

GST Returns – GSTR 6, 6A & 10



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Agenda Points

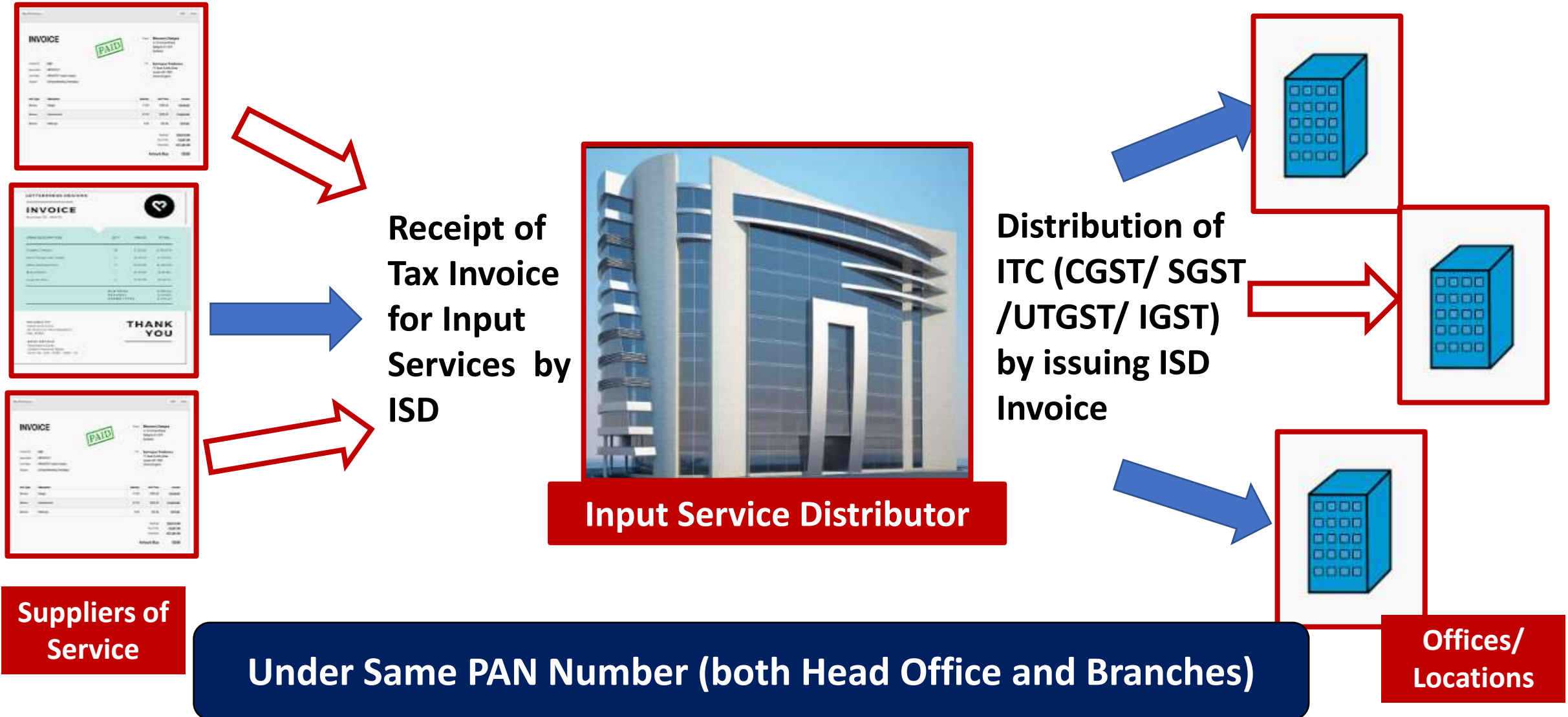
- **GSTR 6 and 6A – Monthly Return by Input Service Distributor (ISD)**
- **GSTR 10 – Final Return**
- **Queries and discussion**
-



GSTR 6

Return by Input Service Distributor (ISD)

