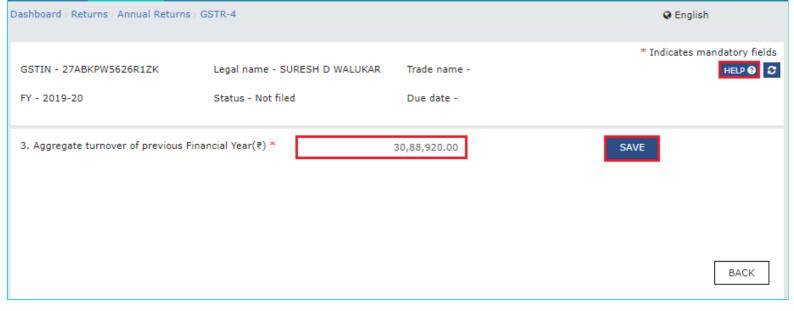
#### Upload/Download JSON

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

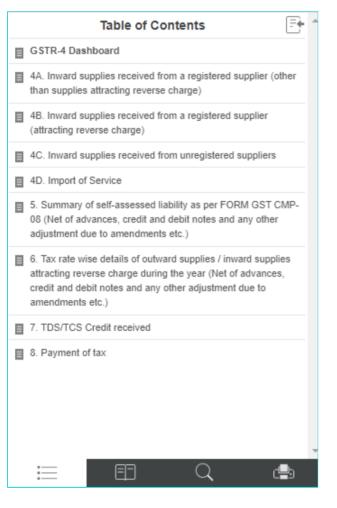
#### 4. The GSTR-4 Annual Return page is displayed. Enter the aggregate turnover of previous financial year and click SAVE.

#### Note:

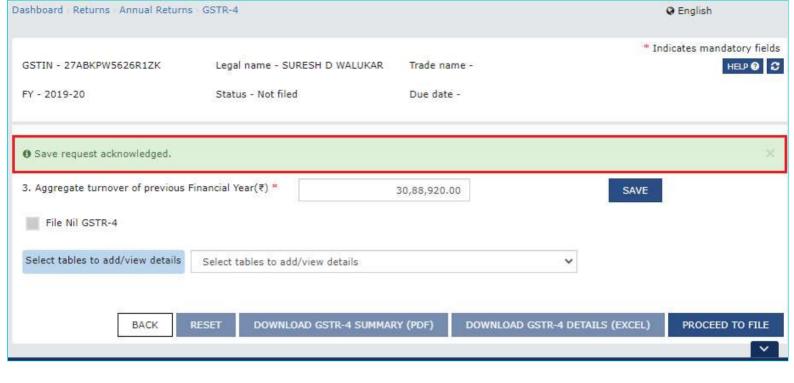
- You will not be able to proceed further without entering aggregate turnover of previous financial year.
- In case, you were registered during the current FY or had nil aggregate turnover, please enter '0' (Zero) here.
- On saving aggregate turnover details, other buttons on this screen will get enabled.



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



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



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

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



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



#### 6.3. Click CONTINUE.

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

Financial year	2019-20
----------------	---------

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

Note: All amounts displayed in the tables are in ₹

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

#### ........

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

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

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

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

#### 4C - Inward supplies received from an unregistered supplier

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

#### 4D - Import of service

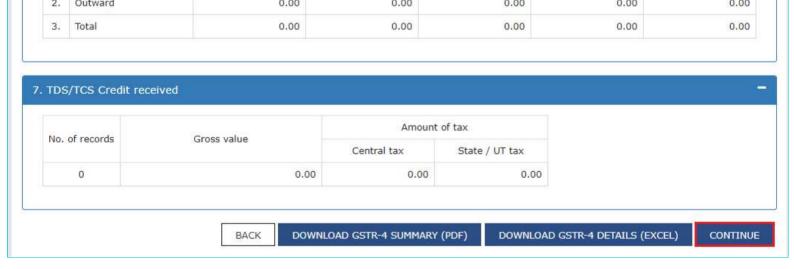
No. of records	Taxable value	Integrated tax	Cess
o	0.00	0.00	0.00

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

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

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

Sr.	Type of supply	val		Amount o	of tax	
no.	(Outward/Inward)		Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00
	I MARKEN YOUNG	Constant	SANCEMEN	00004860	02022	



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

#### 6.5. Payment of Tax

#### Note:

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

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

Click here to go back to the main menu

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

#### B. Enter details in various tiles

- 4A. Inward supplies from registered supplier (other than reverse charge): To add details of inward supplies received from a registered supplier (other than reverse charge)
- 4B. Inward supplies from registered supplier (reverse charge): To add details of inward supplies received from a registered supplier (reverse charge)
- 4C. Inward supplies from unregistered supplier: To add details of inward supplies received from an unregistered supplier
- 4D. Import of Service: To add details of import of service
- 6. Tax rate wise inward and outward supplies: To enter tax rate wise details of outward supplies during the financial year

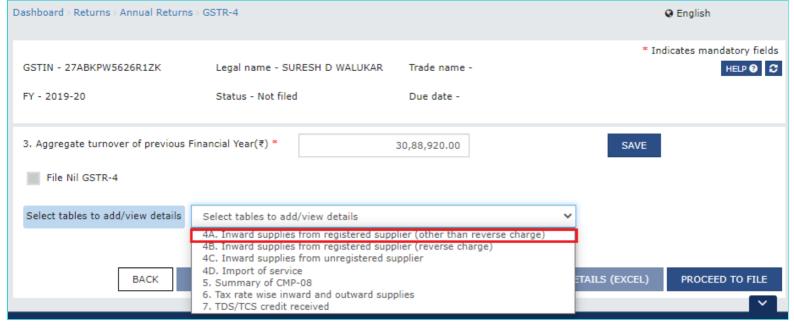
#### To view auto-drafted details:

- 5. Summary of CMP-08: To view auto-drafted details provided in filed Form CMP-08 for the financial year
- 7. TDS/TCS credit received: To view details related to TDS/TCS credit received

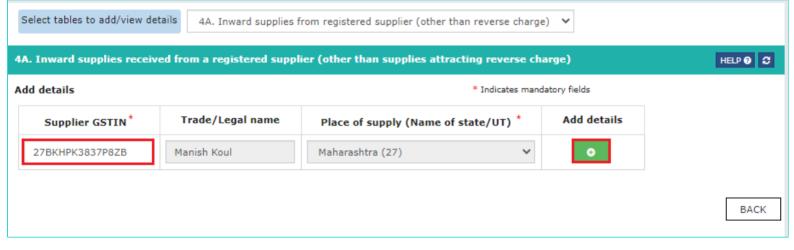
#### Click on the tile names to know more and enter related details:

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

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

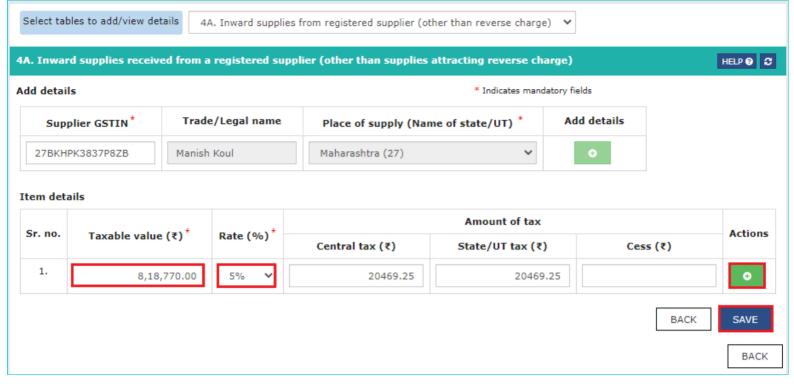


- 6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are autopopulated based on the GSTIN of the supplier. Click the **Add** (+) button. **Note**:
  - · You must provide all details related to one Supplier GSTIN tax rate wise here.
  - Inward supplies attracting reverse charge, are not to be provided in table 4A and the same are required be provided in table 4B.
  - · Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

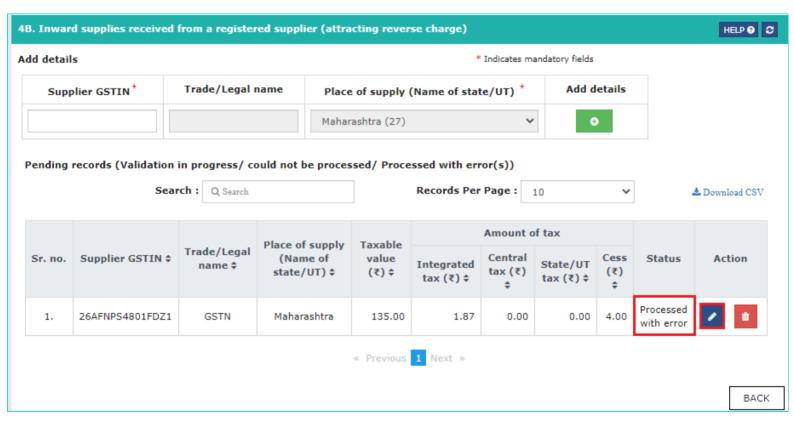


- 6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

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

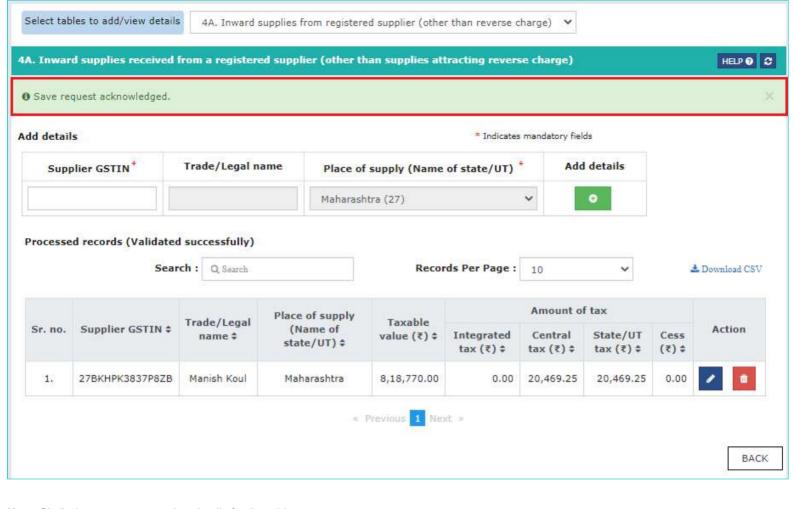


6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully)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

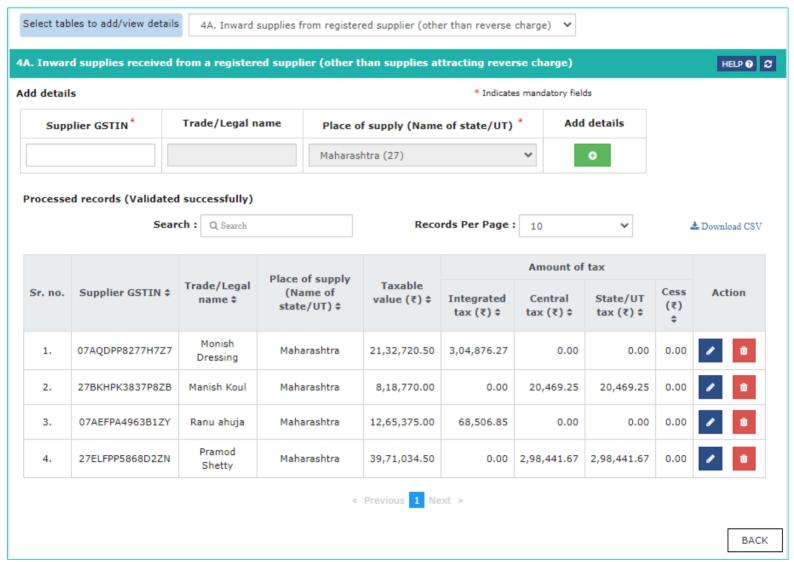


#### Note:

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

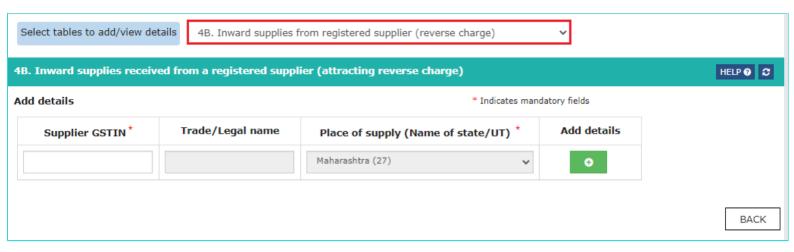


Note: Similarly, you can enter other details for the table.



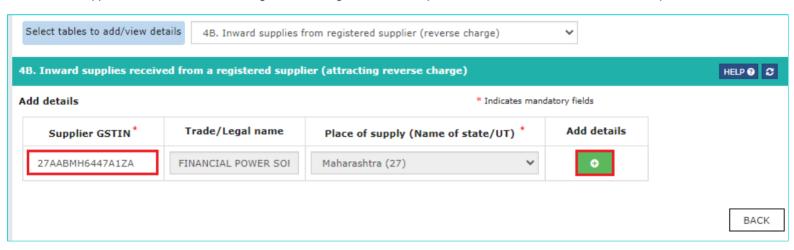
#### 4B. Inward supplies from registered supplier (reverse charge)

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



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

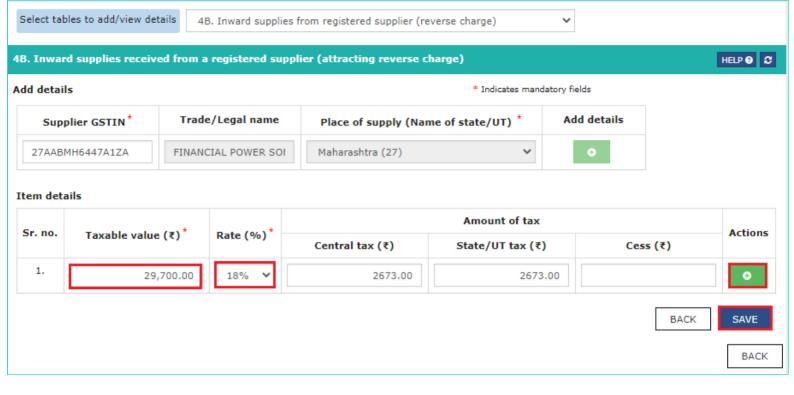
Note: Inward supplies other than those attracting reverse charge, are not to be provided in table 4B and the same need be provided in table 4A



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

#### Note:

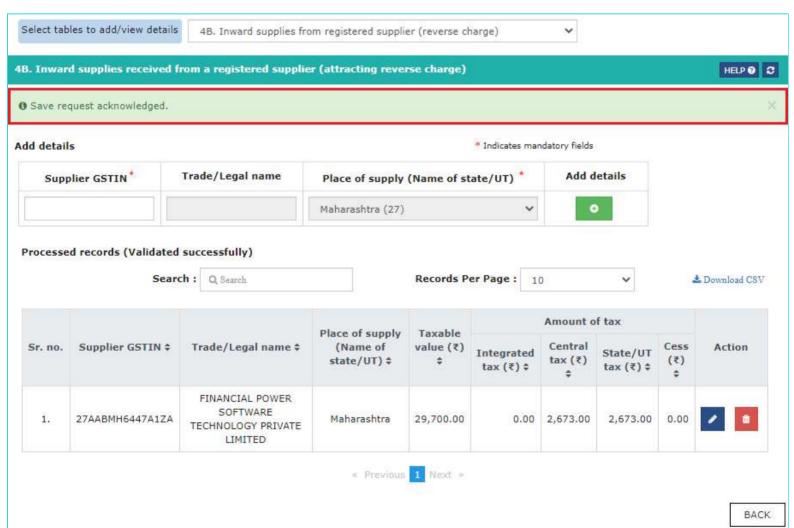
- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered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



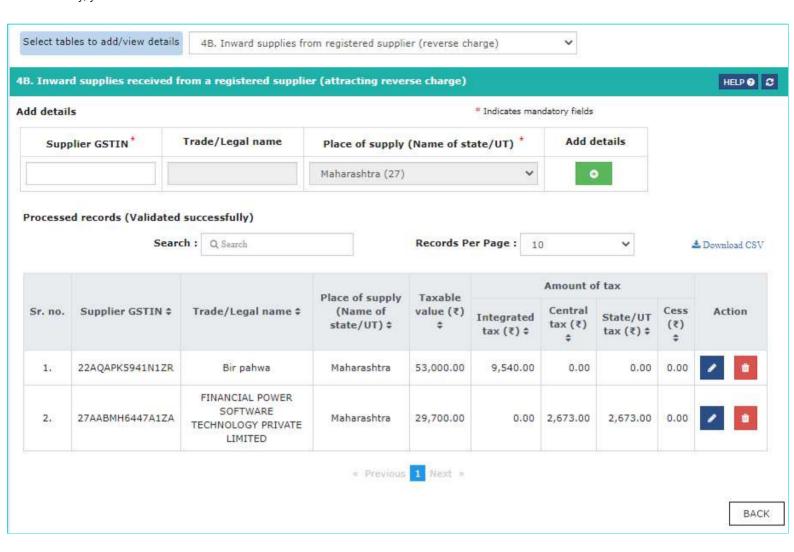
6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully)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

#### Note:

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



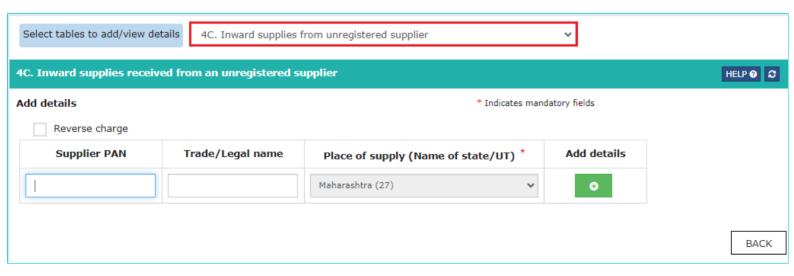
Note: Similarly, you can enter other details for the table.



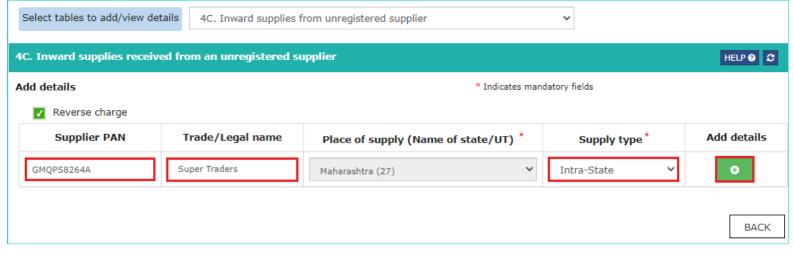
Click here to go back to the main menu

#### 4C. Inward supplies from unregistered supplier

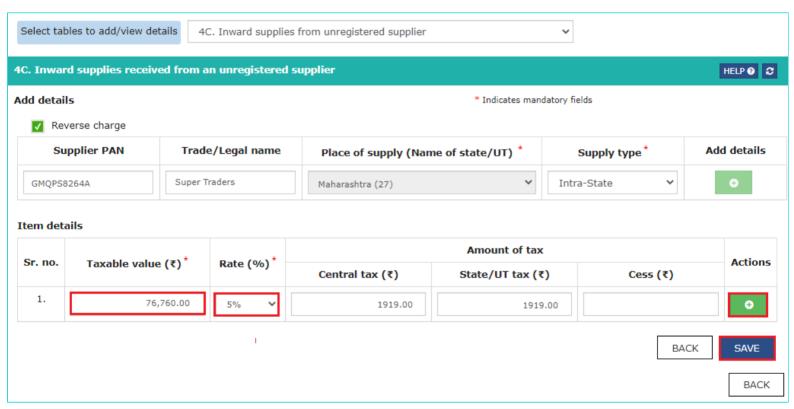
6.1. To add details of inward supplies received from an unregistered supplier, select **4C. Inward supplies from unregistered supplier** from the "Select tables to add/view details" drop-down list.



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



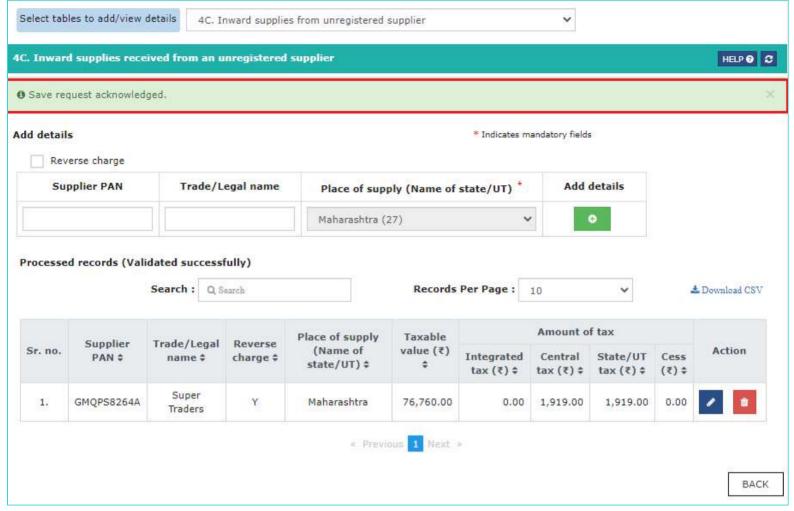
- 6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**. **Note**:
  - You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
  - The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.



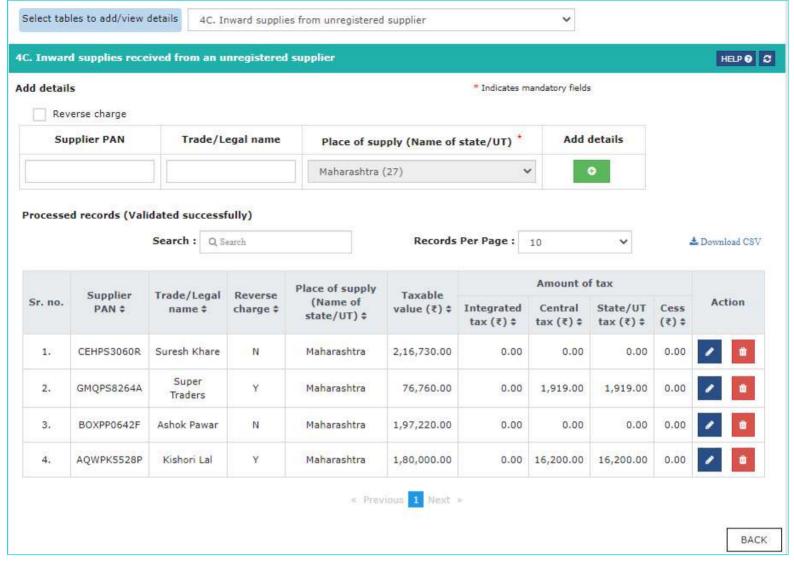
6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully)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

#### Note:

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



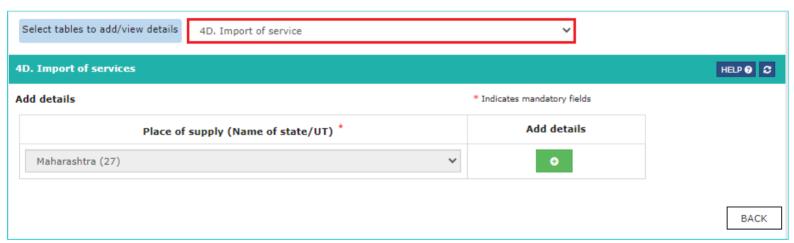
Note: Similarly, you can enter other details for the table.



