"FORM GSTR-10

(See rule 81)

Final Return

1.	GSTIN	
2.	Legal name	
3.	Trade Name, if any	
4.	Address for future correspondence.	
5.	Effective date of cancellation of registration (Date of closure of business or the date from which registration is to be cancelled)	
6.	Reference number of cancellation order	
7.	Date of cancellation order	

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.

Sy. No.	GST IN	e/B of	nvoic Description /Bill of inputs f held in intry stock,		Unit Quantity Code (UQC)	Qty	Value (As adjust ed by	Input tax credit/ Tax payable (whichever is higher) (Rs.)			
		N o	D at e	inputs contained in semi- finished or finished goods held in stock and capital goods /plant and machinery			ed by debit / credit note)	Central tax	State / Union territ ory tax	Integrat ed tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
8 (a) Inputs held in stock (where invoice is available)											
8 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)											
8 (c) Capital goods/plant and machinery held in stock											
8 (d) Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock (where invoice is not available)											
					•						

9. Amount of tax payable and paid (based on Table 8)

	Infount of the	ax payabic and			í				
Sr.	Docovinti	ITC	Tax paid	Balanc	Amou		unt paid	_	
No.	-	reversible/	along	e tax	nt	to e	lectronic	credit le	uger
	on	Tax	with	payabl	paid	Cent	State/	Integ	Cess
		payable	applicatio	e (3-4)	throu	ral	Union	rat	
			n for		gh	Tax	territor	ed	
			cancellati		debit		y Tax	Tax	
			on of		to		,	1 47	
			registrati		electro				
			on (GST		nic				
			REG-16)		cash				
			REG 10)		ledger				
1	2	3	4	5	6	7	8	9	10
1		3	4	5	0	/	0	9	10
1.	Central								
	Tax								
2.	State/								
	Union								
	territory								
	Tax								
-									
3.	Integrat								
	ed Tax								
4.	Cess								

10. 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/Union		
territory Tax		
(d) Cess		
(II) Late fee		
(a) Central Tax		
(b) State/Union		
territory tax		

11. Verification

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

Signature of authorized signatory	
Name	_
Designation/Status	Date - dd/mm/yyyy
	= === =================================

Instructions:

- 1. This form is not required to be filed by taxpayers or persons who are registered as:-
 - (i) Input Service Distributors;
 - (ii) Persons paying tax under section 10;
 - (iii) Non-resident taxable person;
 - (iv) Persons required to deduct tax at source under section 51; and
 - (v) Persons required to collect tax at source under section 52.

- 2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.
- 3. Following points need to be taken care of while providing details of stock at SI. No.8:
 - (i) where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under subrule (3) of rule 44 based on prevailing market price of the goods;
 - (ii) in case of capital goods/ plant and machinery, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years.
- 4. The details furnished in accordance with sub-rule (3) of rule 44 in the Table at SI. No. 8 (against entry 8 (d)) shall be duly certified by a practicing chartered accountant or cost accountant. Copy of the certificate shall be uploaded while filing the details.";