

**Return Formats**  
**(Monthly/Quarterly (Normal)**  
**Return - FORM GST RET-1)**

**(including amendment)**

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## Profile Updation

### **Intimation of option for return periodicity and type of quarterly return**

Sr. No.	Description	Option	
1	2	3	4
1.	Was your aggregate turnover during the preceding financial year upto Rs. 5.00 Cr.?	<input type="radio"/> Yes	<input type="radio"/> No
2.	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	<input type="radio"/> Yes	<input type="radio"/> No
3.	If reply is 'Yes' at Sr. No. 2, choose your return -		
	(i) Sahaj	<input type="radio"/> Yes	<input type="radio"/> No
	(ii) Sugam	<input type="radio"/> Yes	<input type="radio"/> No
	(iii) Quarterly (Normal)	<input type="radio"/> Yes	<input type="radio"/> No

#### **Note –**

1. Periodicity of filing return will be deemed to be monthly for all taxpayers unless quarterly filing of the return is opted for.
2. For newly registered taxpayers, turnover will be considered as zero and hence they will have the option to file monthly, Sahaj, Sugam or Quarterly (Normal) return.
3. Change in periodicity of the return filing (from quarterly to monthly and vice versa) would be allowed only once at the time of filing the first return by a taxpayer.
4. The periodicity of the return filing will remain unchanged during the next financial year unless changed before filing the first return of that year.
5. The taxpayers opting to file quarterly return can choose to file any of the quarterly return namely – Sahaj, Sugam or Quarterly (Normal).
6. Taxpayers filing return as Quarterly (Normal) can switch over to Sugam or Sahaj return and taxpayers filing return as Sugam can switch over to Sahaj return only once in a financial year at the beginning of any quarter.
7. Taxpayers filing return as Sahaj can switch over to Sugam or Quarterly (Normal) return and taxpayers filing return as Sugam can switch over to Quarterly (Normal) return more than once in a financial year at the beginning of any quarter.
8. Taxpayers opting to file quarterly return as 'Sahaj' shall be allowed to declare outward supply under B2C category and inward supplies attracting reverse charge only. Such taxpayers cannot make supplies through e-commerce operators on which tax is required to be collected under section 52. Such tax payers shall not take credit on missing invoices and shall not be allowed to make any other type of inward or outward supplies. However, such taxpayers may make Nil rated, exempted or Non-GST supplies which need not be declared in the said return.
9. Taxpayers opting to file quarterly return as 'Sugam' shall be allowed to declare outward supply under B2C and B2B category and inward supplies attracting reverse charge only. Such taxpayers cannot make supplies through e-commerce operators on which tax is required to be collected under section 52. Such tax payers shall not take credit on missing invoices and shall not be allowed to make any other type of inward or outward supplies. However, such taxpayers may make

Nil rated, exempted or Non-GST supplies which need not be declared in said return.

10. Taxpayers opting to file monthly return or Quarterly (Normal) return shall be able to declare all types of outward supplies, inward supplies and take credit on missing invoices.

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## Questionnaire for uploading information in FORM GST ANX-1

### Part A – Brief questions about retaining the option given in previous tax period

Sr. No.	Description	Option	
		3	4
1.	I understand that the amount of tax specified in the outward supplies for which the details are being uploaded by me in this annexure shall be deemed to be the tax payable by me under the provisions of the Act.	<input type="radio"/> Yes	
2.	Would you like to change the reply to the questions regarding nature of supplies as filled in the questionnaire of the return of the last tax period, if already filled in?	<input type="radio"/> Yes	<input type="radio"/> No

**Note - In case the reply to question at S No. 2 is 'Yes', the following questionnaire will be opened for exercising the option. In the first tax period, it would be open for all taxpayers.**