Click here to go back to the main menu

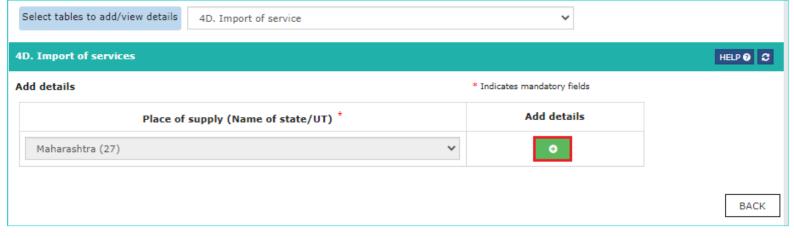
#### 4D. Import of service

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



6.2. Click the Add (+) button.

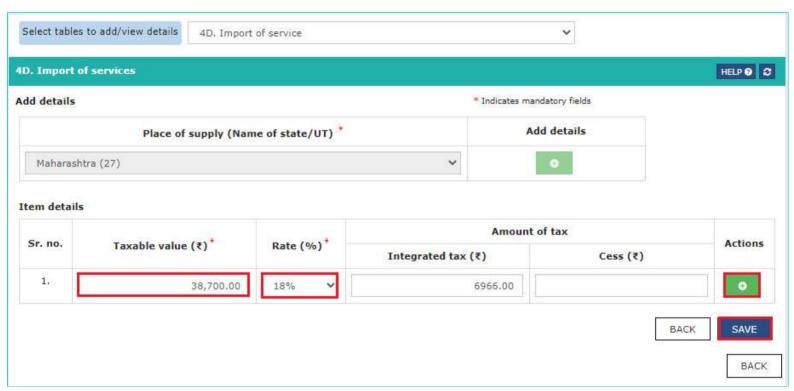
Note: Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.



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

#### Note:

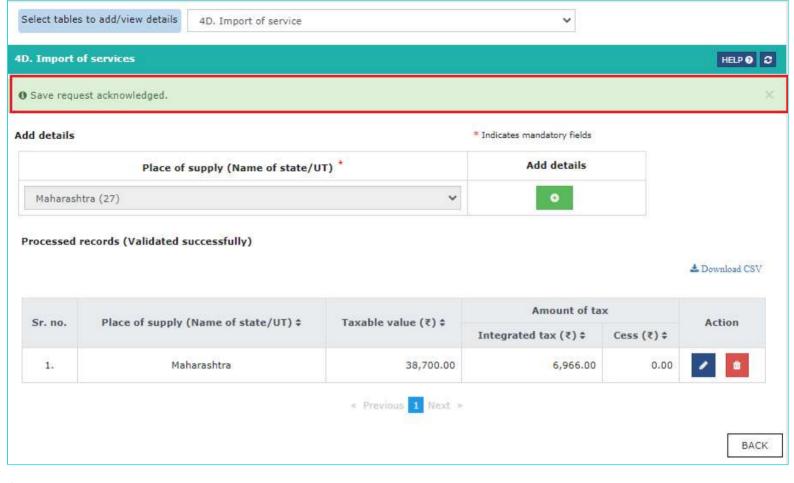
- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered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



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

#### Note:

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

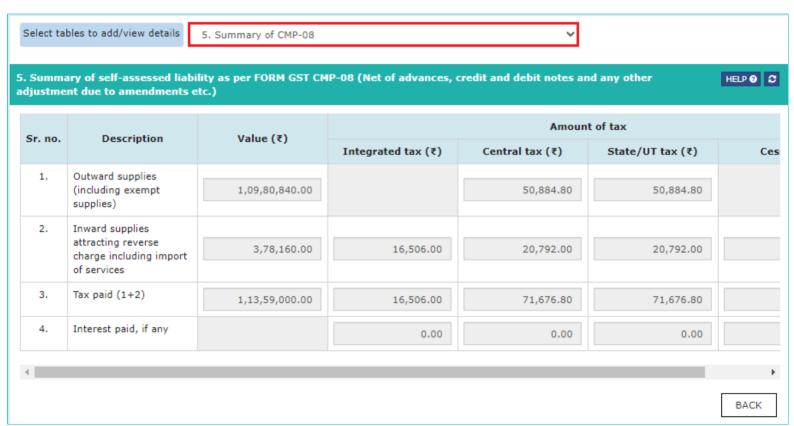


Click here to go back to the main menu

#### 5. Summary of CMP-08

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

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



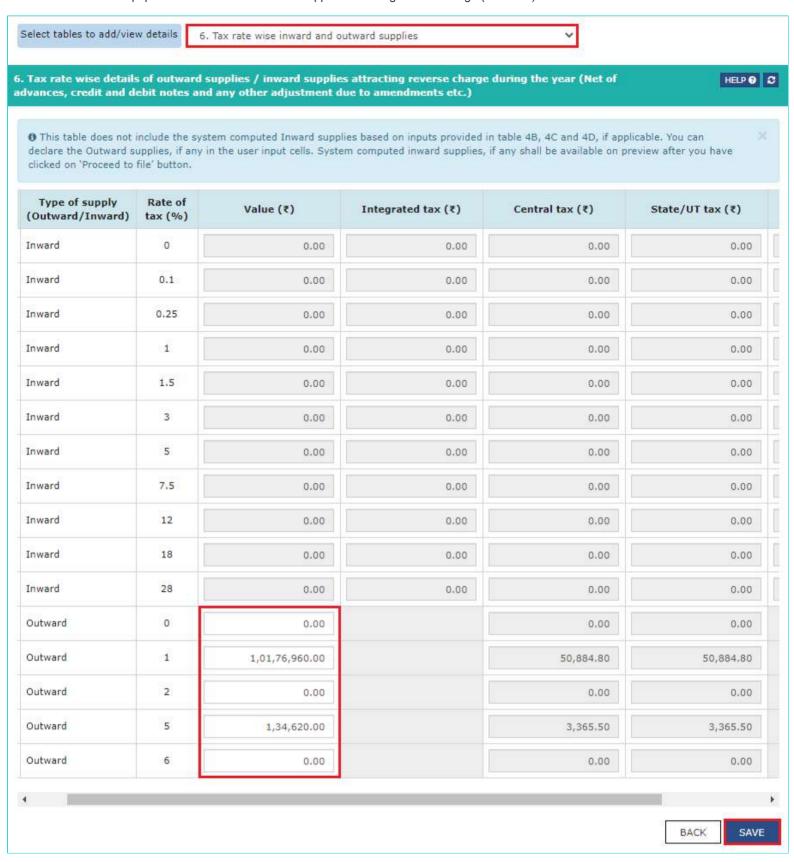
Click here to go back to the main menu

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

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

#### Note:

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

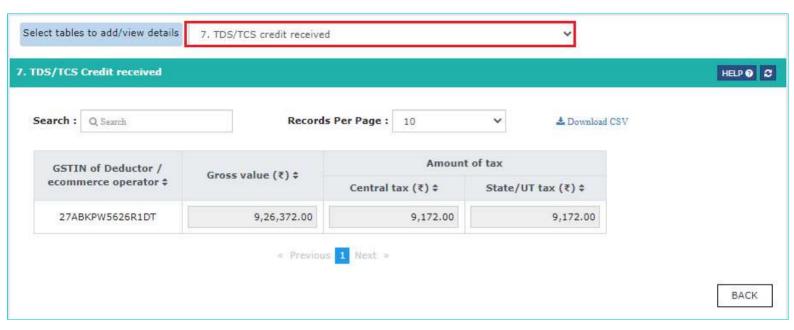


Click here to go back to the main menu

#### 7. TDS/TCS credit received

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

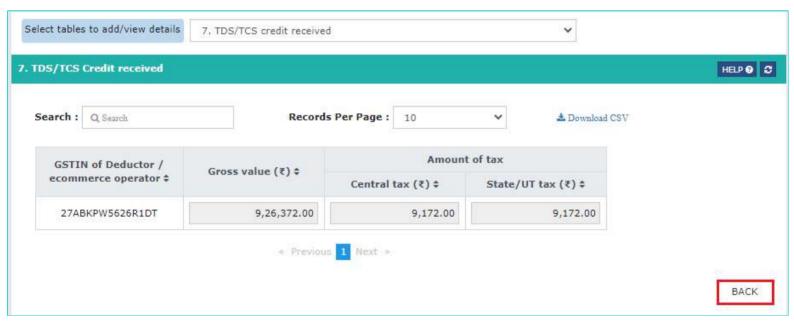
- Amount of TDS and TCS are auto-drafted based on the Returns/ Statements filed by TDS and TCS taxpayers. The values in Table 7, TDS
  and TCS credit received will be populated based on the amount accepted and credited to Electronic cash ledger during that financial year.
- Details provided in Table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



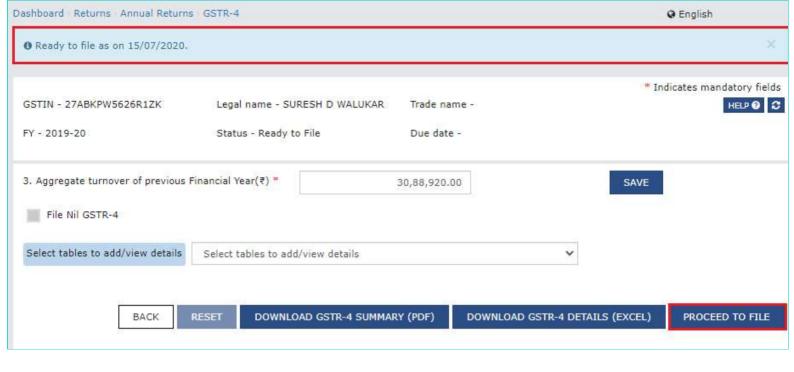
Click here to go back to the main menu

#### C. Preview GSTR-4

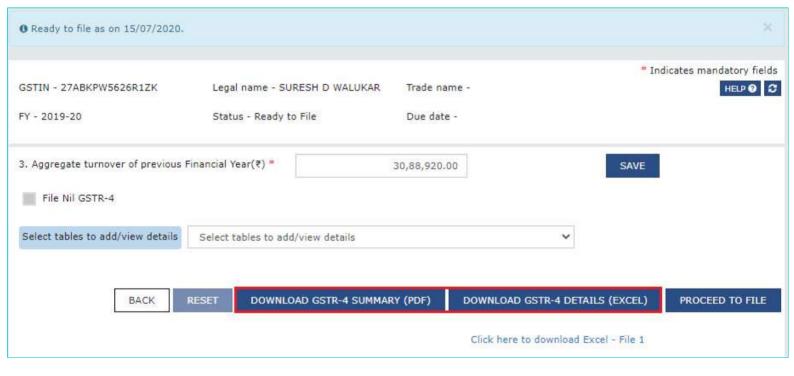
7. Once all the required details are entered, navigate BACK to go to the Form GSTR-4 (Annual Return) Dashboard page.



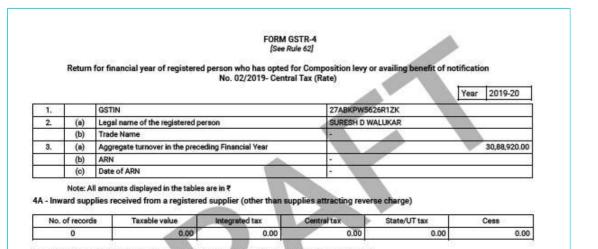
8. Click **PROCEED TO FILE** button. A confirmation message is displayed that return is ready to be filed.



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



10. The PDF/Excel file is displayed.



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

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

#### 4C - Inward supplies received from an unregistered supplier

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

#### 4D - Import of service

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

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

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

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

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

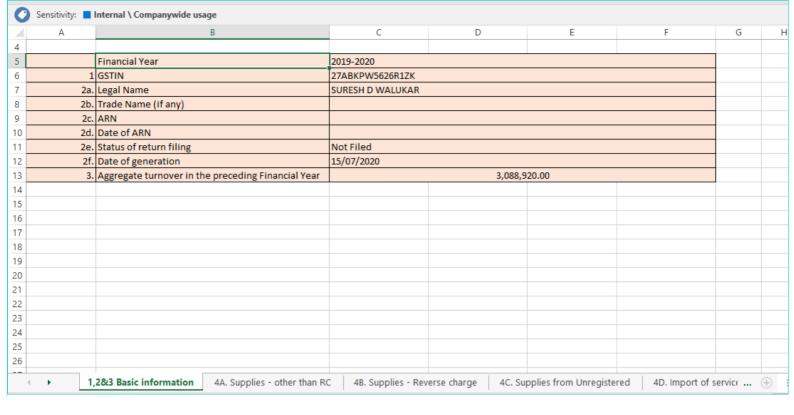
Sr. no.	Type of supply	Value		Amount o	of tax	
	(Outward/Inward)		Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00
2.	Outward	0.00	0.00	0.00	0.00	0.00
3.	Total	0.00	0.00	0.00	0.00	0.00

#### 7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax		
The Marie Production with Nation .	CANADAGA ANT	Central tax	State/UT tax	
0	0.00	0.00	0.00	

#### 8. Tax, interest, late fee payable and paid

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



Click here to go back to the main menu

#### D. Proceed to File and Payment of Tax

11. Click PROCEED TO FILE button.



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



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

Note: All amounts displayed in the tables are in ₹

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

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

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

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

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

#### 4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	6,70,710.00	0.00	18,119,00	18,119.00	0.00

#### 4D - Import of service

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

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

Sr.	Description	Value	Amount of tax				
no.	Description	value	Integrated tax	Central tax	State/UT tax	Cess	
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,88 <mark>4</mark> .80	50,884.80		
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00	
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00	
4.	Interest paid, if any		0.00	0.00	0.00	0.00	

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

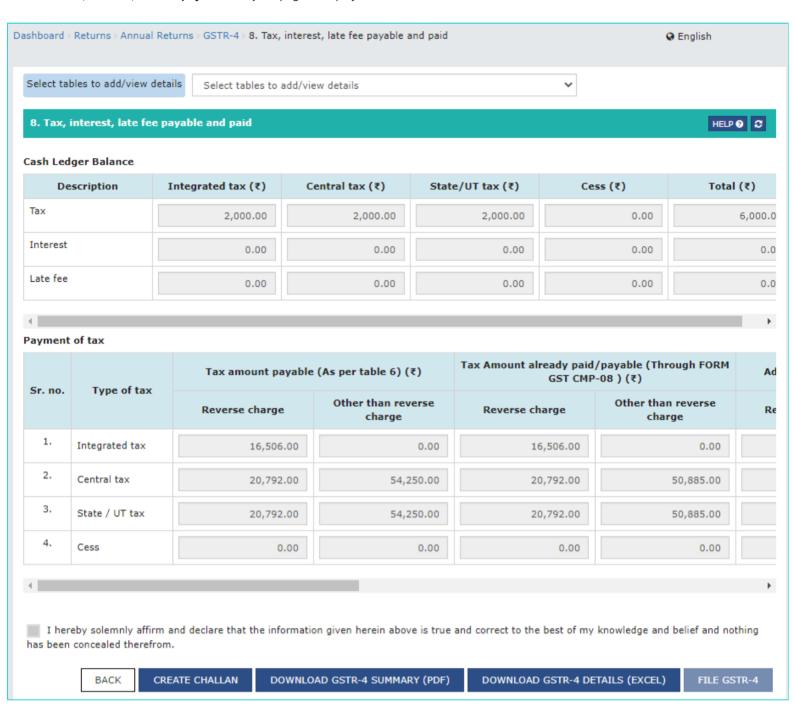
Sr.	Type of supply	ipply Value	Amount of tax				
no.	(Outward/Inward)	value	Integrated tax	Central tax	State/UT tax	Cess	
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00	
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00	
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00	

7. TDS/1		

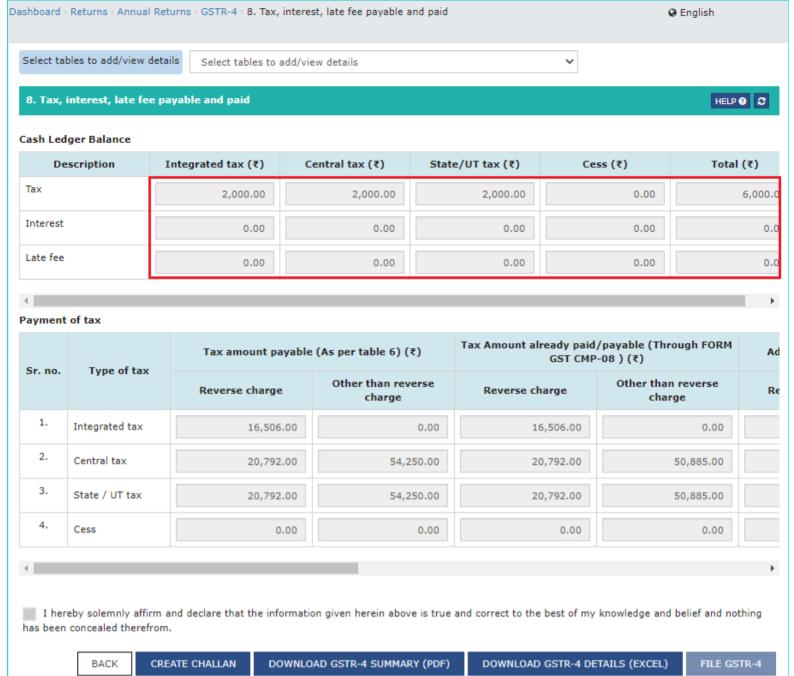
No, of records Gross value Amount of tax



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



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



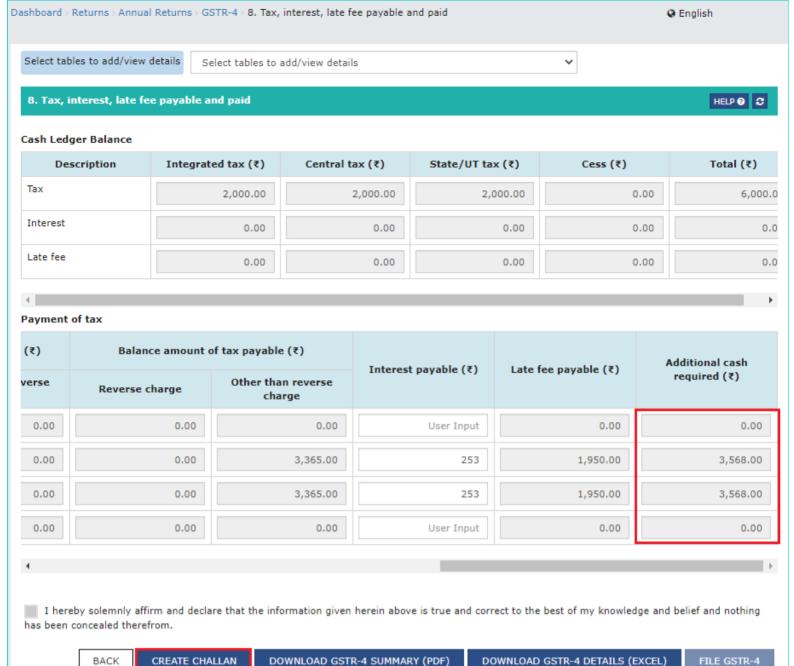
#### Note:

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

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

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

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

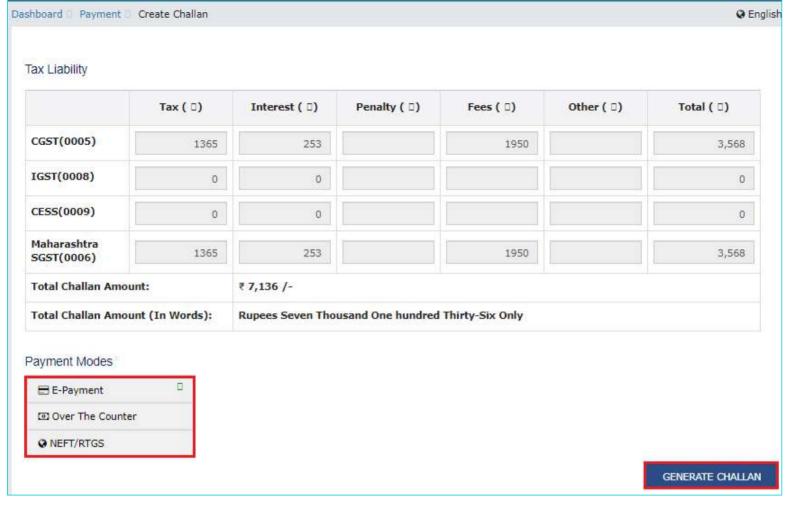


ii. The Create Challan page is displayed.

