

FORM GSTR-3B

[See rule 61(5)]

Year				
Month				

1.	GSTIN																		
2.	Legal name of the registered person	Auto Populated																	

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3

From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

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

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

Form GSTR-4

[See rule 62]

Quarterly return for registered person opting for composition levy

Year				
Quarter				

1.		GSTIN																		
2.	(a)	Legal name of the registered person	Auto Populated																	
	(b)	Trade name, if any	Auto Populated																	
3.	(a)	Aggregate Turnover in the preceding Financial Year																		
	(b)	Aggregate Turnover - April to June, 2017																		

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

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										
4C. Inward supplies received from an unregistered supplier										
4D. Import of service										

5. Amendments to details of inward supplies furnished in returns for earlier tax periods in Table 4 [including debit notes/credit notes and their subsequent amendments]

Details of original invoice			Revised details of invoice				Rate	Taxable value	Amount				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5A. Supplies [Information furnished in Table 4 of earlier returns]-If details furnished earlier were incorrect													
5B. Debit Notes/Credit Notes [original]													

5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

6. Tax on outward supplies made (Net of advance and goods returned)

Rate of tax	Turnover	Composition tax amount	
		Central Tax	State/UT Tax
1	2	3	4

7. Amendments to Outward Supply details furnished in returns for earlier tax periods in Table No. 6

Quarter	Rate	Original details			Revised details		
		Turnover	Central Tax	State/UT tax	Turnover	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

8. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State /UT)	Amount					
			Integrated Tax	Central Tax	State/ UT Tax	Cess		
1	2	3	4	5	6	7		
(I) Information for the current quarter								
8A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)								
8A (1). Intra-State supplies (Rate Wise)								
8A (2). Inter-State Supplies (Rate Wise)								
8B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above] (tax amount to be reduced from output tax liability)								
8B (1). Intra-State Supplies (Rate Wise)								
8B (2). Intra-State Supplies (Rate Wise)								
II Amendments of information furnished in Table No. 8 (I) for an earlier quarter								
Year	Quarter	Amendment relating to information furnished in S. No.(select)			8A(1)	8A(2)	8B(1)	8B(2)

9. TDS Credit received

GSTIN of Deductor	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

10. Tax payable and paid

Description	Tax amount payable	Pay tax amount
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		

11. Interest, Late Fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
(II) Late fee		
(a) Central tax		
(b) State/UT tax		

12. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

13. Debit entries in cash ledger for tax /interest payment

[to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated tax			

(b) Central Tax			
(c) State/UT Tax			
(d) Cess			

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.

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) TDS: Tax Deducted at Source
2. The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year and should be auto-populated in subsequent years.
4. Table 4 to capture information related to inward supplies, rate-wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of service;
 - (v) Tax recipient to have the option to accept invoices auto populated/ add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
 - (vi) Place of Supply (PoS) only if the same is different from the location of the recipient.
5. Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (PoS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit /credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit /credit note shall be mentioned in the first three columns of this Table,
6. Table 6 to capture details of outward supplies including advance and net of goods returned during the current tax period.
7. Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.

8. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8.
9. TDS credit would be auto-populated in a Table 9.