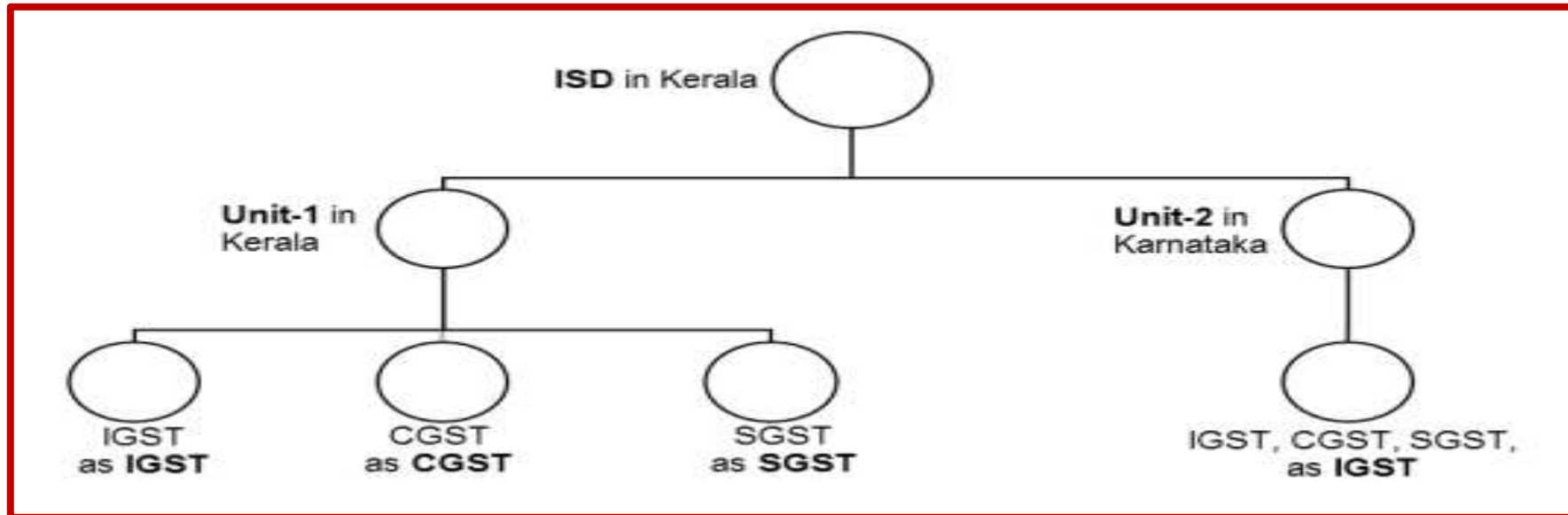




- **What is Input Service Distributor (ISD)?**

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

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



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

File Returns

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

Indicates Mandatory Fields.

Financial Year*

2017-18

Return Filing Period*

February

SEARCH

Return for input service distributor

GSTR6

Due Date - 13/03/2018

PREPARE ONLINE

Details of auto drafted supplies

GSTR6A

VIEW

GSTR-6 - Invoice Details

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

3 - Input tax credit received for distribution

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

6B - Debit Notes/Credit Notes received

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

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

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

6C - Amendment of Debit Notes/Credit Notes received

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

GSTR-6 - ITC Distribution

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

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

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

Total Eligible ITC
₹0.00
Total Ineligible ITC
₹0.00

9 - Redistribution of ITC distributed in earlier returns

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

GSTR-6 - Other Details

10 - Late Fee

Central Tax	State/UT Tax
₹0.00	₹0.00

ITC received for distribution

GSTR-6 - Invoice Details

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

3 - Input tax credit received for distribution

0

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

6B - Debit Notes/Credit Notes received

0

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

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

0

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

B2B- Add Invoice

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

Indicates Mandatory Fields

Supplier's GSTIN *	Supplier Name	Invoice No. *
<input type="text" value="Please Enter GSTIN"/>	<input type="text" value="AutomationsTest"/>	<input type="text" value="Enter Invoice Number"/>
Invoice Date *	POS *	Total Invoice Value (₹) *
<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="Select"/>	<input type="text" value="Enter Total Invoice Value"/>
Supply Type *		
<input type="text" value="Select"/>		

BACK

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

B2B Invoices - Supplier Details

No Invoices found for the provided Inputs.