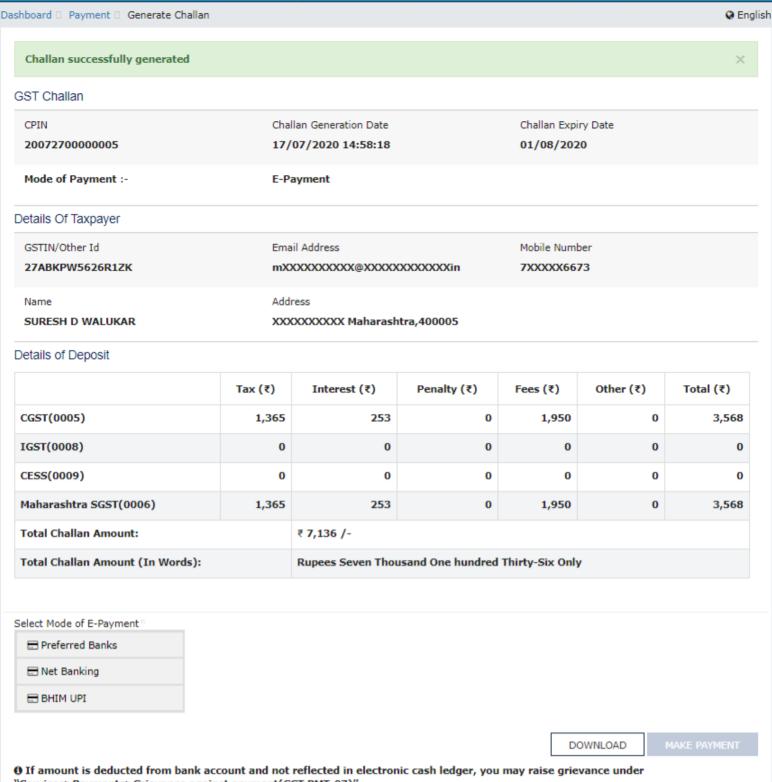
BACK

Note: In the Tax Payment grid, the Total Challan Amount field and Total Challan Amount (In Words) fields are auto-populated with amount of remaining part of liability (for which payment is to be made). You cannot edit the amount shown in challan.

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



v. The Challan is generated.



- "Services>Payments>Grievance against payment(GST PMT-07)"
- \*Awaiting Bank Confirmation: For e-payment mode of payment, if the maker has made a transaction and checker approval is not communicated by bank to GST System.
- \*Awaiting Bank Clearance: For OTC mode of payment, if bank has acknowledged the challan but remittance confirmation is not communicated by bank to GST System.

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

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

#### In case of Over the Counter:

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

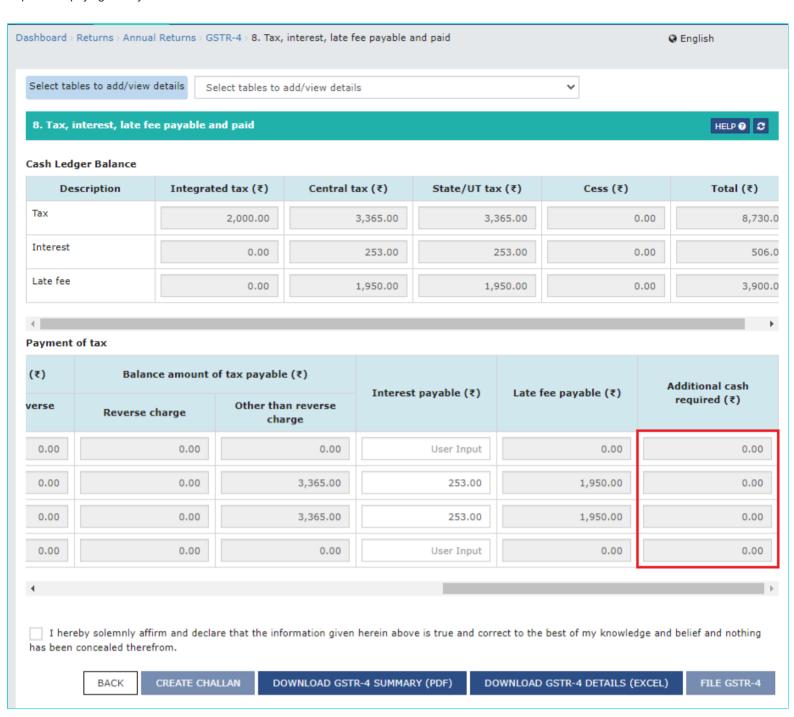
#### In case of NEFT/ RTGS:

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

Click <u>here</u> to refer the FAQs and User Manual on Making Payment.

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

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



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

Select tables to add/view details

Select tables to add/view details

#### 8. Tax, interest, late fee payable and paid

HELP 3

#### Cash Ledger Balance

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

#### Payment of tax

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

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

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

#### **FORM GSTR-4**

[See Rule 62]

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

Year	2019-20

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

Note: All amounts displayed in the tables are in ₹

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

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

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

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

#### 4C - Inward supplies received from an unregistered supplier

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

#### 4D - Import of service

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

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

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

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

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

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

### 7. TDS/TCS Credit received

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

#### 8. Tax, interest, late fee payable and paid

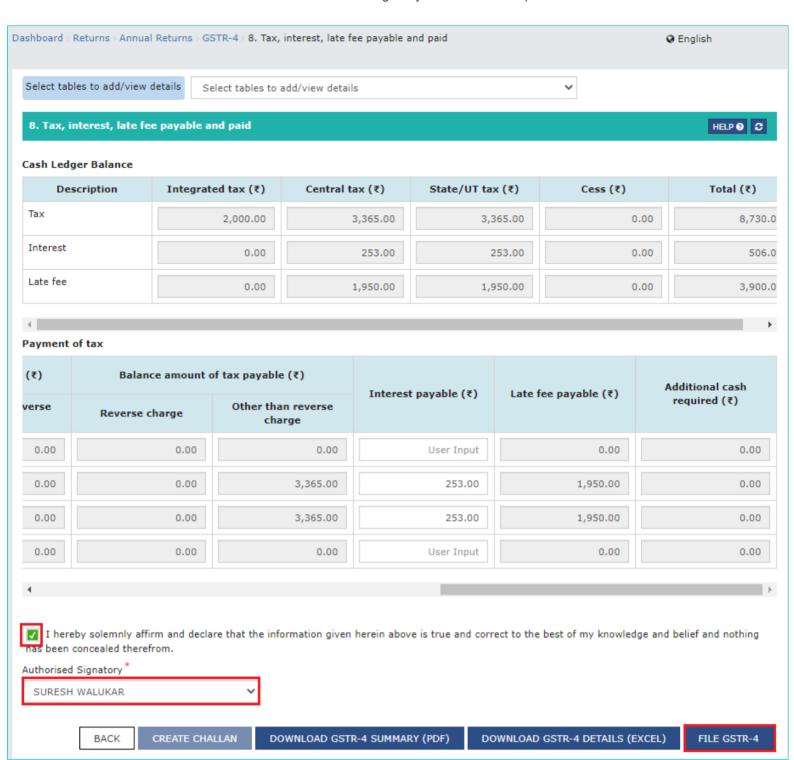
Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00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

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

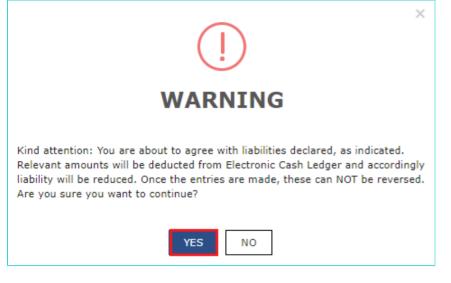
17. Select the Declaration checkbox. Select the Authorized Signatory from the drop-down list. Click the FILE GSTR-4 button.

Note: File button gets enabled only if you have-

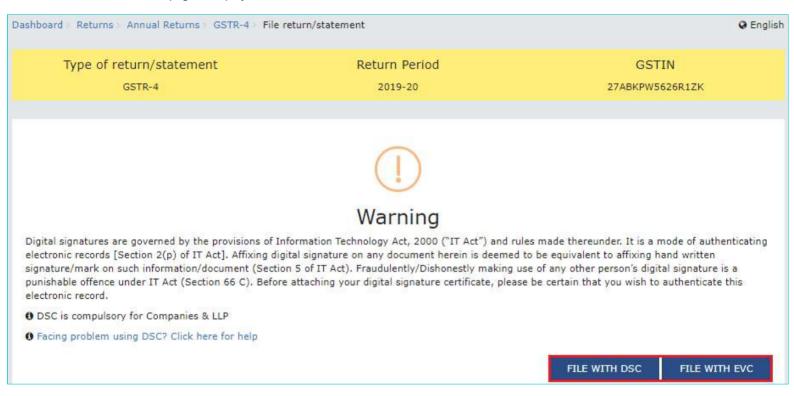
- · No 'Additional cash (which) is required' to be paid for liabilities, if any.
- · Clicked on declaration check box and have selected authorized signatory details from the drop-down list.



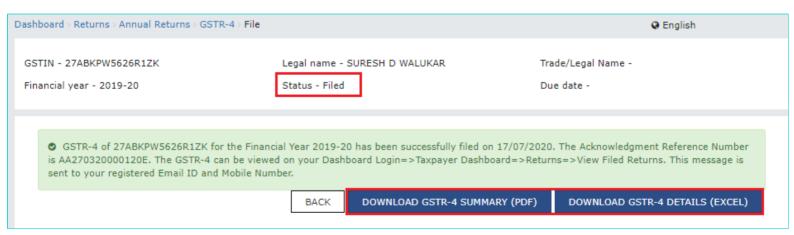
18. Click YES button.



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



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



Note: After Form GSTR-4 is filed:

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

#### FORM GSTR-4 [See Rule 62]

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

Year	2019-20
rear	12019-20

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

Note: All amounts displayed in the tables are in ₹

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

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

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

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

#### 4C - Inward supplies received from an unregistered supplier

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

#### 4D - Import of service

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

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

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

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

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

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

#### 7. TDS/TCS Credit received

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

#### 8. Tax, interest, late fee payable and paid

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

#### Verification

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

Date: 17/07/2020

Name of Authorized Signatory SURESH WALUKAR Designation / Status Officer

Click here to go back to the main menu

## Manual > GSTR-7

#### How can I create and file details in Form GSTR-7?

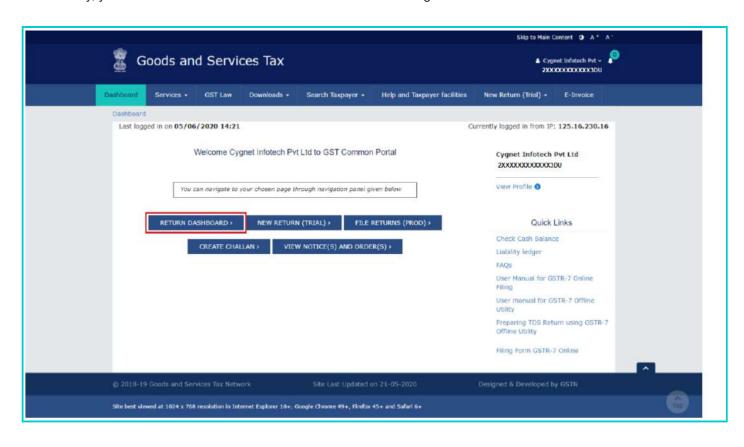
To create and file details in Form GSTR-7, perform following steps:

- A. Login and Navigate to Form GSTR-7 page
- B. Enter details in various tiles
- C. Payment of Tax
- D. File Form GSTR-7 with DSC/ EVC
- E. View Debit entries in Electronic Cash Ledger for tax payment
- F. Download Filed Return

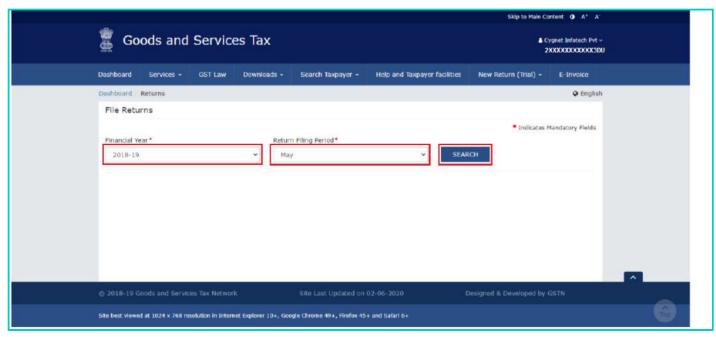
## A. Login and Navigate to Form GSTR-7 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.

Alternatively, you can also click the Returns Dashboard link on the login Dashboard.

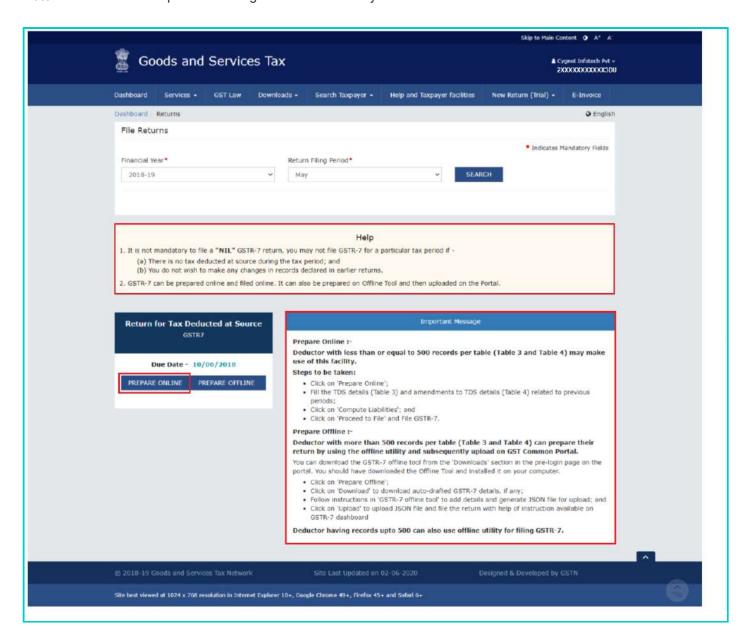


2. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.

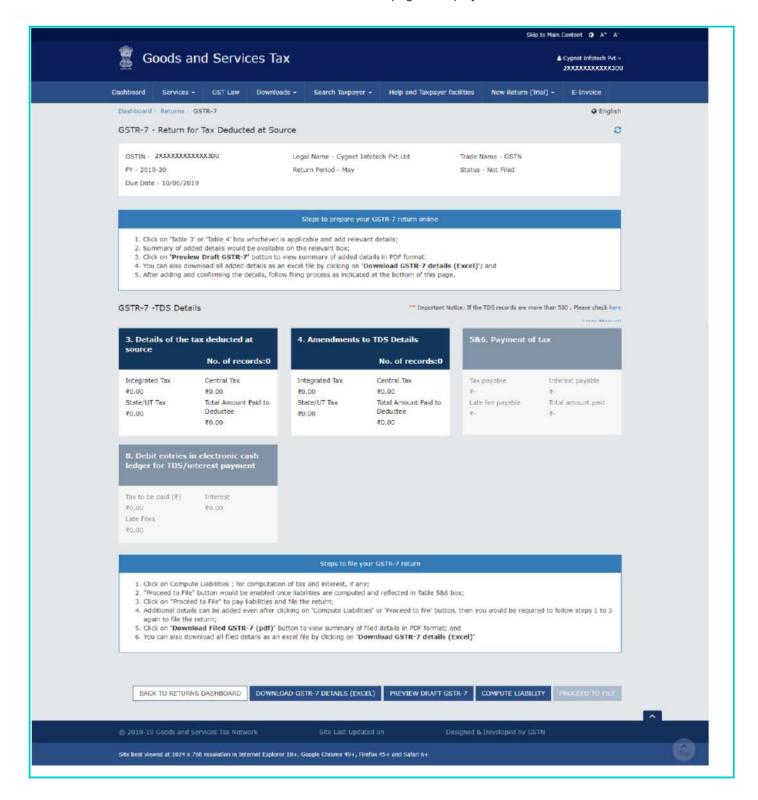


3. The **File Returns** page is displayed. In the GSTR-7 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

Note: Please read the important message in the box carefully.



4. The GSTR-7 - Return for Tax Deducted at Source Return page is displayed.



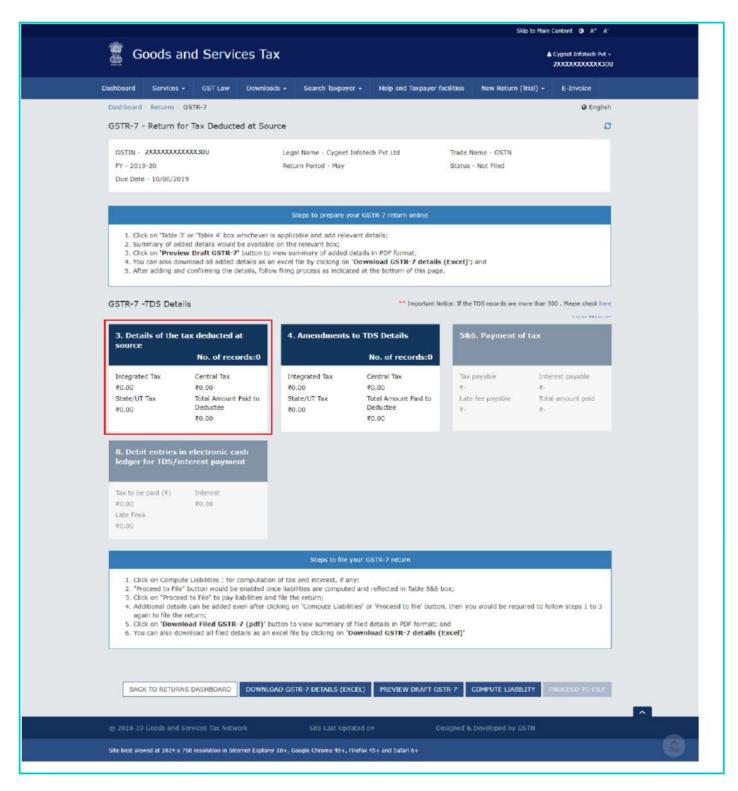
#### B. Enter details in various tiles

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

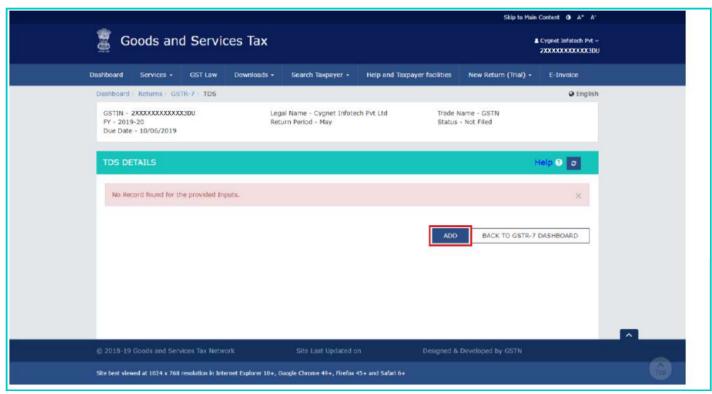
- 5 (a) 3. Details of the tax deducted at source: To add details of the tax deducted at source
- 5 (b) 4. Amendments to TDS Details: To amend details of the tax deducted at source in respect of any earlier tax period

## 5(a) 3. Details of the tax deducted at source

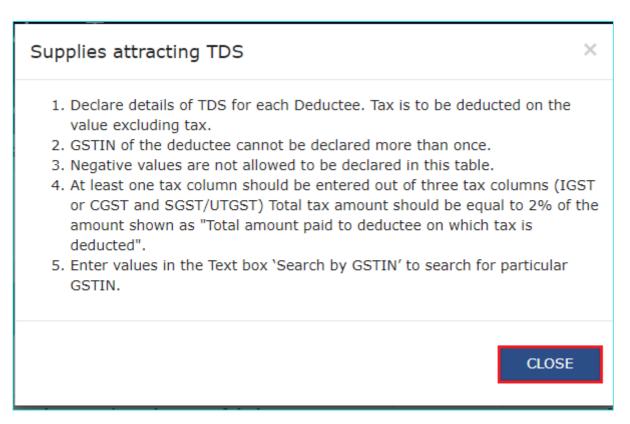
5.1. Click the 3. Details of the tax deducted at source tile to add details of the tax deducted at source.



#### 5.2. Click the ADD button.



Note: You can click the **HELP** link to view Help related to this page. Click **CLOSE**.



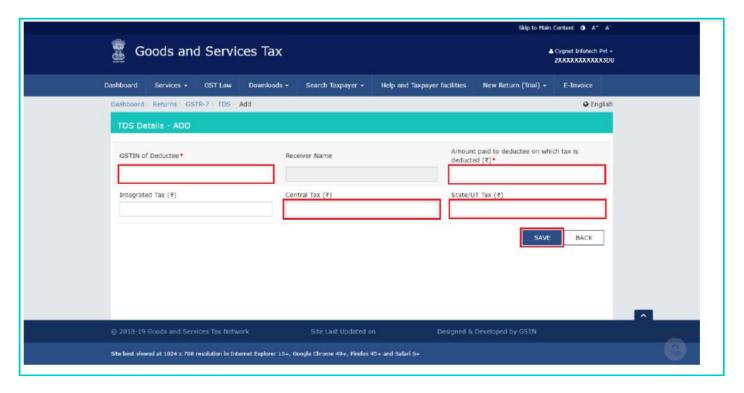
- 5.3. In the **GSTIN** of **Deductee** field, enter the GSTIN of Deductee.
- 5.4. Enter the amount paid to deductee on which tax has been deducted.
- 5.5 (a). If deductor and deductee are having different State-code, then you need to enter the details for Integrated Tax.

**Note**: If GSTIN of supplier and POS is different, then TDS will be deducted in the form of IGST. If GSTIN of supplier and POS is same, then TDS is deducted in the form of CGST/SGST. If POS lies in the State of Supplier and deductor is located in another State/UT, then no TDS will be deducted, as the tax on the invoice will be CGST and SGST/UTGST and not IGST.

#### Note:

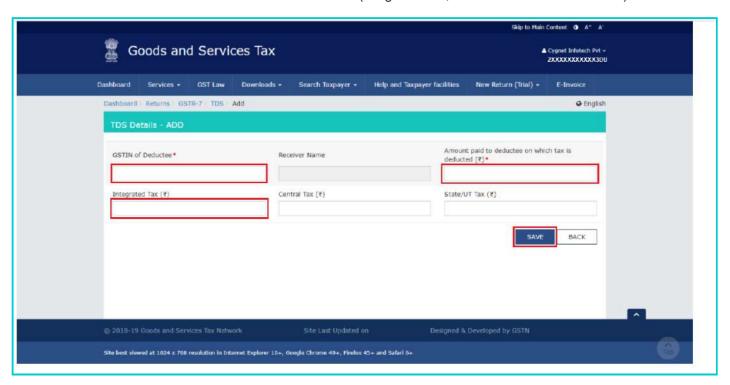
Declare details of TDS for each Deductee. Tax is to be deducted on the value excluding tax.

- GSTIN of the deductee cannot be declared more than once.
- Negative values are not allowed to be declared in this table.
- Tax should be entered in at least one tax column out of three tax columns (IGST or CGST and SGST/UTGST).
   Total tax amount should be equal to 2% of the amount shown as "Total amount paid to deductee on which tax is deducted".

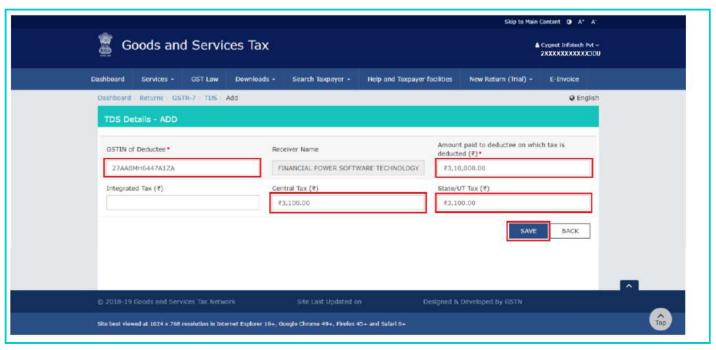


5.5 (b) If deductor and deductee both are having same State-code, then GST Portal will allow entry of all the 3 taxes, IGST/CGST/SGST.

**Note**: If Deductor and deductee are located in SEZ, then the IGST need be levied irrespective of place of supply. At least one tax column need to be entered out of three tax columns (Integrated Tax, Central Tax and State/UT Tax).



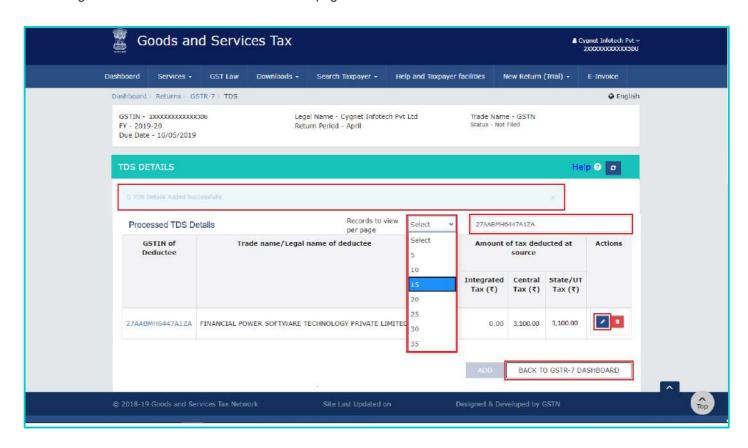
5.6. Click the **SAVE** button.



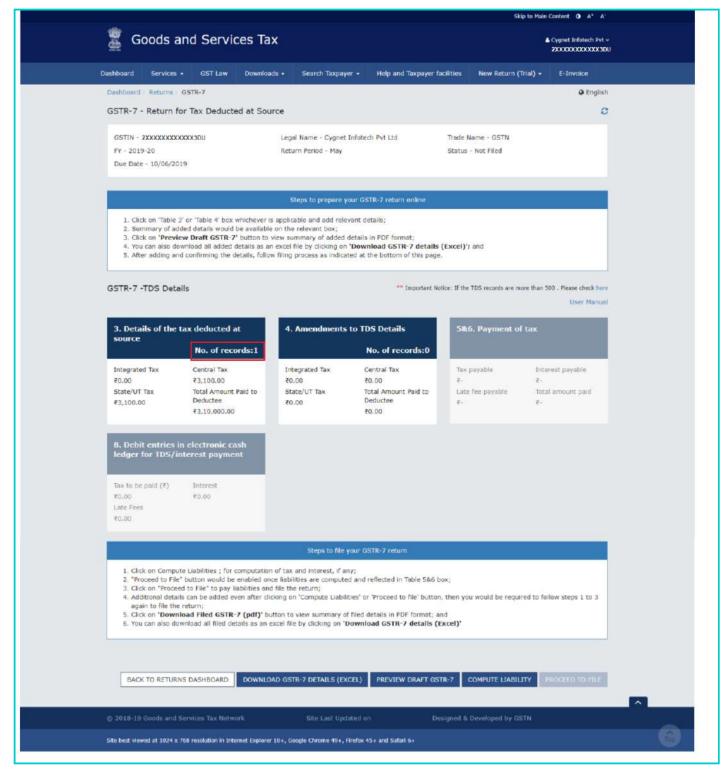
5.7. You will be directed to the previous page and a message is displayed that TDS details added successfully. You need to give separate entries of TDS details for each of the deductee.

**Note**: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee**.

5.8. Here, you can also edit/delete the added details (under Actions column). Click the **BACK TO GSTR-7 Dashboard** button to go back to the Form GSTR-7 Dashboard page.

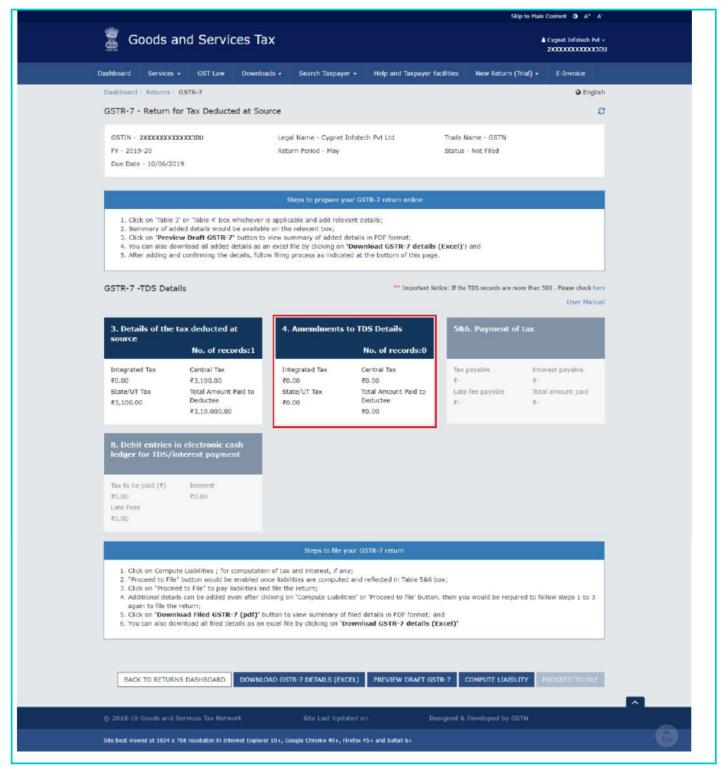


5.9. You will be directed to the GSTR-7 Dashboard landing page and the **3. Details of the tax deducted at source** box in Form GSTR-7 will reflect the number of TDS entries added along with total tax amount and total amount paid to Deductee.



## 5(b) 4. Amendments to TDS Details

5.1. Click the **4. Amendments to TDS Details** box to amend details of the tax deducted at source in respect of any earlier tax period and also to modify TDS details rejected by deductee.



## 5.2 (a) Uploaded By Deductor Tab: 5.2 (b) Rejected By Deductee Tab:

## 5.2 (a) Uploaded By Deductor Tab:

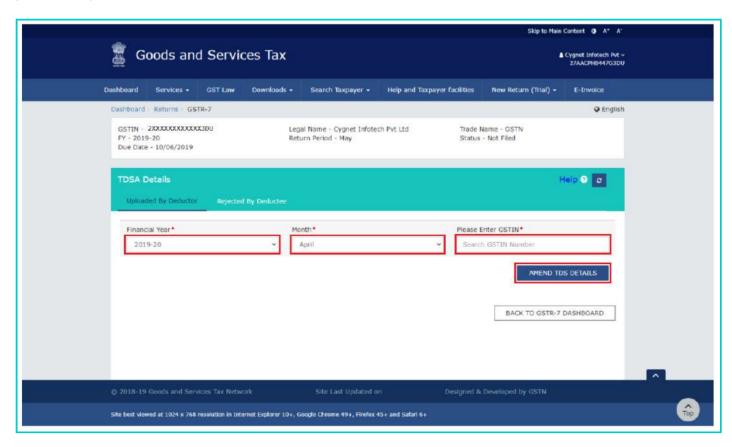
In **Uploaded by Deductor** tab, you can amend transactions uploaded by Deductor, of previous tax period. If no action has been taken by deductee, action can be taken by the deductor (to amend transactions), on their own under "**Uploaded by deductor**" tab.

#### Note:

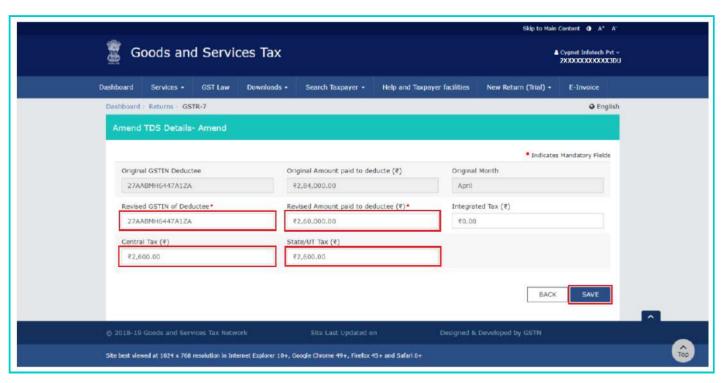
- Any changes to the details declared in Table-3 (TDS details) in earlier tax period(s) may be declared in Table-4.
- No amendment is allowed, once the TDS details are accepted by the Deductee.
- Records rejected by Deductee are available for taking action in the Tab 'Rejected by Deductee' in table 4.
- · Original tax period, financial year and original Deductee's GSTIN cannot be edited.

 Deductor can amend the GSTIN of Deductee, Revised amount paid to deductee and IGST, CGST & SGST tax columns.

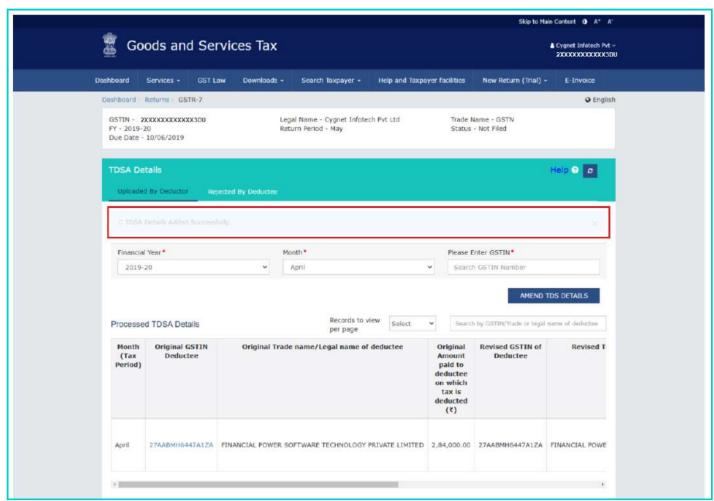
5.2. Select the **Financial Year** and **Month** from the drop-down list. In the **GSTIN** field, enter the GSTIN of the Deductee of previous tax period which needs to be amended. Click the **AMEND TDS DETAILS** button.



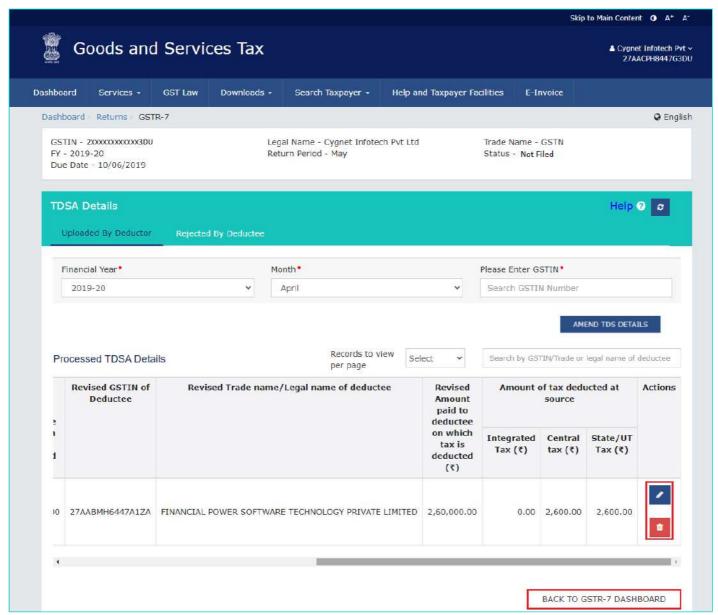
5.3. Make amendments to the details as required. Click the **SAVE** button.



5.4. You will be directed to the previous page and a message is displayed that TDSA details added successfully. Here, you can also edit/delete the amended details (under Actions column). You can click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

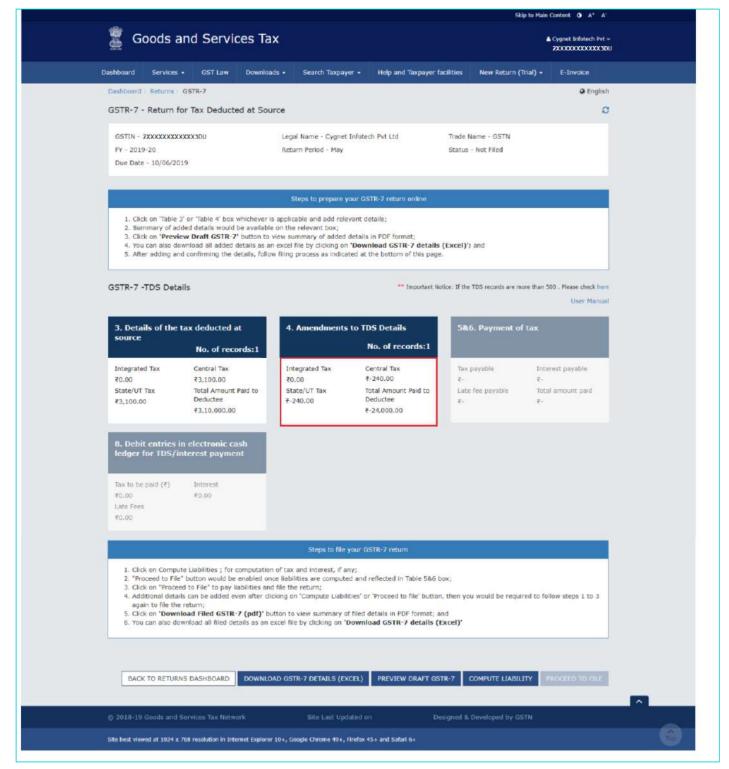


Note: Scroll to the right to view further details.



5.5. You will be directed to the GSTR-7 Dashboard page and the 4. Amendments to TDS Details tile in Form GSTR-7 will reflect the sum of number of TDSA entries added by the deductor on his own & modified in respect of the rejected details by deductee, along with total tax amount and total amount paid to deductee.

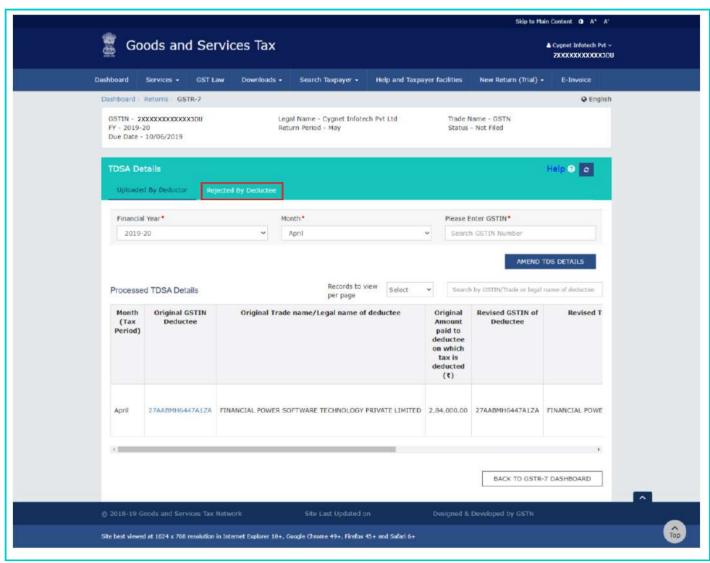
**Note**: The Amended TDS details will become available to supplier on his/her dashboard for acceptance or rejection of the same on filing of Form GSTR-7 by the deductor.



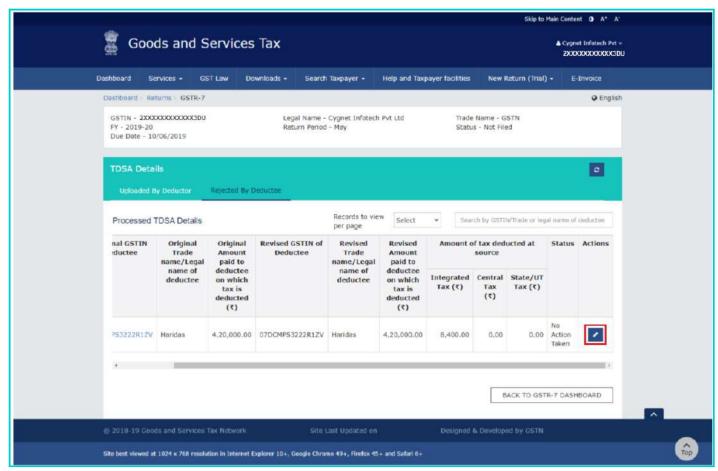
## 5.2 (b) Rejected By Deductee Tab:

If TDS credit entries are rejected by the deductee, they will be auto-populated into Table 4 of Form GSTR-7 in the next tax period under 'Rejected by Deductee' tab. Now TDS deductor can amend those details and file Form GSTR-7 accordingly.

5.2. Select the **Rejected By Deductee** tab.

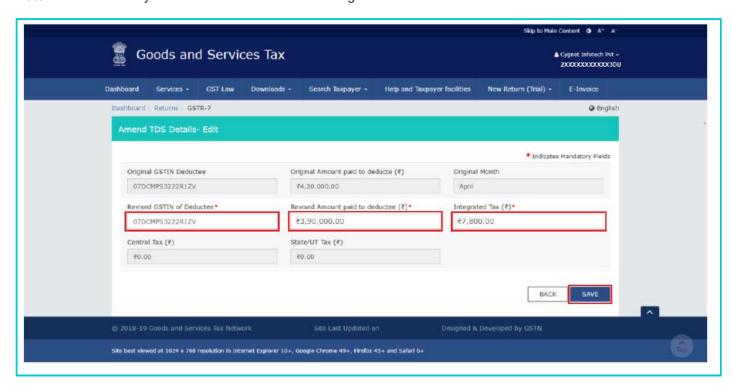


5.3. Click the **EDIT** button to edit the details.



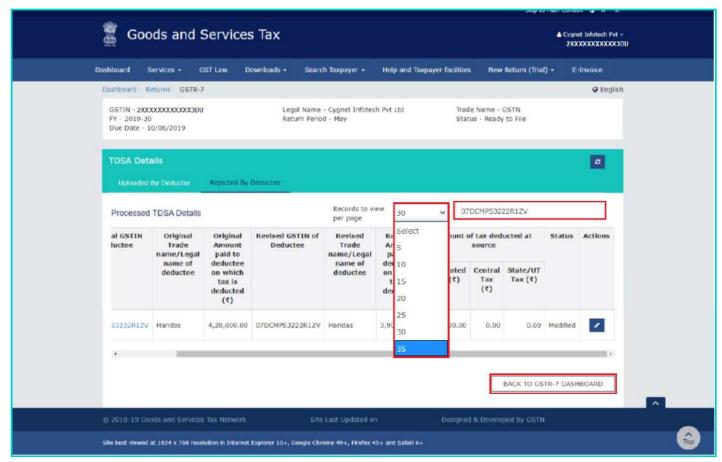
5.4. Edit the details. Deductor can amend the **GSTIN of Deductee**, **Revised amount paid to deductee** and all **tax** columns. Click the **SAVE** button.

Note: You can edit only revised details and cannot edit original details of the deductee.



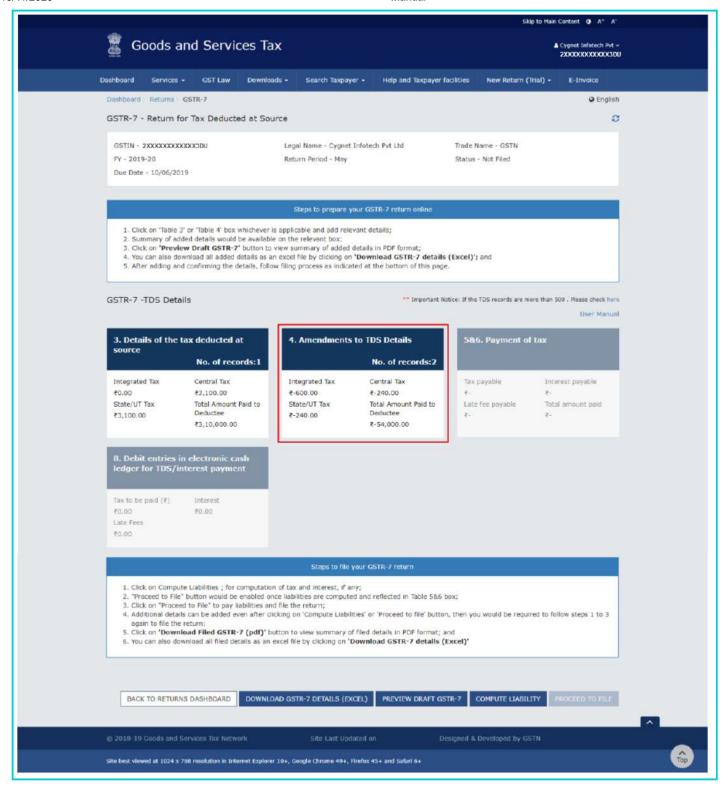
5.5. Once the details are edited, the status is changed to modified. Click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

**Note**: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee.**.



5.6. You will be directed to the GSTR-7 Dashboard page and the **4. Amendments to TDS Details** tile in Form GSTR-7 will reflect the sum of number of TDS entries added & modified the details rejected by deductee, along with difference of amended amount and original amount is displayed.