BACK

ADD MISSING INVOICE DETAILS

GSTR 6 – Return by Input Service Distributor

Dashboard Returns GSTR-6 B2B

English

B2B- Add Invoice

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

Indicates Mandatory Fields

Supplier's GSTIN *	Supplier Name	Invoice No. *
<input type="text" value="07AJIPA1572EN1Y"/>	<input type="text" value="AutomationsTest"/>	<input type="text" value="Enter Invoice Number"/>
Invoice Date *	POS *	Total Invoice Value (₹) *
<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="07-Delhi"/>	<input type="text" value="Enter Total Invoice Value"/>
Supply Type *		
<input type="text" value="Intra-State"/>		

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

B2B Invoices - Supplier Details

Processed Invoices

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

BACK

ADD MISSING INVOICE DETAILS

Dashboard Returns GSTR-6 B2B

English

B2B Invoice Summary

Uploaded by Supplier

Uploaded by Receiver

Processed Invoices

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

BACK

ADD MISSING INVOICE DETAILS

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

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

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

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

Credit/Debit Notes - Supplier Details

There are no notes to be displayed.

BACK

ADD CREDIT NOTE/DEBIT NOTE

Credit/Debit Notes – Add

* Indicates Mandatory Fields

Supplier GSTIN *

Enter Supplier GSTIN

Supplier Name *

Note Type *

Select

Note Value *

Debit/Credit Note No. *

Enter Debit/Credit Note No.

Debit/Credit Note Date *

DD/MM/YYYY

Original Invoice No. *

Enter Invoice No

Original Invoice Date *

DD/MM/YYYY

Supply Type *

Select

☐ Pre GST Regime

CANCEL

SAVE

Credit/Debit Notes – Add

* Indicates Mandatory Fields

Supplier GSTIN *

07AJIPA1572EN1Y

Supplier Name *

AutomationsTest

Note Type *

Select

Note Value *

Debit/Credit Note No. *

Enter Debit/Credit Note No.