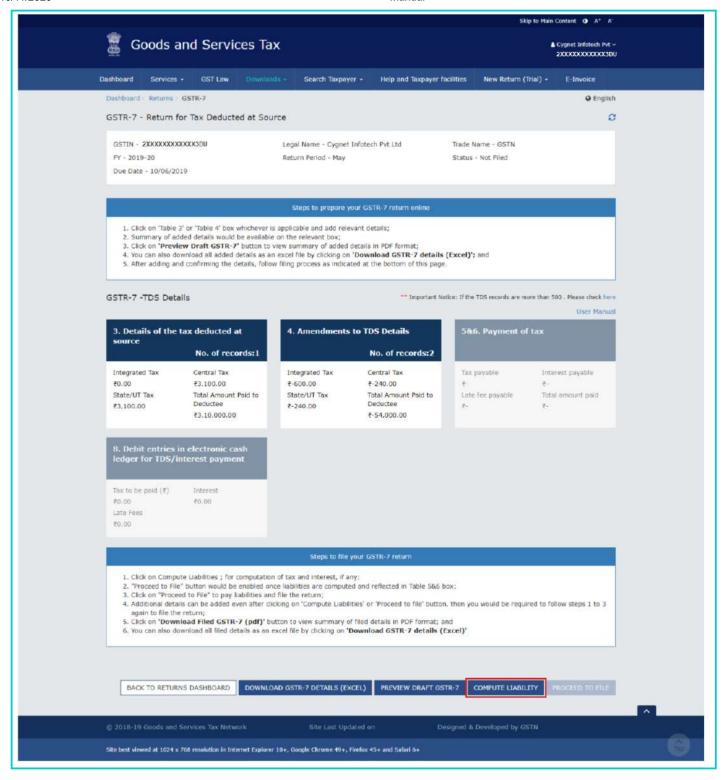
**Note**: Once Form GSTR-7 is filed, all edited details will become available to the deductee (supplier) on his/her dashboard for acceptance or rejection.



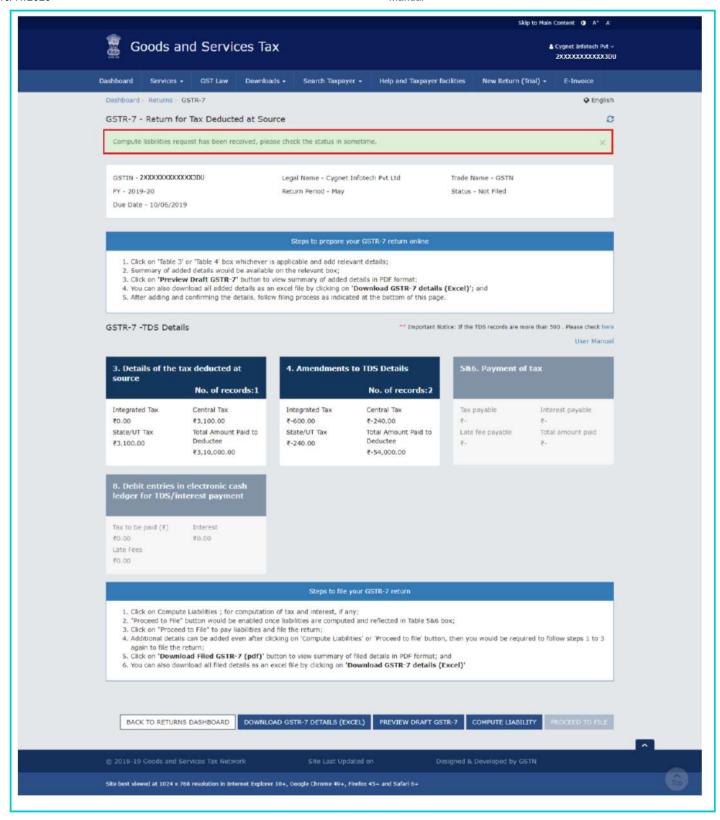
Note: Similarly, you can edit other records.

## C. Payment of Tax

6. Click the **COMPUTE LIABILITY** button for computation of tax liability and interest, if any.

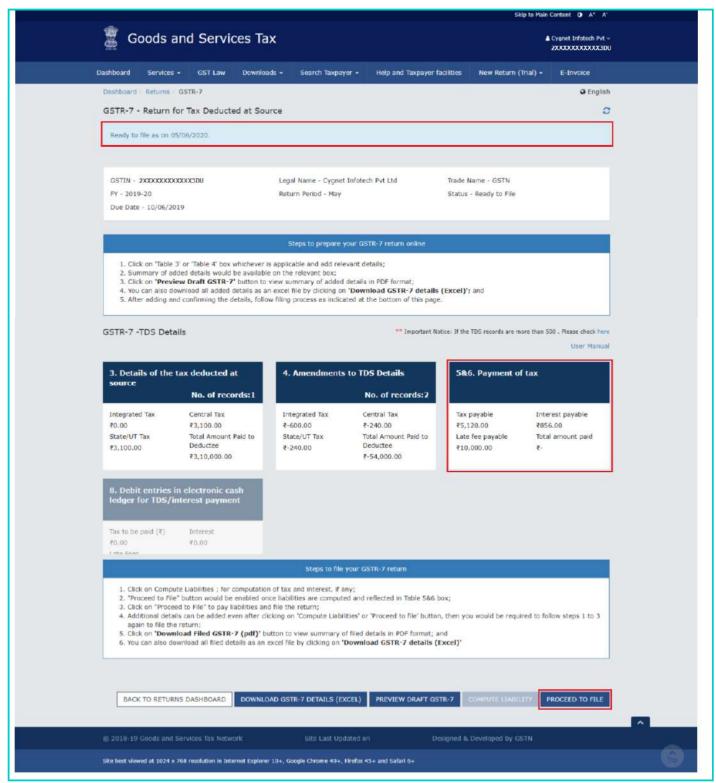


7. A message is displayed on top page of the screen that 'Compute liabilities request' has been received. Please check the status after sometime. Click the **Refresh** button.



8. Once the status of Form GSTR-7 is Ready to File, **5 & 6. Payment of Tax** tile and **PROCEED TO FILE** button gets enabled. Click the **5 & 6. Payment of Tax** box or **PROCEED TO FILE** button.

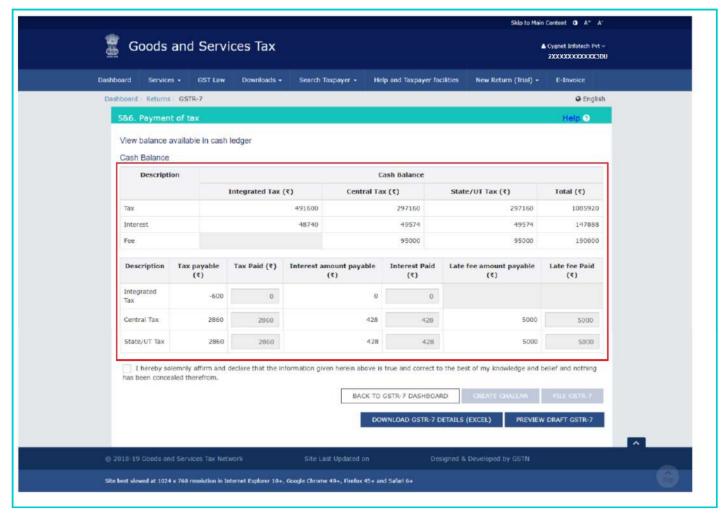
**Note:** If details are auto populated in table 4 under 'rejected by deductee' tab, interest will be levied on differential amount, if TDS amount is increased.



9.1. The cash balance available in the electronic cash ledger as on date are shown in below table.

#### Note:

- Liabilities can be paid in cash only.
- 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.



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

- i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is shown to be as utilized from the Electronic Cash Ledger. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.
- ii. The Create Challan page is displayed.

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

- iii. Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the GENERATE CHALLAN button.
- v. The Challan is generated.

#### Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website.

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

#### In case of Over the Counter:

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

#### In case of NEFT/ RTGS:

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

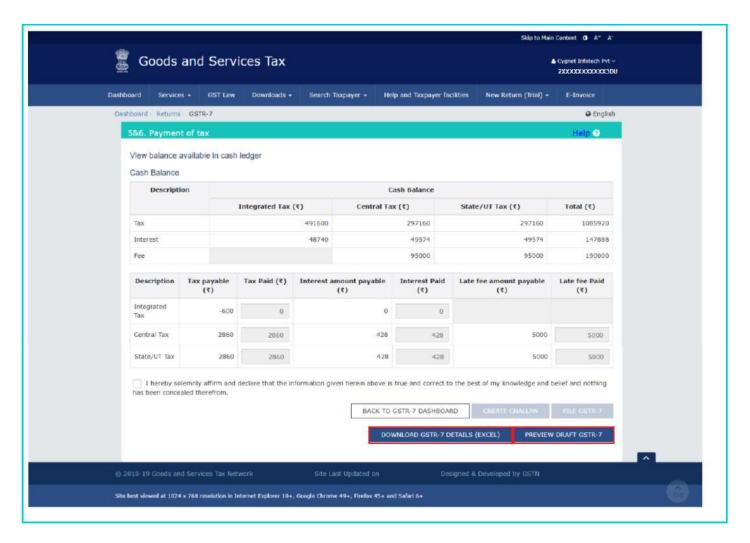
The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click here to refer the FAQs and User Manual on Making Payment.

# 9.2 (b). Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

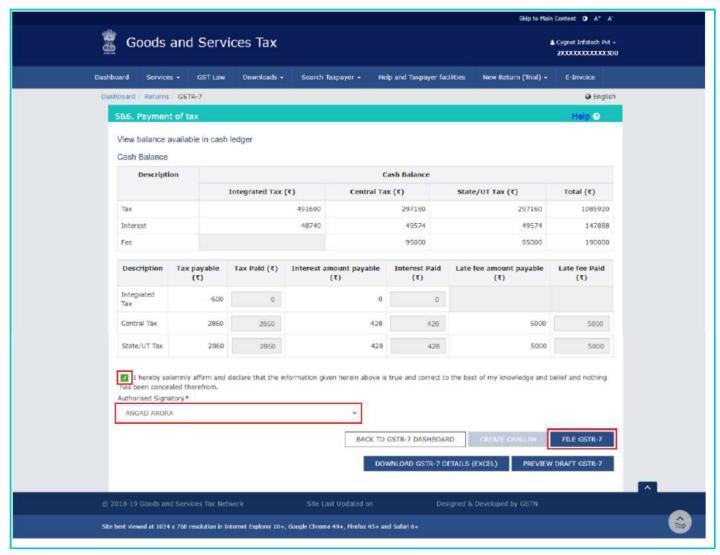
i. If available cash balance in Electronic Cash Ledger is more than or equal to the amount required to offset the liabilities, no additional cash is required for paying liability.

**Note**: You can click the **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-7** button to view the summary page of Form GSTR-7 for your review.

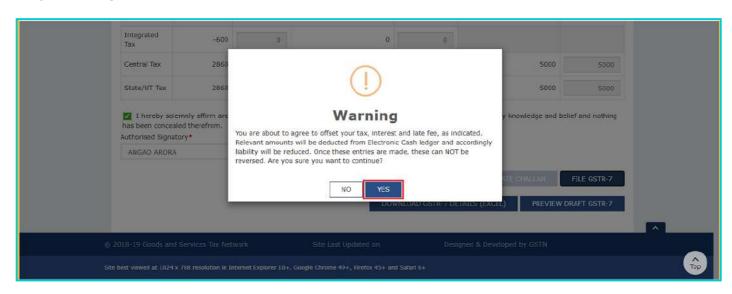


#### D. File Form GSTR-7 with DSC/ EVC

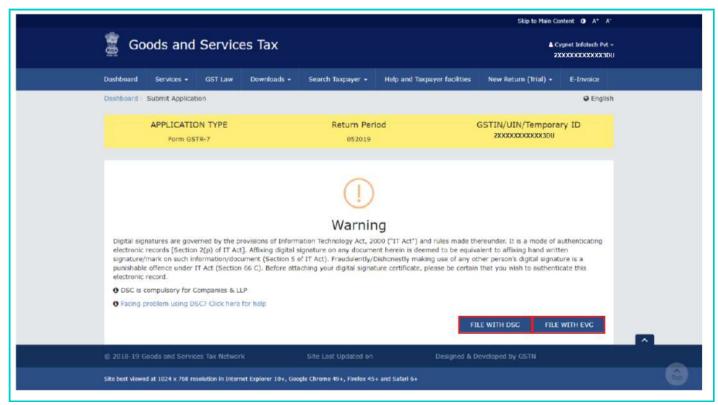
10. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-7** button.



11. Click the YES button.



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

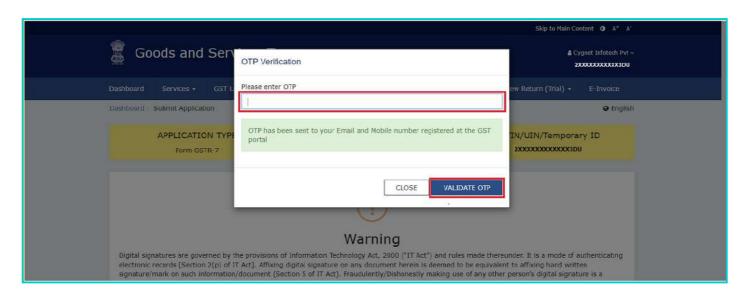


#### 12.1. FILE WITH DSC:

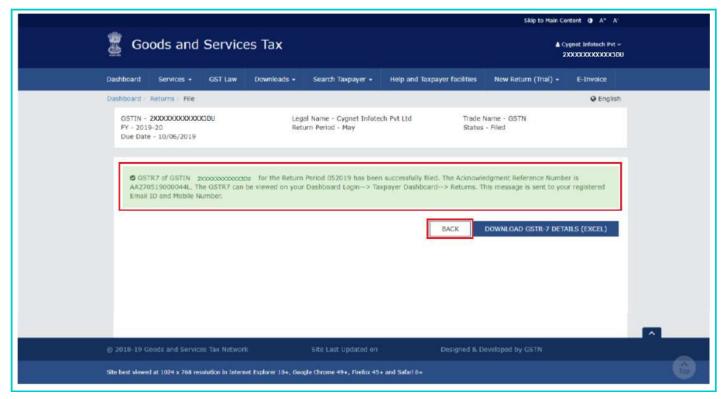
a. Select the certificate and click the SIGN button.

#### 12.2. FILE WITH EVC:

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

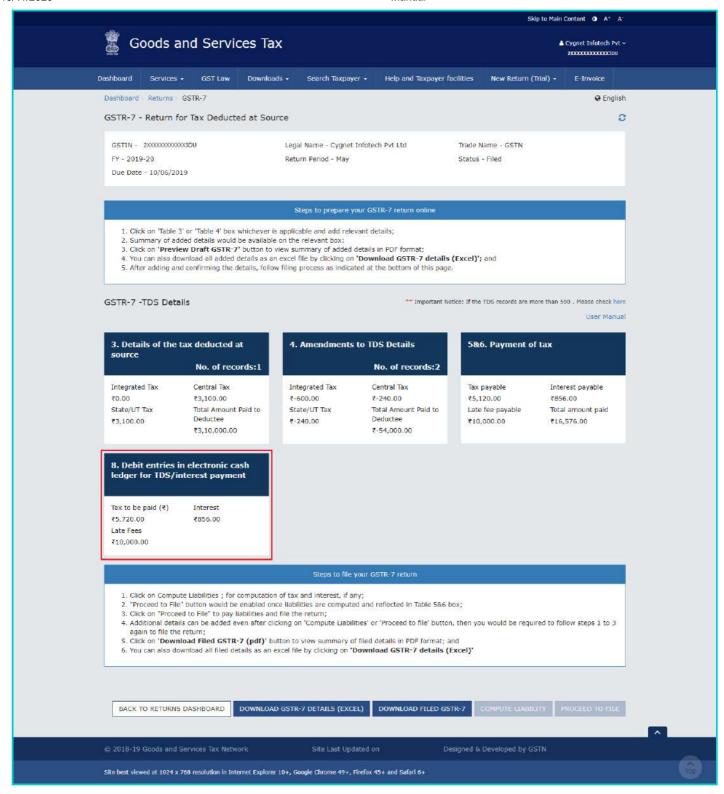


13. The success message is displayed and ARN is displayed. Status of the GSTR-7 return changes to "Filed". Click the **BACK** button.

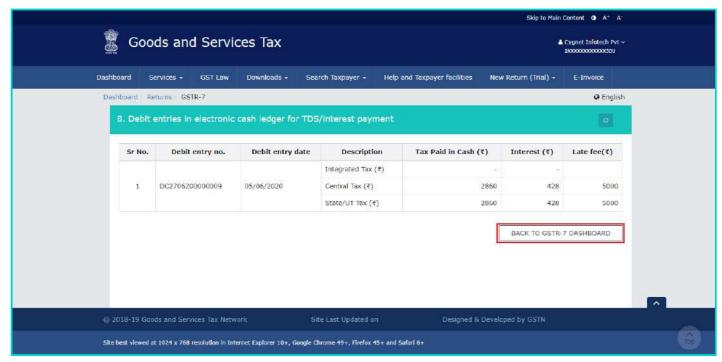


## E. View Debit entries in Electronic Cash Ledger for tax payment

14. Click the **Debit entries in electronic cash ledger for TDS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.

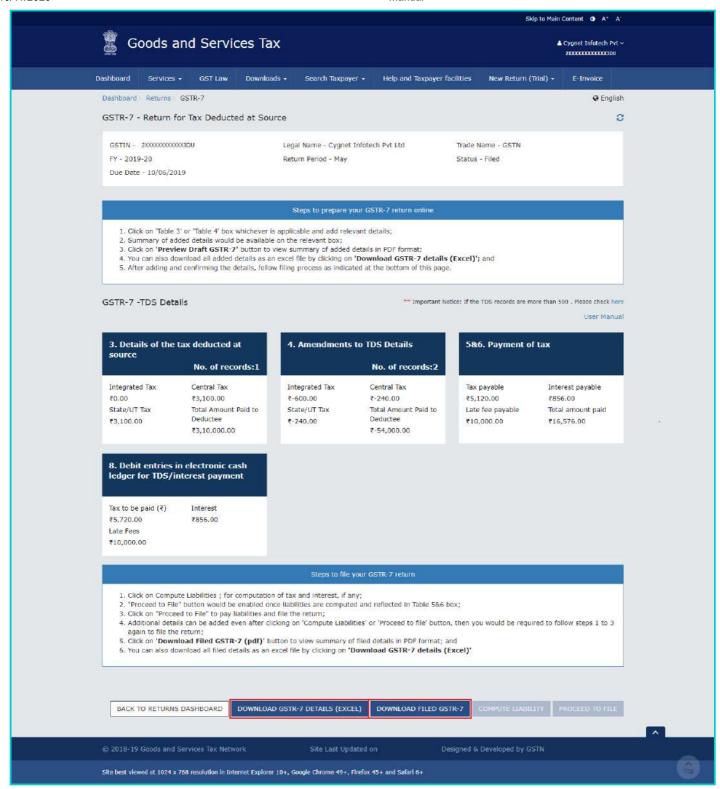


15. The entries in Electronic Cash Ledger for tax payment is displayed. Click the BACK TO GSTR-7 TILES button.



## F. Download Filed Return

16. Click the **DOWNLOAD FILED GSTR-7** button to download the filed return. You can also download filed details as an excel file by clicking on **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button.



17. The PDF file generated would now bear watermark of final Form GSTR-7.

## Form GSTR-7

[See rule 66(1)]

## Return for Tax Deducted at Source

Financial Year	2019-20
Month	May

1. GSTIN	2XXXXXXXXXXXXDU
2(a). Legal name of the registered person	Cygnet Infotech Pvt Ltd
2(b). Trade name, if any	GSTN
2(c). ARN	AA270519000044L
2(d). Date of ARN	05/06/2020

## 3. Details of the tax deducted at source

No. of	Total Amount Paid to	Integrated Tax	Central Tax	State/UT Tax (₹)
Records	Deductees (₹)	(₹)	(₹)	
1	3,10,000.00	0.00	3,100.00	3,100.00

# 4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of	Revised Total Amount Paid to	Integrated Tax	Central Tax	State/UT Tax (₹)
Records	Deductees(₹)	(₹)	(₹)	
2	-54,000.00	-600.00	-240.00	-240.00

## 5,6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	-600.00	0.00	0.00	0.00	-	e#.X
Central Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00
State/UT Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00

## 8. Debit entries in electronic cash ledger for TDS/interest payment

Debit entry no. DC2706200000009

Debit entry date. 05-06-2020

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	2,860.00	428.00	5,000.00
State/UT Tax (₹)	2,860.00	428.00	5,000.00

#### Verification

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

> Name of authorized signatory ANGAD ARORA

> > Designation / Status



## Manual > Form GSTR-8

#### How can I create and file details in Form GSTR-8?

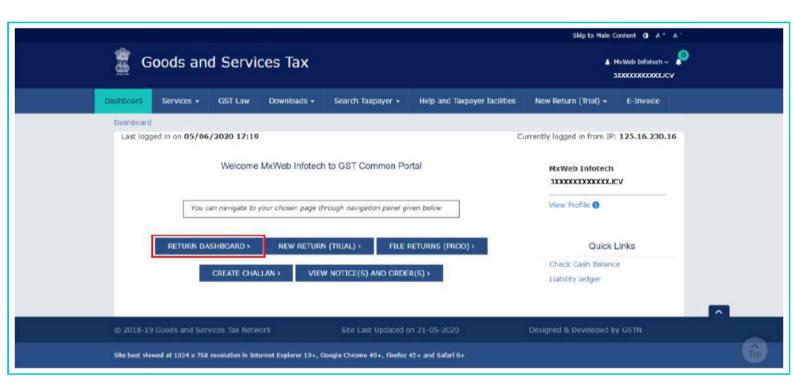
To create and file details in Form GSTR-8, perform following steps:

- A. Login and Navigate to Form GSTR-8 page
- B. Enter details in various tiles
- C: Payment of Tax
- D. File Form GSTR-8 with DSC/ EVC
- E. View Debit entries in Electronic Cash Ledger for tax payment
- F. Download Filed Return

## A. Login and Navigate to Form GSTR-8 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.

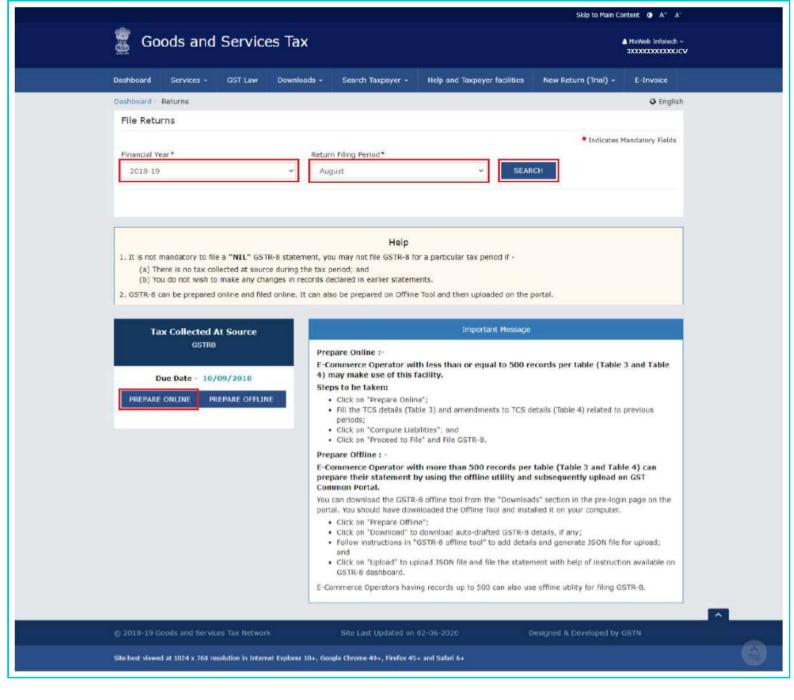
Alternatively, you can also click the Returns Dashboard link on the login Dashboard.



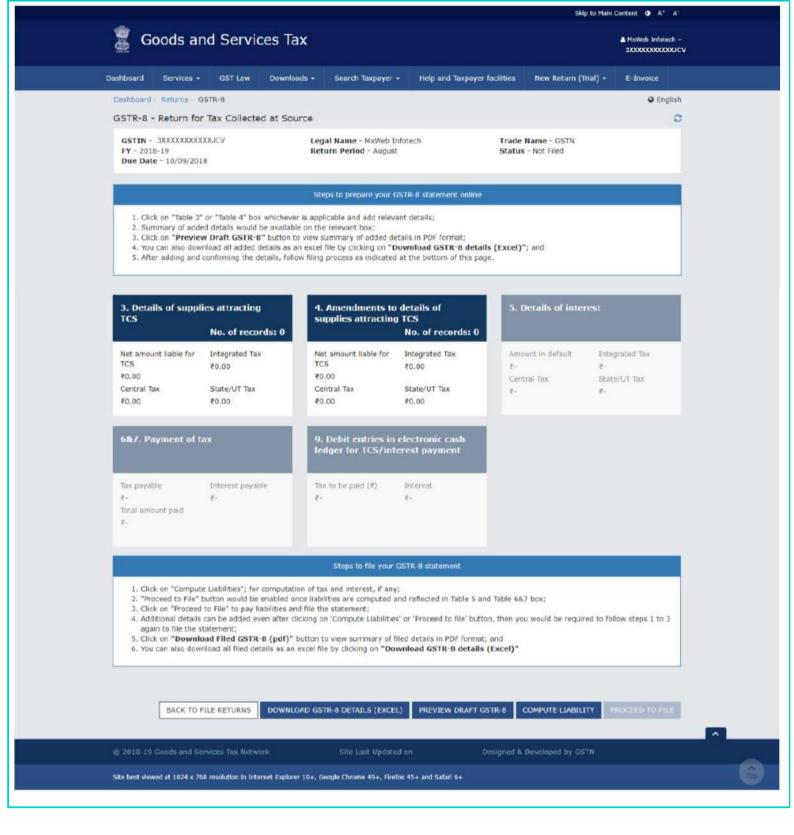
- 2. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to file the return from the drop-down list.
- 3. Click the SEARCH button. The File Returns page is displayed.

Note: Please read the important message in the box carefully.

4. In the GSTR-8 tile, click the PREPARE ONLINE button if you want to prepare the return by making entries on the GST Portal.



5. The GSTR-8 - Return for Tax Collected at Source dashboard page is displayed.



Go back to the main menu

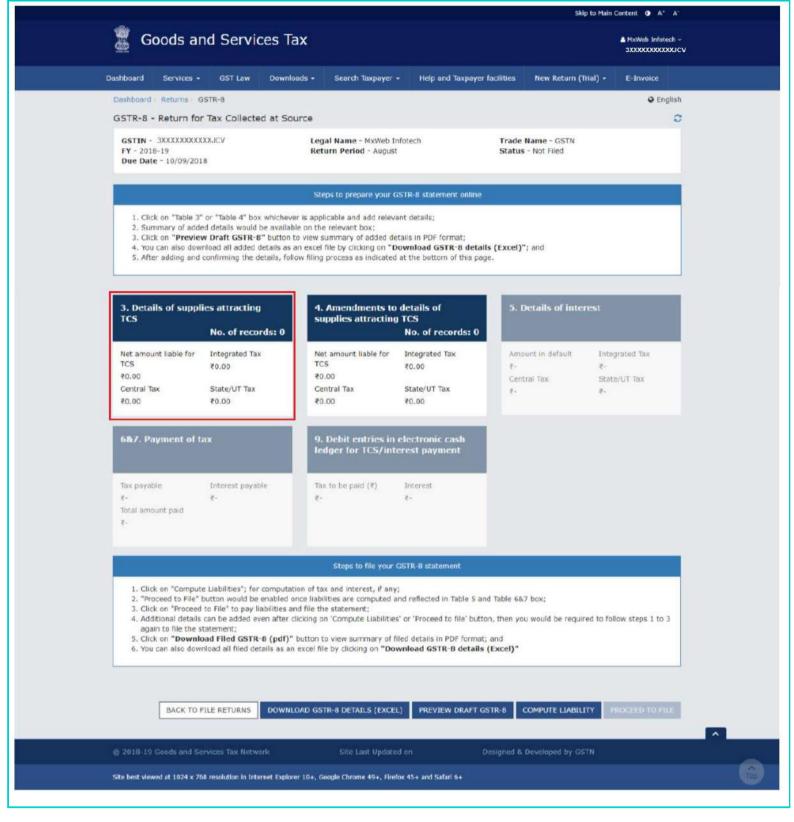
#### B. Enter details in various tiles

Click on the tile names to know more about entry related details:

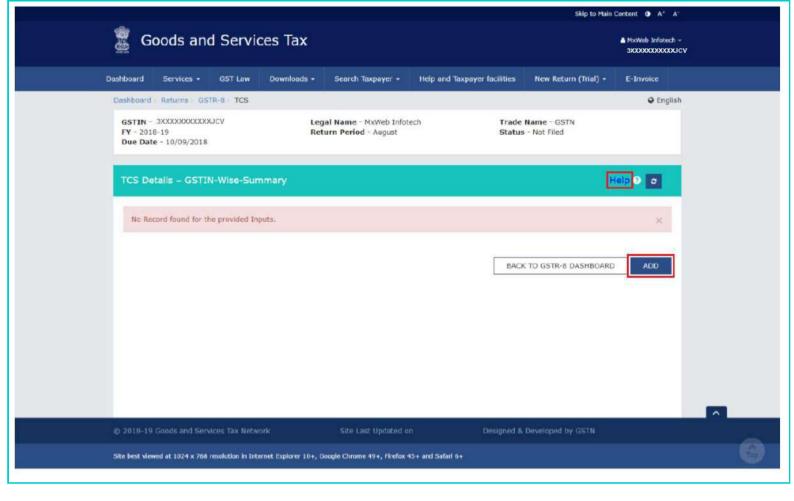
- 6 (a) 3. Details of supplies attracting TCS: To add details of supplies attracting TCS.
- 6 (b) 4. Amendments to details of supplies attracting TCS: To amend details of supplies attracting TCS in respect of any earlier tax period.

#### 6 (a) 3. Details of supplies attracting TCS

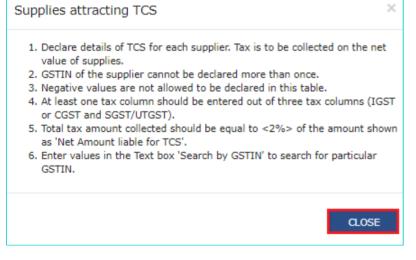
6.1. Click the 3. Details of supplies attracting TCS tile to add details of supplies attracting TCS.



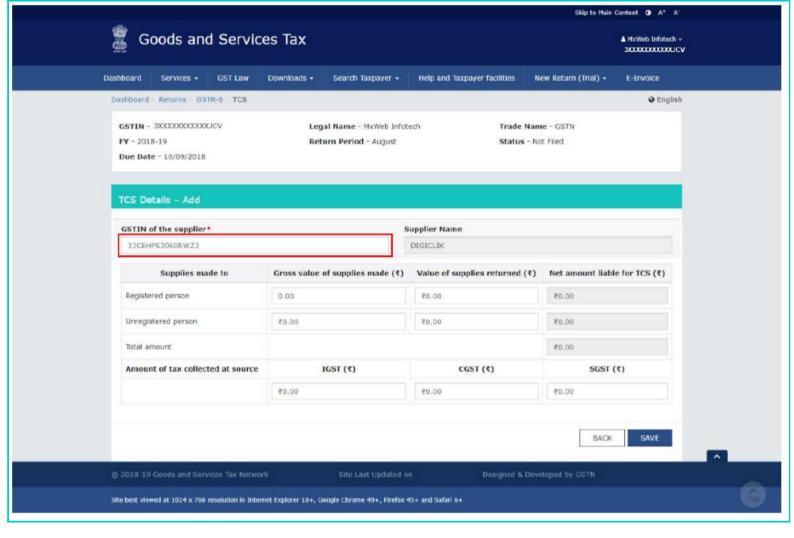
6.2. Click the ADD button.



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



6.3. The TCS Details - Add page is displayed.



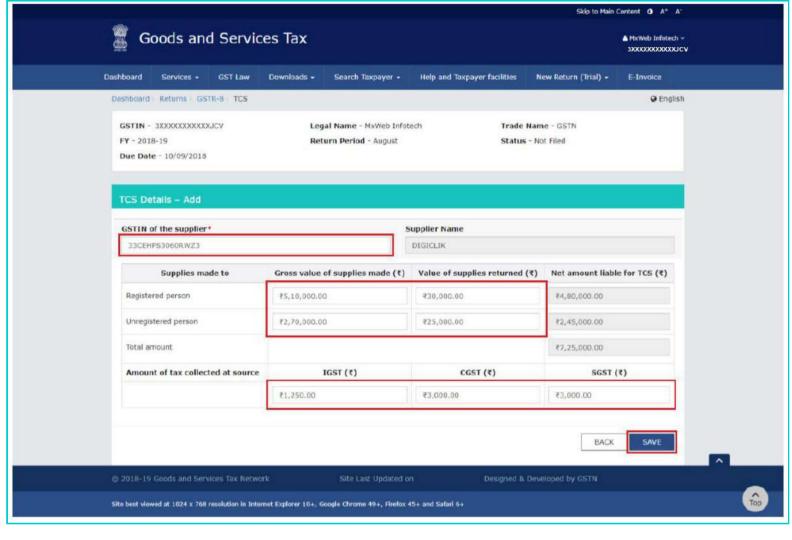
- 6.4. In the GSTIN of supplier field, enter the GSTIN of the supplier. Supplier name field is auto populated.
- **6.5**. Enter the Gross Value of supplies made and value of supplies returned to registered persons. Similarly, enter the Gross Value of supplies made and value of supplies returned to unregistered persons.

Note: Net amount liable for TCS is auto-populated based on data entered.

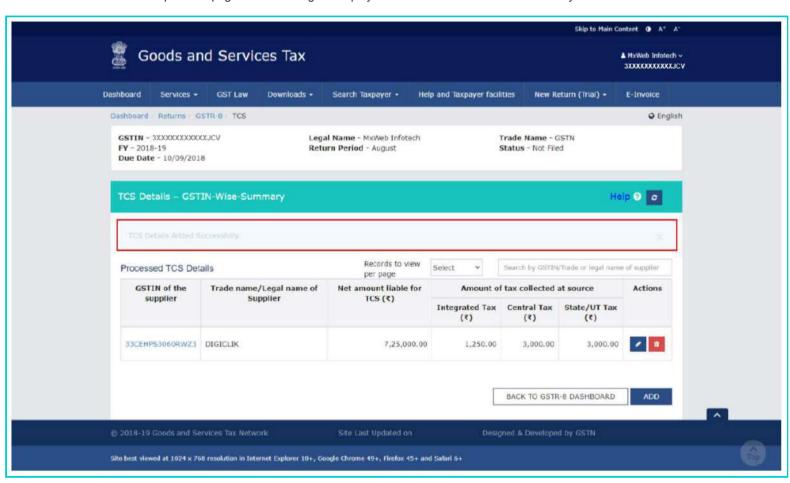
**6.6**. Enter the amount collected at source under IGST/ CGST/ SGST heads. Click the **SAVE** button.

### Note:

- Declare details of TCS for each supplier here. Please note that GSTIN of the supplier cannot be declared more than once.
- Tax is to be collected on the net value of supplies.
- · Negative values cannot be declared in this table.
- At least one tax column must be entered out of three tax columns (IGST or CGST and SGST/UTGST).



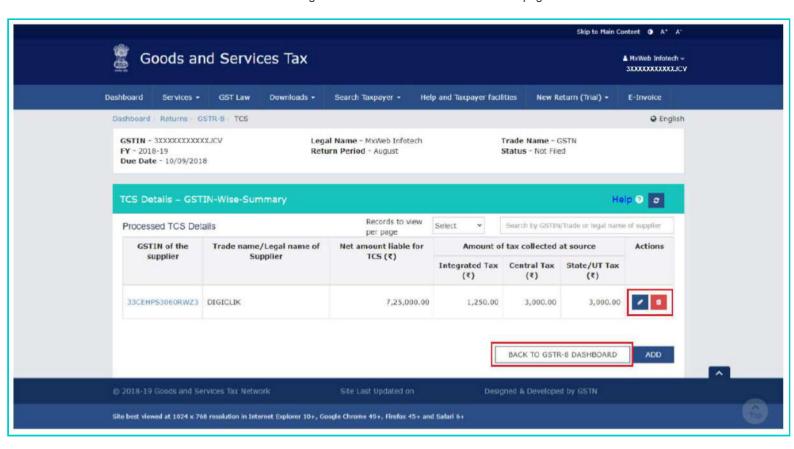
6.7. You will be directed to the previous page and a message is displayed that TCS details added successfully.



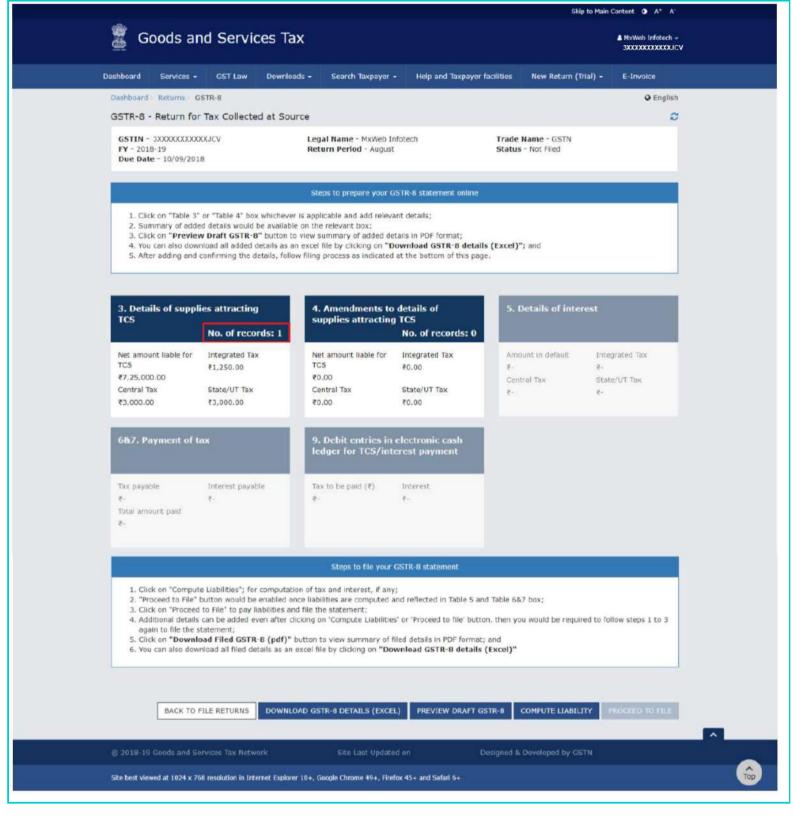
6.8. Refresh the page by clicking the button. Here, you can also edit/delete the added details (under Actions column).

**Note**: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

6.9. Click the BACK TO GSTR-8 DASHBOARD button to go back to the Form GSTR-8 Dashboard page.



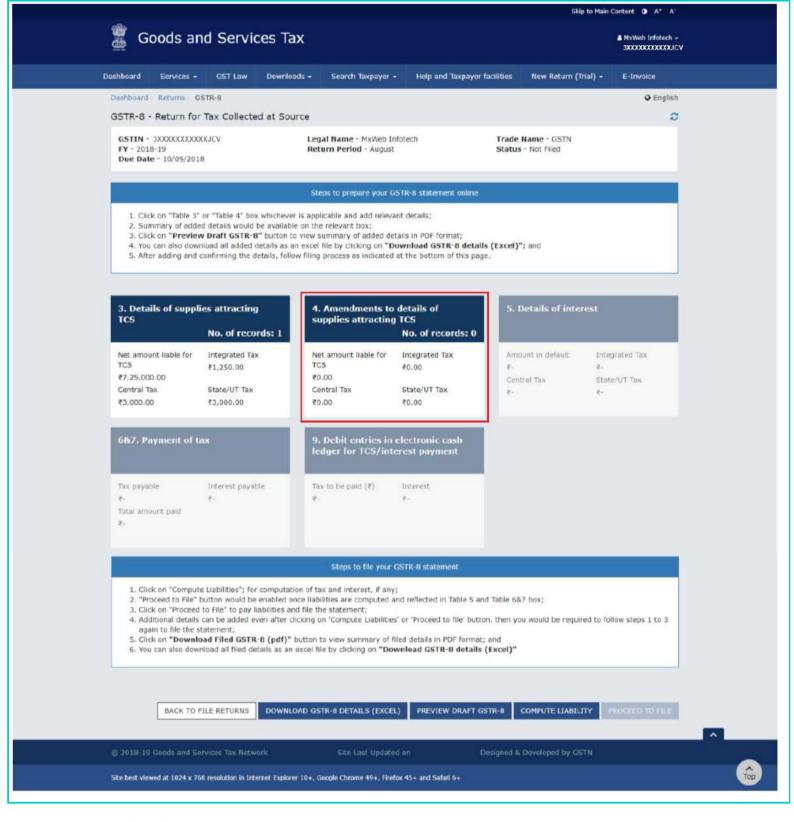
**6.10**. You will be directed to the GSTR-8 Dashboard landing page and the **3. Details of supplies attracting TCS** tile in Form GSTR-8 will reflect the total net amount liable for along with tax details.



Go back to the main menu

## 6 (b) 4. Amendments to details of supplies attracting TCS

10.1. Click the 4. Amendments to details of supplies attracting TCS tile to amend details of supplies attracting TCS in respect of any earlier tax period.



**6.2 (a)** <u>Uploaded By E-Com Operator</u> tab: To amend transactions uploaded by e-com operator in previous period.

**6.2 (b)** Rejected By Supplier tab: To edit the transactions rejected by supplier.

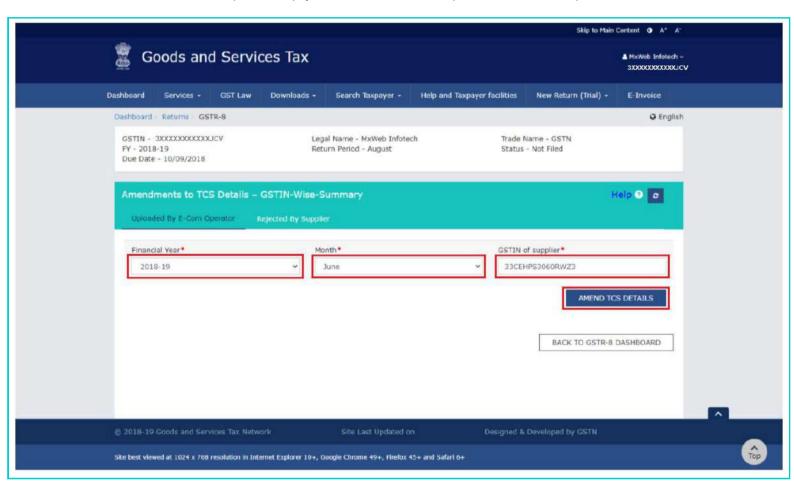
#### Note:

- In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended. You can amend the details in below scenarios:
  - a. **Uploaded by the e-commerce operator**: In case, e-commerce operator wants to amend the record on their own (filed in the earlier tax period) on which supplier has not taken any action, they can amend those records under "**Uploaded by the e-commerce operator**" tab.
  - b. **Rejected by supplier**: Under this option, details can be amended on rejection of the record by the supplier. After rejection of details by the supplier, records will be auto-populated in "**Rejected by supplier**" tab in Table 4 where e-commerce operator can amend and file the details.
- TCS liability will be calculated in following manner on amendment of records:
  - In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value Original value.
  - In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value Previous amended value.

#### 6.2 (a) Uploaded By E-Com Operator Tab:

- In **Uploaded By E-Com Operator** tab, you can amend transactions uploaded by e-com operator in previous period.
- 6.3. Select the Financial Year and Month from the drop-down list.
- **6.4**. In the **GSTIN** of supplier field, enter the GSTIN of the supplier reported in the entry during previous tax period which needs to be amended. Click the **AMEND TCS DETAILS** button.

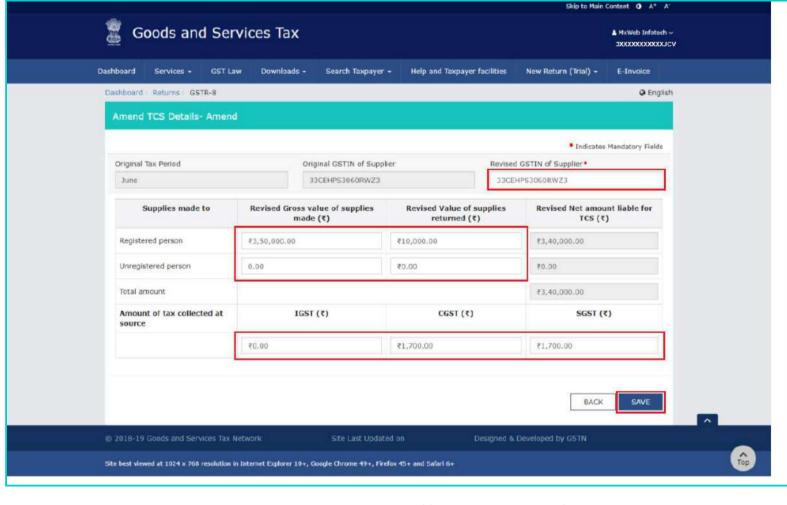
Note: You can also enter the GSTIN of composition taxpayers here if the same was reported in the earlier tax period.