Debit/Credit Note Date *

DD/MM/YYYY

Original Invoice No. *

Enter Invoice No

Original Invoice Date *

DD/MM/YYYY

Supply Type *

Intra-State

☐ Pre GST Regime

Item Details

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

Amendment – Invoices

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

Amend B2B Invoice

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

AMEND INVOICE

GSTR 6 – Return by Input Service Distributor

Dashboard Returns GSTR-6 B2B Amendment English

Amended B2B Invoices - Summary

Uploaded by Supplier Uploaded by Taxpayer

Processed Invoices

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

BACK

B2BA- Edit Invoice

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

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

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

Item Details

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

Amendment – Debit / Credit Notes

GSTR 6 – Return by Input Service Distributor

6C - Amendment of Debit Notes/Credit Notes received

0

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

Amended Credit/Debit Notes - Supplier Details

* Indicates Mandatory Fields

Financial Year *

2018-19

GSTIN *

Enter GSTIN

Original Note No. *

Enter Note No

AMEND DOCUMENT

Amended Credit/Debit Notes - Edit

* Indicates Mandatory Fields

Original Supplier's GSTIN *

20DUYPS9731M9ZE

Supplier's GSTIN *

20DUYPS9731M9ZE

Supplier Name *

amit chandrakishor singh

Note Type

Debit

Taxpayer Details

Note Value *

₹10,000.00

Original Debit/Credit Note No *

D-GSTR6-11

Original Debit/Credit Note Date *

01/07/2017

Revised Debit/Credit Note No. *

D-GSTR6-11

Revised Debit/Credit Note Date *

01/07/2017

Original Invoice No. *

B2B-GSTR6-11

Original Invoice Date *

01/07/2017

Supply Type *

Intra-State

☐ Pre GST Regime

Item Details

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

Dashboard > Returns > GSTR-6 > CDN Amendment


English

Amended Credit/Debit Notes - Summary

Uploaded by Supplier

Uploaded by Taxpayer

Processed Invoices

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

BACK

Total ITC available and Eligible ITC/ Ineligible ITC distributed

GSTR 6 – Return by Input Service Distributor

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

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

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

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

Dashboard
Returns
GSTR-6
ITC Details
English

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

ITC DETAILS

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

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

Distributed credit reconciliation table

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

BACK
CALCULATE ITC
SAVE

Total ITC available and Eligible ITC/ Ineligible ITC distributed

GSTR 6 – Return by Input Service Distributor

Distributed credit reconciliation table

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

BACK

CALCULATE ITC

SAVE

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

Total ITC available

₹21,600.00

Total Eligible ITC

₹15,000.00

Total Ineligible ITC

₹6,600.00

Dashboard Returns GSTR-6 ISD

English

ISD - Add

* Indicates Mandatory Fields

Eligibility of ITC *

Eligible

Unit Type *

Registered

GSTIN of Registered recipient *

07AJIPA1572E01X

ISD Document Type *

ISD Invoice

ISD Invoice Number *

ISD Invoice Date *

DD/MM/YYYY

Details

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

BACK

SAVE

Input Service Distribution - Summary

Eligible ITC

Ineligible ITC

Processed Invoices

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

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

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

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

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

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

9 - Redistribution of ITC distributed in earlier returns

Total Eligible ITC
₹1,00,400.00

Total Ineligible ITC
₹50.00

ISD Amendment Summary

Financial Year*
2018-19

Enter Invoice No.*
Search Invoice

AMEND INVOICE

ISD Amendment - Edit

Original GSTIN of Registered recipient*
37AJIPA1572E3ZI

User Type*
Registered

Revised GSTIN of Registered recipient*
37AJIPA1572E3ZI

Eligibility of ITC*
Eligible

ISD Document Type*
ISD Invoice

Original ISD Invoice Number*
Isd-1

Original ISD Invoice Date*
01/01/2018

Revised ISD Invoice Number*
ISD-3

Revised ISD Invoice Date*
31/01/2018

Details

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

BACK

SAVE

GENERATE GSTR6 SUMMARY

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

BACK

PREVIEW

SUBMIT

FILE RETURN



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

BACK

PREVIEW

SUBMIT

FILE RETURN

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

Form GSTR-6

(See rule 59(1))

Return for input service distributor

Year	2017-18
Month	February

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

3. Input tax credit received for distribution

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

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

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

9 - Redistribution of ITC distributed in earlier returns

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

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

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

Amendments in information furnished in earlier returns

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

5B. Debit notes/credit notes received

No. of	Total Invoice	Total Integrated	Total Central	Total State/UT	Total
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The **Returns Filing for GSTR6** page is displayed. Select the **Declaration** checkbox. 23. In the **Authorised Signatory** drop-down list, select the authorized signatory. This will enable the two buttons - **FILE WITH DSC** or **FILE WITH EVC**. 24. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

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

GENERATE GSTR6 SUMMARY

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

BACK PREVIEW SUBMIT **FILE RETURN**

Returns Filing for GSTR6

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

Authorised Signatory*

SOURABH

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

Dashboard Returns File English

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

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

Returns Filing for GST GSTR6

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

Authorised Signatory*

MOHD ALAM

BACK FILE WITH DSC FILE WITH EVC

GSTR 6A

Details of auto drafted supplies



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

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

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

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns

File Returns

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

Indicates Mandatory Fields

Return for input service distributor GSTR6

Status- Filed VIEW GSTR6

Details of auto drafted supplies GSTR6A

PREPARE ONLINE

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns | GSTR6A

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

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

Input tax credit received for distribution

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

BACK

Input Received for Distribution

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

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

Dashboard Services GST Law Search Taxpayer Help

Dashboard Returns GSTR6A English

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

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

[Input tax credit received for distribution](#)

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

BACK

GSTR 6A – Details of Auto Drafted Supplies

Input tax credit received for distribution

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

BACK

Dashboard Returns GSTR6A B2B English

B2B Invoice Summary

Uploaded by Supplier

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

BACK

B2B Invoice Summary

Item Details

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

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

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

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

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

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

BACK

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

GSTR 10

Final Return



What is Form GSTR-10?

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

Who needs to file Form GSTR-10?

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

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

Is it mandatory to file Form GSTR-10?

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

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

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

What happens after Form GSTR-10 is filed?

After Form GSTR-10 is filed:

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

Help

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

Final Return
GSTR 10

Due Date - 13/11/2018

PREPARE ONLINE

PREPARE OFFLINE

Important Message

Prepare Online:-

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

Step to be taken:-

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

Prepare Offline:-

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

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

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

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

Final Return - Tables

Dashboard - Returns

GSTR10 - Final Return

English

GSTIN - 37DERPK3419F1Z9

Legal Name - KIRAN KUMAR KOTHA

Trade Name - KOTHA Traders

FY - 2018-19

Status - Not Filed

Date of cancellation order- 13-08-2018

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

Reference number of cancellation order - ZA370818000755A

Due Date - 13-11-2018

Steps to prepare your GSTR-10 return online

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

Address for future correspondence

Help

CA Certificate

Help

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

Name of the Firm issuing certificate*

Enter Name

Name of the certifying Chartered Accountant/Cost Accountant*

Name of the Firm issuing certificate

Membership number*

Enter Membership number

Date of issuance of certificate*

DD/MM/YYYY

Attachment (option for uploading certificate)*

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

Choose File No file chosen

SAVE CA DETAILS

GSTR 10 – Final Return

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

No. of Records - 0

Total Value

₹0.00

Integrated Tax

₹0.00

Central Tax

₹0.00

State/UT Tax

₹0.00

CESS

₹0.00

8D - Goods Details Without Invoices

No. of Records - 0

Total Value

₹0.00

Integrated Tax

₹0.00

Central Tax

₹0.00

State/UT Tax

₹0.00

CESS

₹0.00

9 & 10 - Amount of tax payable and paid

Total Liability

₹0

Steps to file your GSTR-10 return.

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

BACK

PREVIEW DRAFT GSTR-10

PROCEED TO FILE

Enter the address for future correspondence.

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

Click the **SAVE** button.

Address for future correspondence Help

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

SAVE

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

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

Click **SAVE CA** details.

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

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

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

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

In case of supplier registered in GST regime:

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

In case of supplier registered in CX/VAT regime:

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

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

GSTR 10 – Final Return

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

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

* Indicates Mandatory Fields

Supplier Registered Under: **GST**

GSTIN:

Invoice/Bill of entry Number:

Invoice/Bill of entry Date:

Item Details

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

BACK SAVE

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

Help

Your Request has been Accepted Successfully.

search GSTIN/CX/VAT

Processed Invoices

GSTIN/CX/VAT	Invoice		Total value (₹)	Input tax credit/Tax payable				Actions
	No.	Date		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJIPA1572E01X	INV5666	06/07/2018	5,56,666.00	1,000.00	0.00	0.00	1,000.00	

BACK ADD DETAILS

8D - Goods Details Without Invoices

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

GSTR 10 – Final Return

8D - Goods Details Without Invoices

No. of Records - 0

Total Value

₹0.00

Integrated Tax

₹0.00

State/UT Tax

₹0.00

Central Tax

₹0.00

CESS

₹0.00

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

* Indicates Mandatory Fields

Supplier Registered Under*

GST

GST

CX/VAT

GSTIN*

Enter Supplier GSTIN

Item Details

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

BACK

SAVE

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

Help ⓘ


With GSTIN/CX/VAT

Without GSTIN/CX/VAT

✔ Your Request has been Accepted Successfully.

search GSTIN/CX/VAT

Processed Invoices

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

BACK

ADD DETAILS

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

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

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

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

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

Steps to file your GSTR-10 return,

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

BACK

PREVIEW DRAFT GSTR-10

PROCEED TO FILE

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

1. GSTIN	2700R2C418F129
2. Legal name	KUTIA KUTIA KUTIA
3. Trade name, if any	KUTIA KUTIA
4. Address for future correspondence	
• Building No. / Flat No.	
• Street No.	
• Name of Premises/Building	
• Road Street	
• City/Town/Village	
• State	
• District	
• PIN Code	
• Landmark	
• Longitude	
• Mobile Number	
• Telephone Number (with STD Code)	
• Email Address	
• Fax Number (with STD Code)	
5. Effective date of establishment/registration	01/01/2018
6. Reference number of certificate/letter	12345678901234
7. Date of registration order	01/01/2018
8. Date of filing	

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

8 (a) Inputs held in stock.

No. of records	Value (As adjusted by debit/credit note) (₹)	Input tax credit Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	1,45,566.00	0.00	1,000.00	1,000.00	0.00

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

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

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

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

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

No. of records	Value (As adjusted by debit/credit note) (₹)	Input tax credit Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	1,45,566.00	1,000.00	0.00	0.00	0.00

Click the **PROCEED TO FILE** button.

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

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

Steps to file your GSTR-10 return.

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

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

9 & 10 - Amount of tax payable and paid

Total Liability
₹3,000.00

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

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

Available balance is 2,99,000.00

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

FILE WITH DSC:

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

FILE WITH EVC:

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

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

OTP Verification

Please enter OTP

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

CLOSE VALIDATE OTP

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

Authorised Signatory*

KIRAN KOTHA

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

Warning

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

❗ DSC is compulsory for Companies & LLP

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

FILE WITH DSC FILE WITH EVC

Dashboard Returns File English

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

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

BACK

Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time