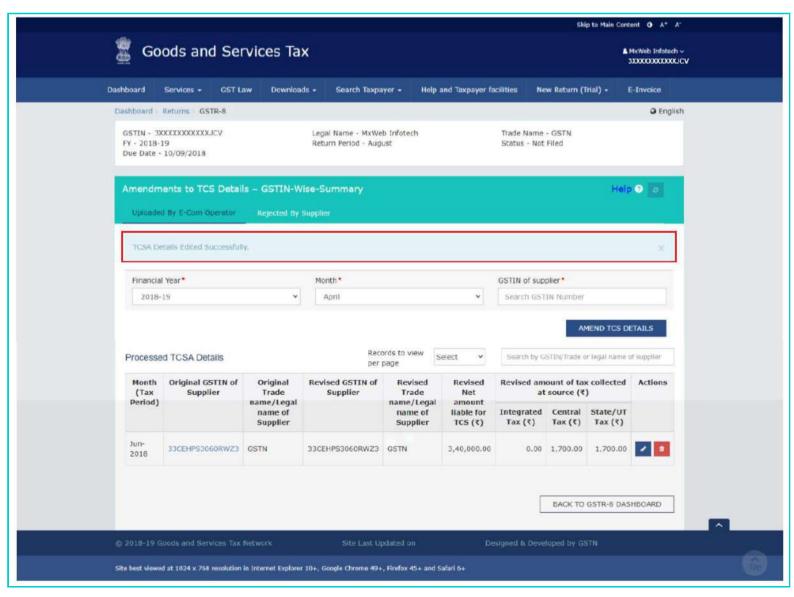
#### Note:

- Any changes to the details declared in Table-3 (TCS details) in earlier tax period(s) may be declared in Table-4.
- No amendment is allowed, once the TCS details are accepted by the supplier.
- Records rejected by supplier are available for taking action in the Tab 'Rejected by supplier' in table 4.
- Original tax period, financial year and original supplier's GSTIN cannot be edited.

**6.5**. You can provide the revised GSTIN of Supplier, revised gross values of supplies made, revised values of supplies returned and amount of tax collected at source for the GSTIN. Make amendments to the details as required. Click the **SAVE** button.



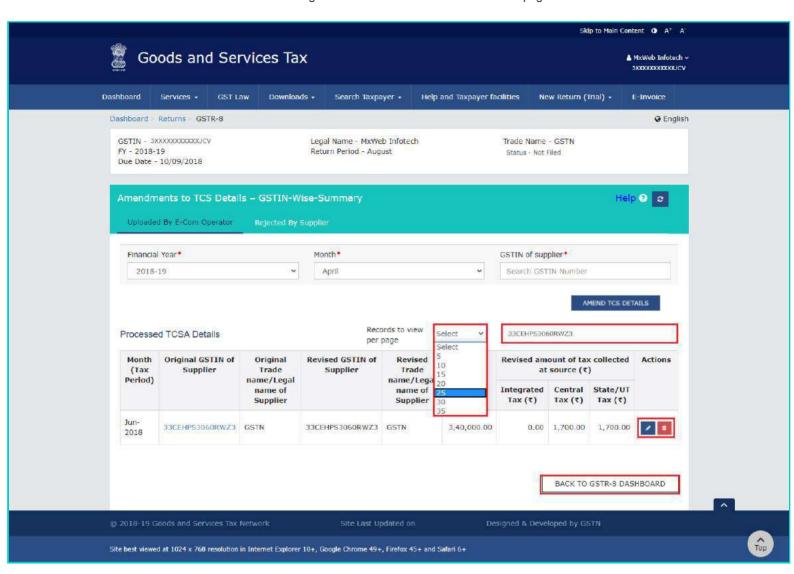
6.6. You will be directed to the previous page and a message is displayed that TCSA details added successfully.



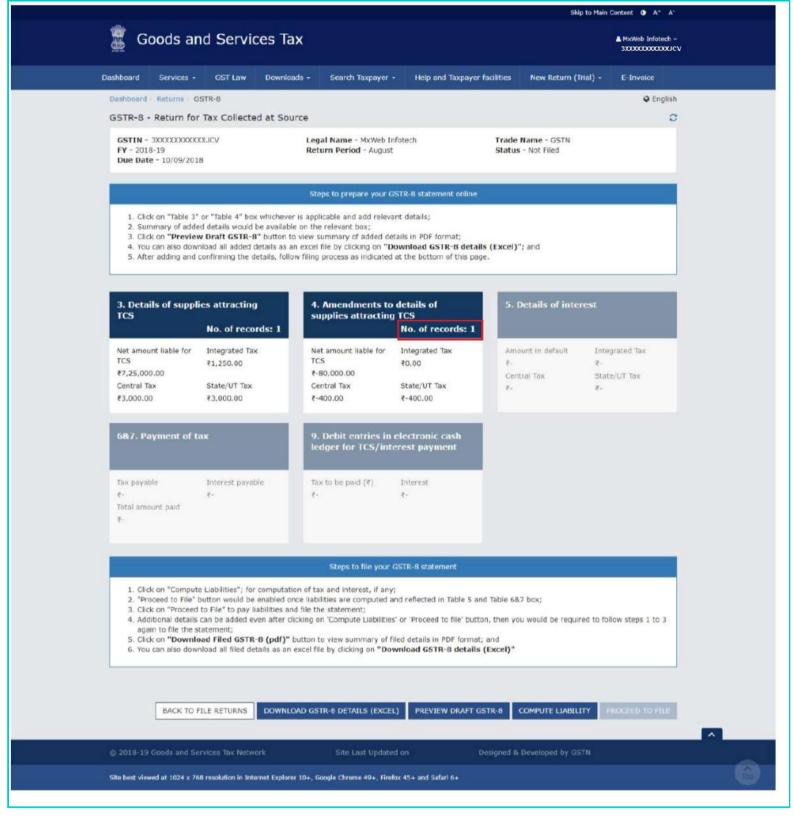
6.7. Here, you can also edit/delete the added details (under Actions column).

**Note**: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

6.8. Click the BACK TO GSTR-8 DASHBOARD button to go back to the Form GSTR-8 Dashboard page.

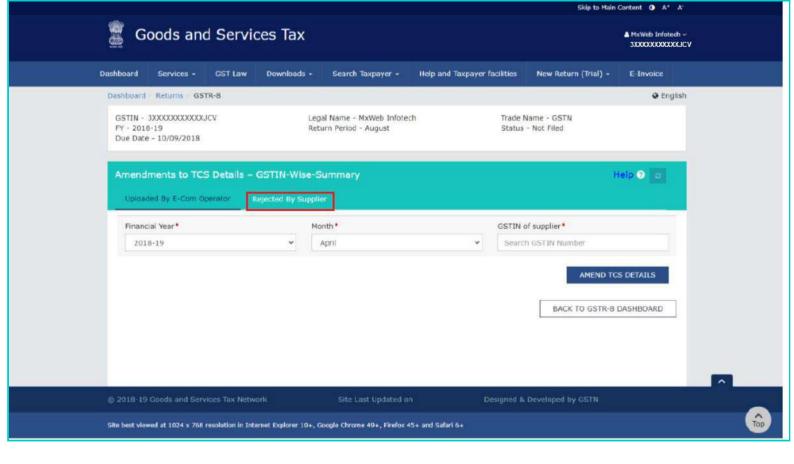


**6.9**. You will be directed to the GSTR-8 Dashboard page and the **4. Amendments to details of supplies attracting TCS** tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



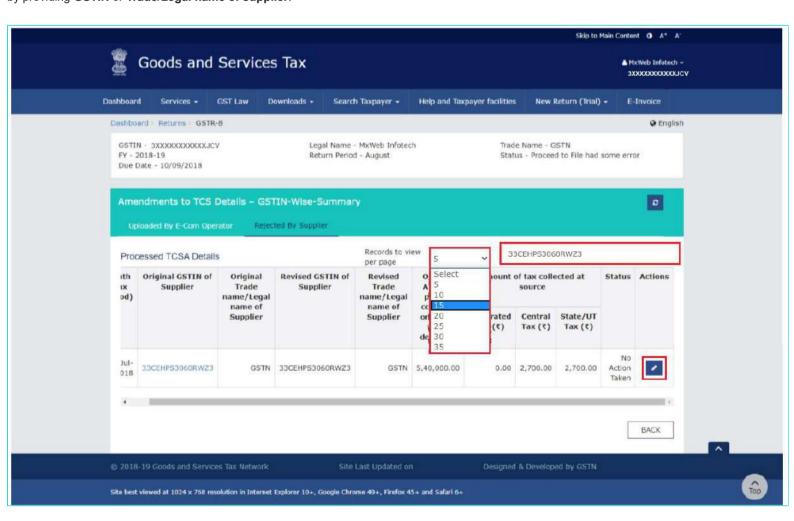
#### 6.2 (b) Rejected By Supplier Tab:

6.1. Select the Rejected By Supplier tab.

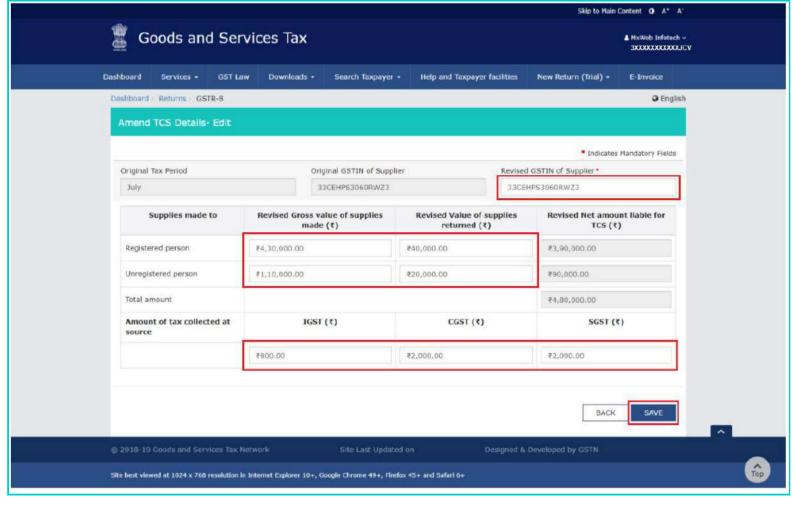


6.2. Click the EDIT button to edit the details.

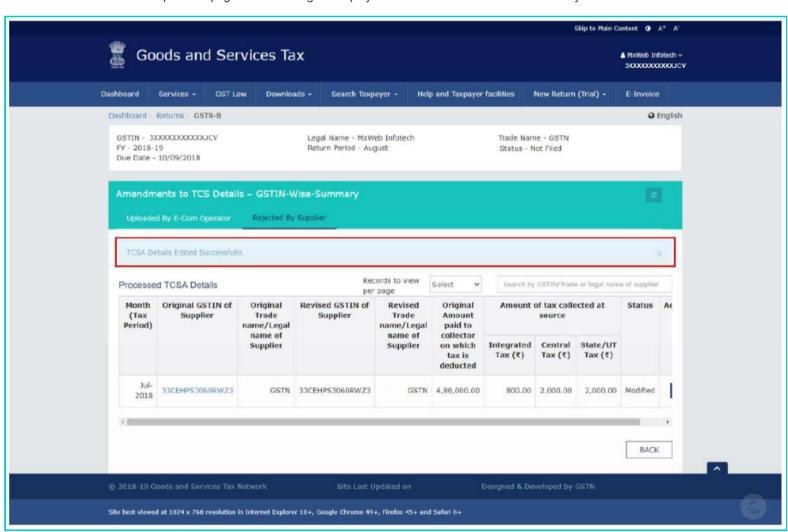
**Note**: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

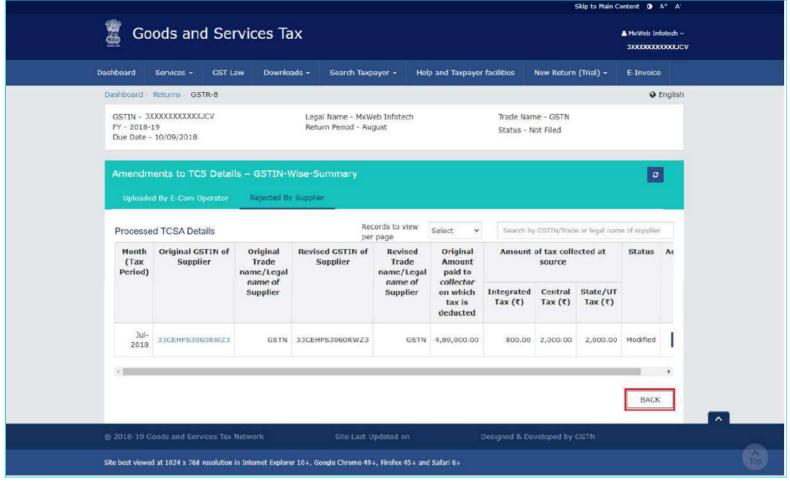


**6.3**. Edit the details. You can amend the GSTIN of Supplier, gross values of supplies, revised values of supplies returned and all tax columns. Click the **SAVE** button.

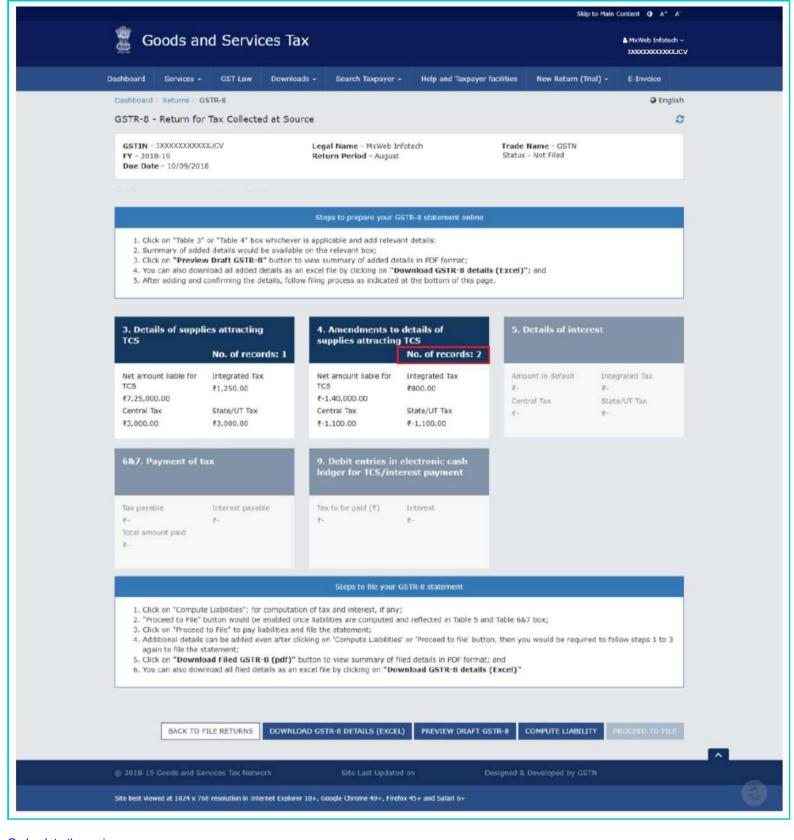


6.4. You will be directed to the previous page and a message is displayed that TCSA details edited successfully.





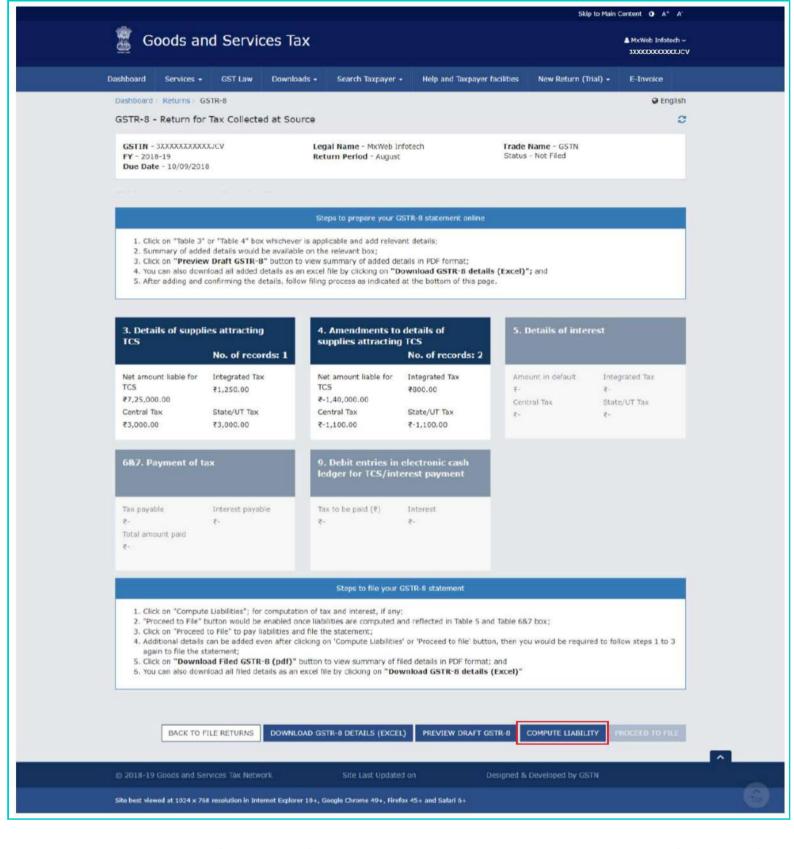
**6.6.** You will be directed to the GSTR-8 Dashboard page and the **4. Amendments to details of supplies attracting TCS** tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



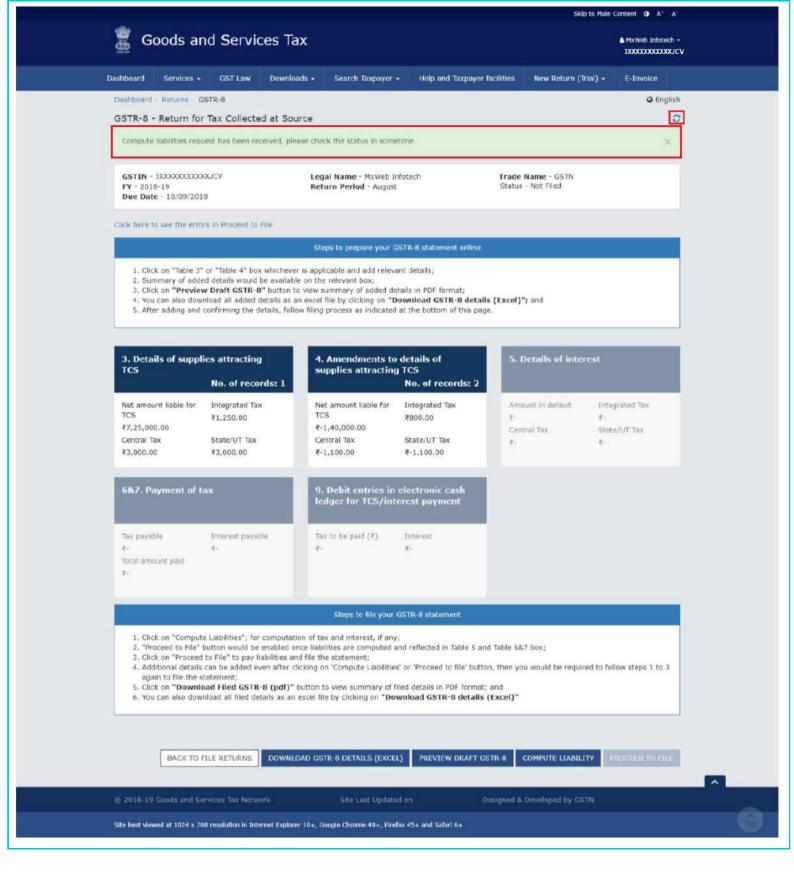
Go back to the main menu

### C. Payment of Tax

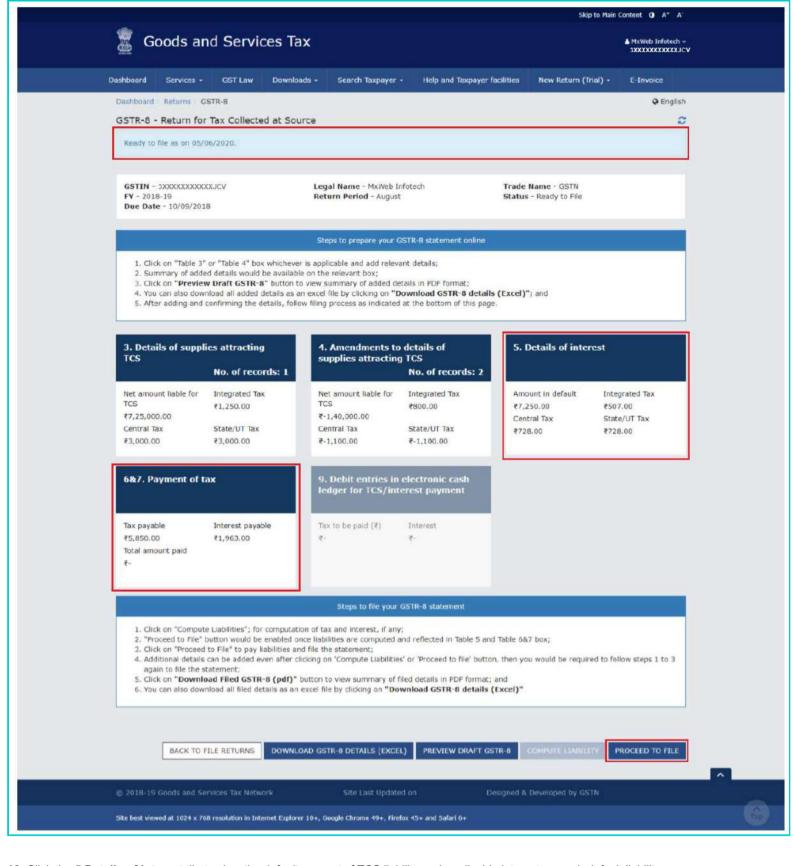
7. Click the COMPUTE LIABILITY button for computation of tax liability and interest if any.



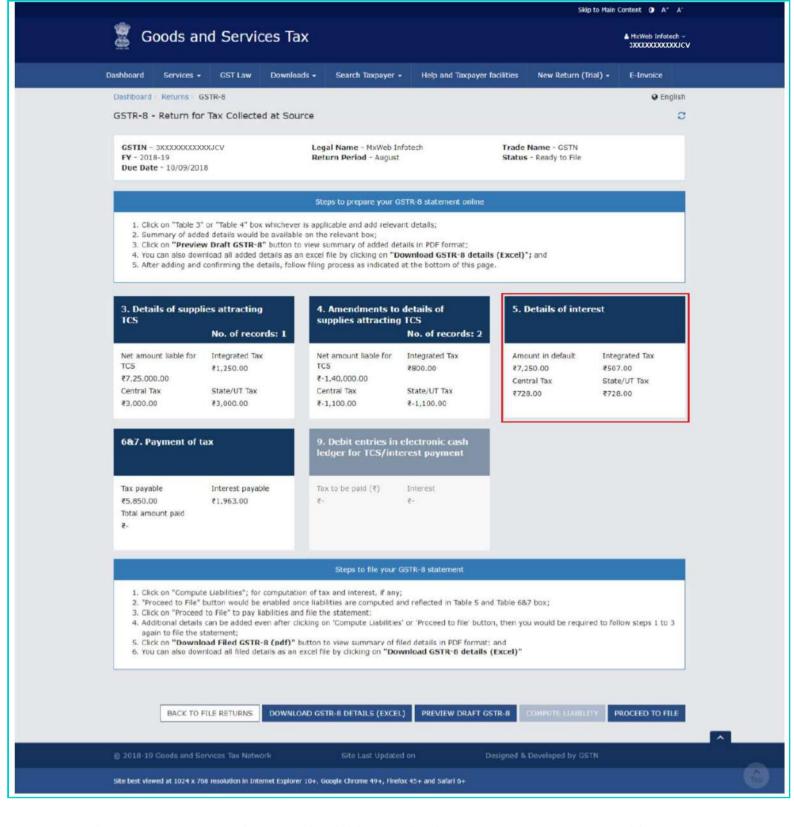
**8**. A message is displayed on top page of the screen that Compute Liability request has been received. Please check the status after sometime. Click the **Refresh** button.



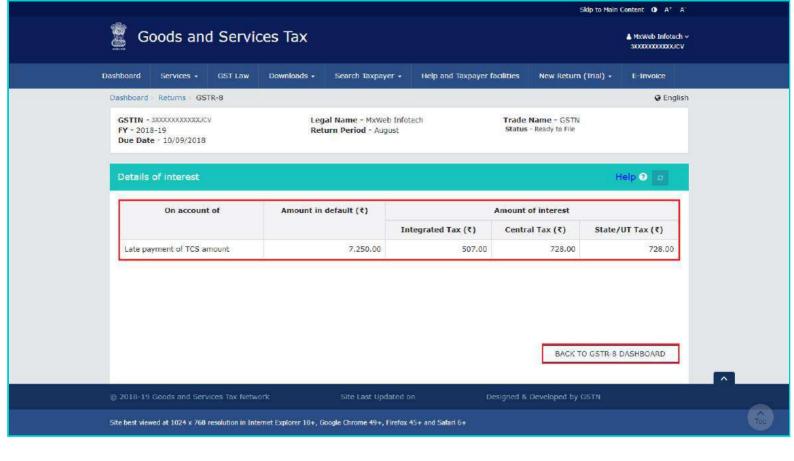
9. Once the status of Form GSTR-8 is Ready to File, 5. Details of Interest and 6 & 7. Payment of Tax tile and PROCEED TO FILE button gets enabled.



10. Click the 5.Details of Interest tile to view the default amount of TCS liability and applicable interest on such default liability.



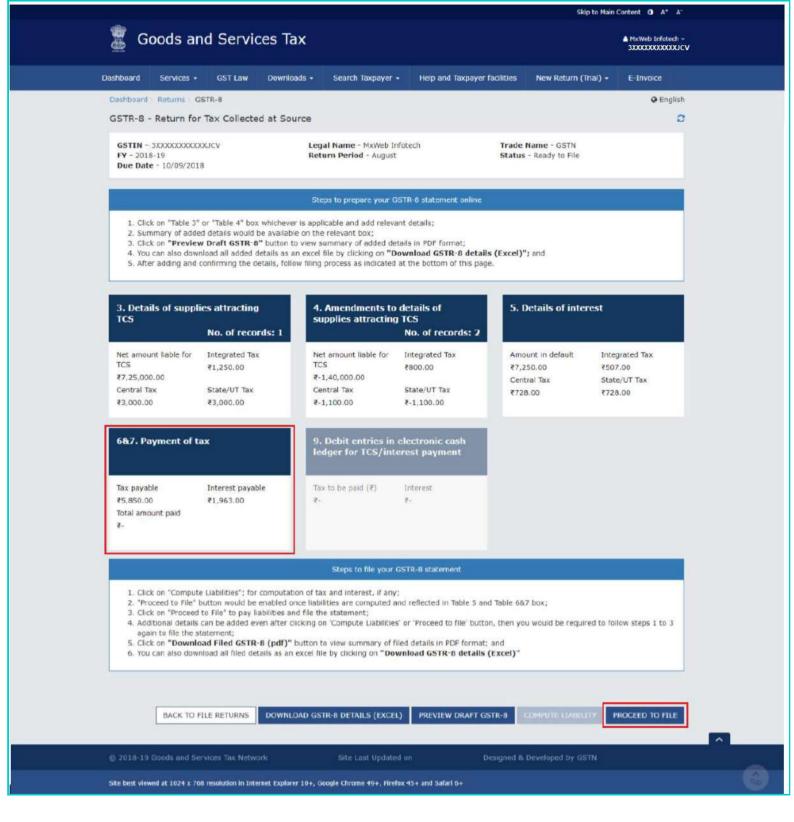
11. The Details of Interest page is displayed. Click the BACK TO GSTR-8 DASHBOARD button to go back to the Form GSTR-8 Dashboard page.



#### Note:

- Amount in default is the cumulative amount on which interest has been charged.
- Interest is payable when there is delay in filing of statement, beyond the due date or there is any upward amendments in the values of earlier provided details, on which tax is liable to be paid along with interest.

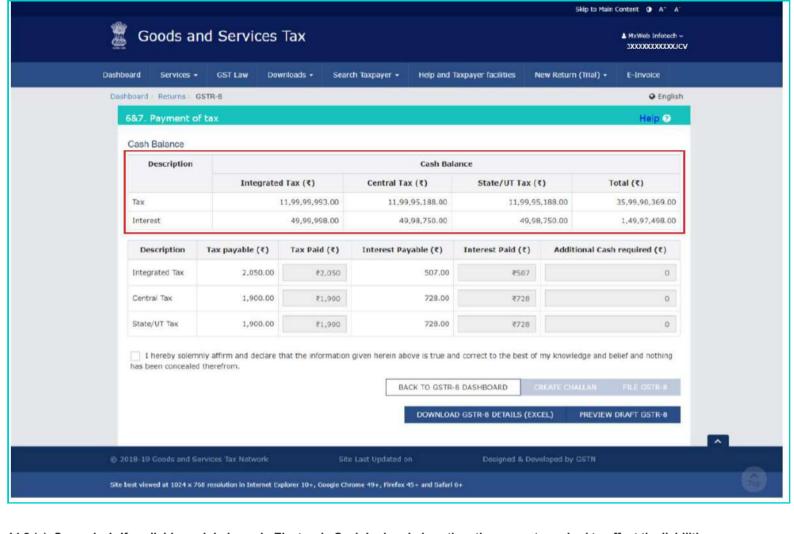
12. Click the 6 & 7. Payment of Tax tile or PROCEED TO FILE button.



#### 13. The Payment of Tax page is displayed.

#### Note:

- · Liabilities can be paid in cash only.
- 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.
- 14.1. The cash available as on date under various heads are shown in table at the top of the page.



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

- i. You can view the "Additional Cash required" column to know if there is any additional cash required for offsetting the liability.
- ii. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash will be required. You may create challan for that additional cash directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- iii. The Create Challan page is displayed.

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

- iv. Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.
- v. Click the **GENERATE CHALLAN** button.
- vi. The Challan is generated.

Note:

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

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

#### (b) In case of Over the Counter:

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

### (c) In case of NEFT/ RTGS:

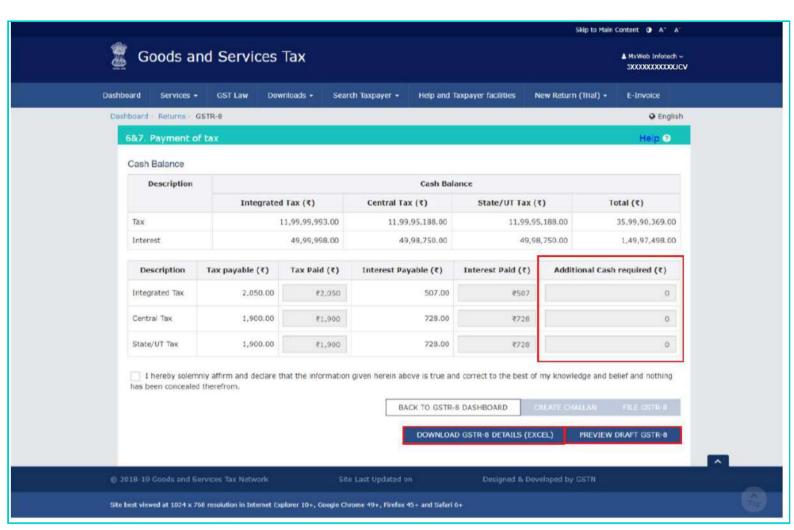
Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm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

Click here to refer the FAQs and User Manual on Making Payment.

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

15. You can view the "Additional Cash required" column to know if there is any additional cash required for paying liability.

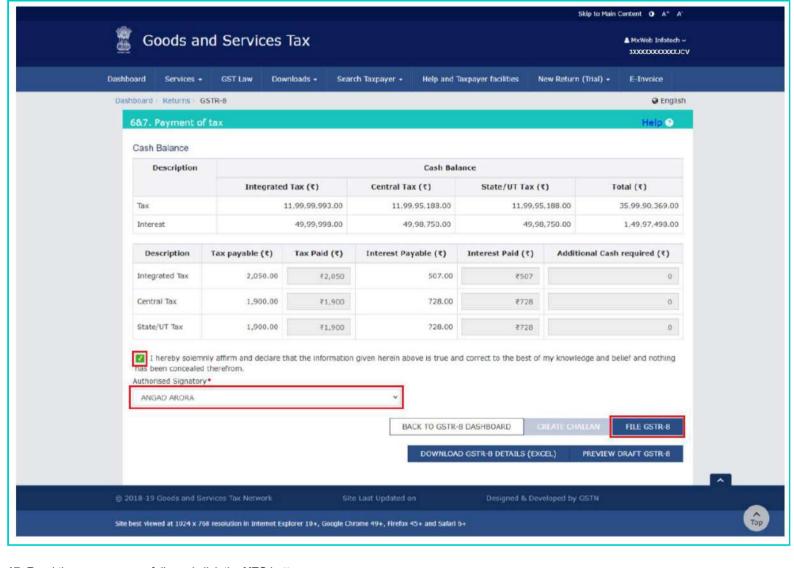
**Note**: You can click the **DOWNLOAD GSTR-8 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-8** button to view the summary page of Form GSTR-8 in pdf format for your review.



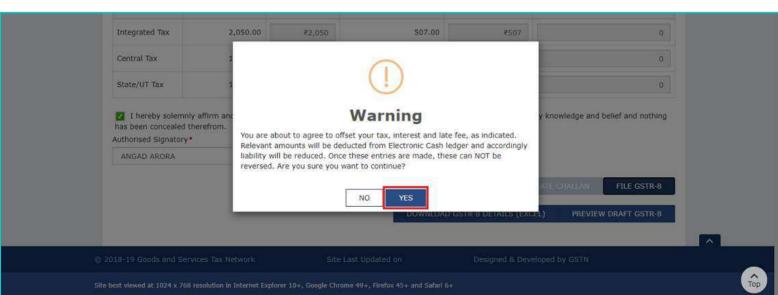
Go back to the main menu

### D. File Form GSTR-8 with DSC/ EVC

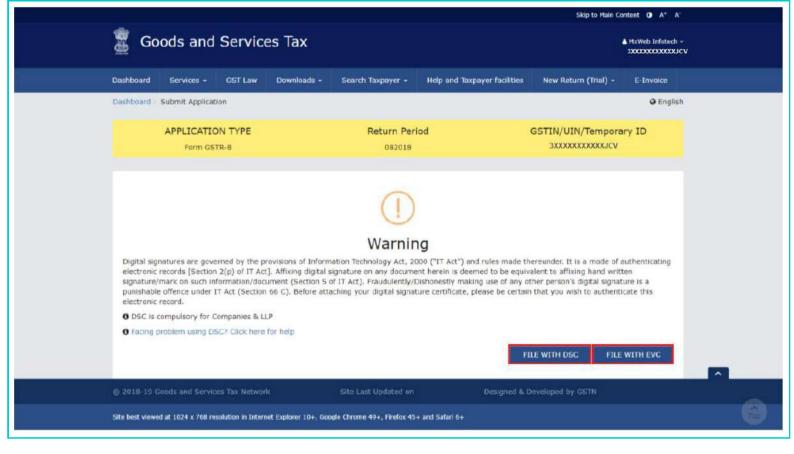
16. Select the Declaration checkbox. Select the Authorized Signatory from the drop-down list. Click the FILE GSTR-8 button.



 ${\bf 17}.$  Read the message carefully and click the  ${\bf YES}$  button.



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

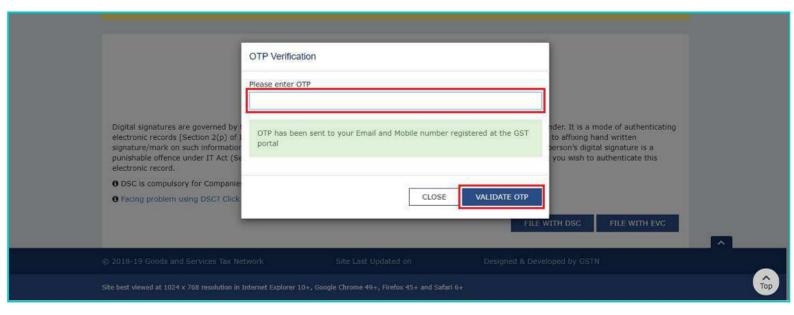


#### 19.1. FILE WITH DSC:

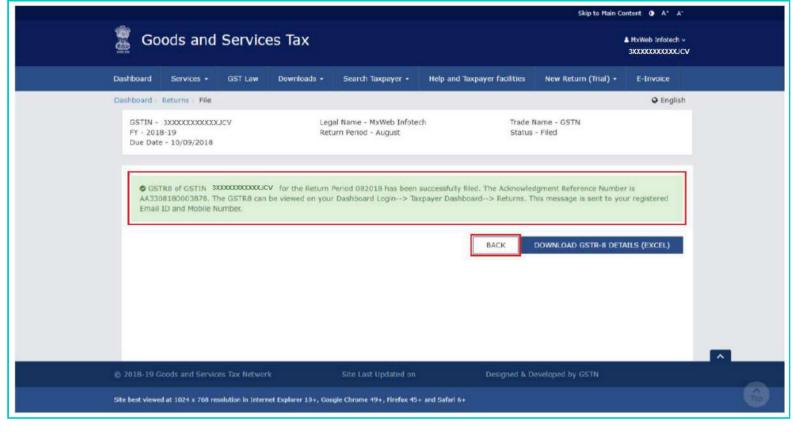
a. Select the certificate and click the SIGN button.

#### 19.2. FILE WITH EVC:

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



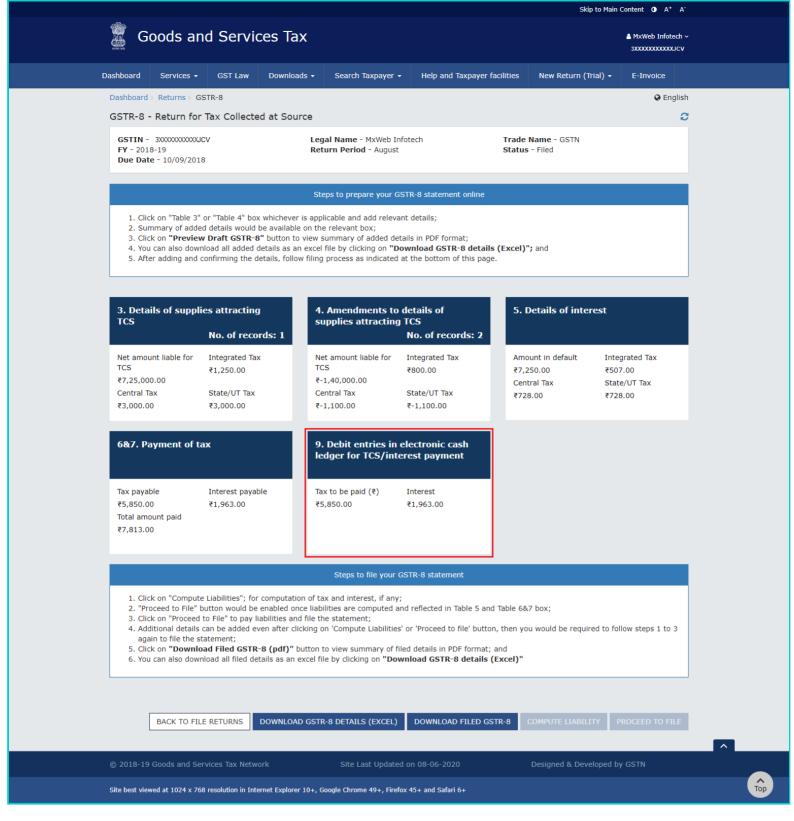
- 20. The success message is displayed and ARN is displayed. Status of the Form GSTR-8 return changes to "Filed". Click the BACK button.
- 21. After Form GSTR-8 is filed:
  - ARN is generated on successful filing of the Form GSTR-8 Return.
  - An SMS and an email are sent to the applicant on his registered mobile and email id.



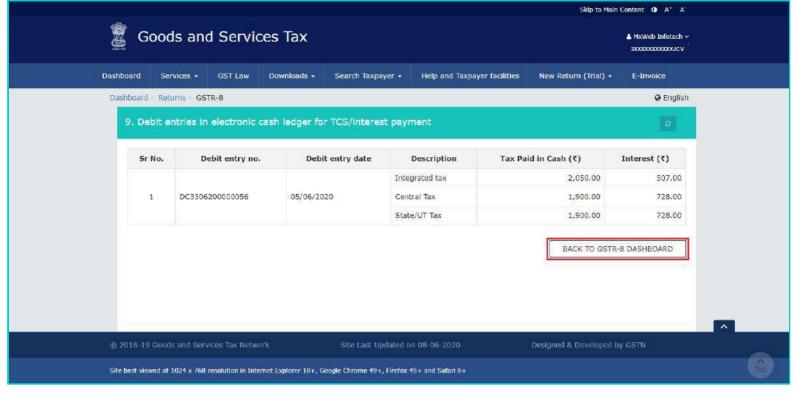
#### Go back to the main menu

## E. View Debit entries in Electronic Cash Ledger for tax payment

22. Click the **Debit entries in electronic cash ledger for TCS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.



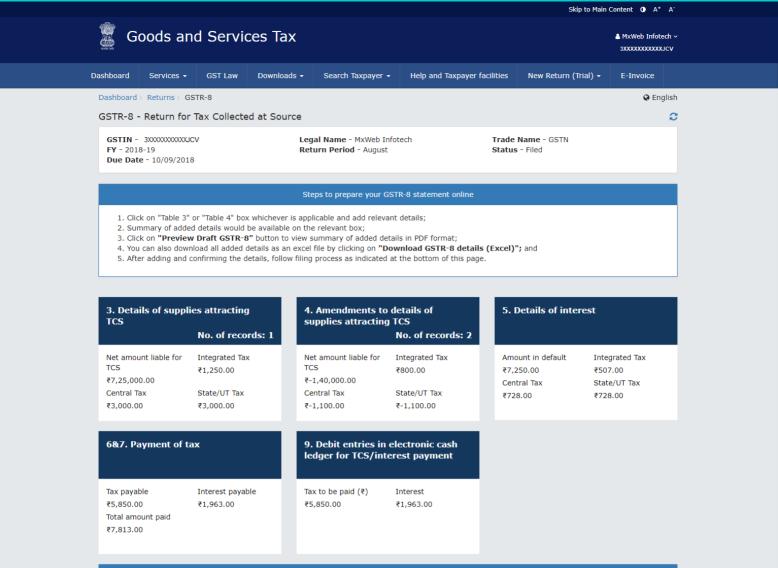
23. The entries in Electronic Cash Ledger for tax payment is displayed. Click the BACK TO GSTR-8 DASHBOARD button.



#### Go back to the main menu

#### F. Download Filed Return

- 24. Click the **DOWNLOAD FILED GSTR-8** button to download the filed return.
- 25. You can also download filed details as an excel file by clicking on DOWNLOAD GSTR-8 DETAILS (EXCEL) button.



- 1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
- 2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
  3. Click on "Proceed to File" to pay liabilities and file the statement;
- 4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
- Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
   You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"



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



## Form GSTR-8

[See rule 67(1)]

### Statement for Tax Collection at Source

Financial Year	2018-19		
Month	August		

1. GSTIN	3XXXXXXXXXXXJCV
2(a). Legal name of the registered person	MxWeb Infotech
2(b). Trade name, if any	GSTN
2(c). ARN	AA3308180003878
2(d). Date of filing	05/06/2020

## 3. Details of supplies made through e-commerce operator

No. of Records	Details of	the supplies r attract TCS		Amount of Tax Collected a Source		ected at
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	0.00	0.00	7,25,000.00	1,250.00	3,000.00	3,000.00

# 4. Amendments to details of supplies in respect of any earlier statement

No. of Records	Details of t	he supplies n attract TCS	nade which	Amount of Tax Collected a Source		ected at
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	9,60,000.00	0.00	-1,40,000.00	800.00	-1,100.00	-1,100.00

# 5. Details of interest (On account of late payment of TCS amount)

Amount in default (₹)	Amount of interest				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
7,250.00	507.00	728.00	728.00		

## 6&7. Payment of tax and interest

Description	Tax Payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)
Integrated Tax	2,050.00	2,050.00	507.00	507.00
Central Tax	1,900.00	1,900.00	728.00	728.00
State/UT Tax	1,900.00	1,900.00	728.00	728.00

## 9. Debit entries in cash ledger for TCS/interest payment

Description	Debit Entries	TCS Amount (₹)	Interest Amount (₹)
Integrated Tax	DC3306200000056	2,050.00	507.00
Central Tax		1,900.00	728.00
State/UT Tax		1,900.00	728.00

#### Verification

Date: 05/06/2020

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

Name of authorized signatory ANGAD ARORA

> Designation /Status CA