### Part B – Detailed Questionnaire

Sr. No.	Description	Option	
		3	4
1.	Have you made B2C supply (table 3A)?	<input type="radio"/> Yes	<input type="radio"/> No
2.	Have you made B2B supply (table 3B)?	<input type="radio"/> Yes	<input type="radio"/> No
3.	Have you made exports with payment of tax (table 3C)?	<input type="radio"/> Yes	<input type="radio"/> No
4.	Have you made exports without payment of tax (table 3D)?	<input type="radio"/> Yes	<input type="radio"/> No
5.	Have you made supply to SEZ units / developers with payment of tax (table 3E)?	<input type="radio"/> Yes	<input type="radio"/> No
6.	Have you made supply to SEZ units / developers without payment of tax (table 3F)?	<input type="radio"/> Yes	<input type="radio"/> No
7.	Have you made any supply which is treated as deemed exports (table 3G)?	<input type="radio"/> Yes	<input type="radio"/> No
8.	Have you received inward supplies attracting reverse charge (table 3H)?	<input type="radio"/> Yes	<input type="radio"/> No
9.	Have you made import of services (table 3I)?	<input type="radio"/> Yes	<input type="radio"/> No
10.	Have you made import of goods (table 3J)?	<input type="radio"/> Yes	<input type="radio"/> No
11.	Have you imported goods from SEZ units / developer on Bill of Entry (table 3K)?	<input type="radio"/> Yes	<input type="radio"/> No
12.	Has your supplier not uploaded invoices on which you have claimed input tax credit (i.e. credit on missing invoices) two tax periods ago (for monthly) or previous tax period (for quarterly) (table 3L)?	<input type="radio"/> Yes	<input type="radio"/> No
13.	Have you made any supply through e-commerce operators on which tax was required to be collected under section 52?	<input type="radio"/> Yes	<input type="radio"/> No
<b>Note – Option against all questions will be 'No' by default. User can select 'Yes' as per his requirement.</b>			

# FORM GST ANX-1

[See rule ----]

## Details of outward supplies, imports and inward supplies attracting reverse charge

Financial Year				
Tax period	From – To --			

1.		GSTIN	
2.	(a)	Legal name of the registered person	<Auto>
	(b)	Trade name, if any	<Auto>
	(c)	ARN	<Auto (after filing)>
	(d)	Date of filing	<Auto (after filing)>

### 3. Details of outward supplies, inward supplies attracting reverse charge and import of goods and services

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State/UT)	Document details				HSN code	Tax rate (%)	Taxable value	Tax amount				Shipping bill / Bill of Export details	
		Type	No.	Date	Value				Integrat ed tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3A. Supplies made to consumers and un-registered persons (Net of debit / credit notes)														
3B. Supplies made to registered persons (other than those attracting reverse charge)(including edit/amendment)														
3C. Exports with payment of tax														
3D. Exports without payment of tax														
3E. Supplies to SEZ units/developers with payment of tax (including edit/amendment)														
3F. Supplies to SEZ units/developers without payment of tax (including edit/amendment)														
3G. Deemed exports (including edit/amendment)														

GSTIN/ UIN	Place of Supply (Name of State/UT)	Document details				HSN code	Tax rate (%)	Taxable value	Tax amount				Shipping bill / Bill of Export details	
		Type	No.	Date	Value				Integrat ed tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3H. Inward supplies attracting reverse charge (to be reported by the recipient, GSTIN wise for every supplier, net of debit/credit notes and advances paid, if any)														
3I. Import of services (net of debit/ credit notes and advances paid, if any)														
3J. Import of goods														
3K. Import of goods from SEZ units / developers on a Bill of Entry														
3L. Missing documents on which credit has been claimed in T-2 /T-1 (for quarter) tax period and supplier has not reported the same till the filing of return for the current tax period														

**4. Details of the supplies made through e-commerce operators liable to collect tax under section 52 (out of any outward supplies declared in table 3)**

Sr. No.	GSTIN of e- commerce operator	Value of supplies made	Value of supplies returned	Net value of supplies	Tax amount			
					Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9

## Instructions (FORM GST ANX-1)

### A. General instructions -

#### 1. Terms used –

- |                       |   |
|-----------------------|---|
| (a) GSTIN:            | Goods and Services Tax Identification Number  |
| (b) UIN:              | Unique Identity Number  |
| (c) HSN Code:         | Harmonized System of Nomenclature Code  |
| (d) POS:              | Place of Supply (Respective State/UT)   |
| (e) B2B:              | Supplies made to registered persons having GSTIN or UIN                                       |
| (f) B2C:              | Supplies made to consumers and un-registered persons, not having GSTIN or UIN                 |
| (g) Type of document: | Invoice (including revised invoices), debit / credit note, bill of supply, bill of entry etc. |
| (h) ARN:              | Acknowledgment Reference Number   |

- Registered person can upload the details of documents any time during a month/quarter to which it pertains or of any prior period but not later than the due date for furnishing of return for the month of September or second quarter following the end of the financial year to which such details pertains or the actual date of furnishing of relevant annual return whichever is earlier except that –
  - the taxpayer filing the return on monthly basis will not be able to upload the details of documents from 18<sup>th</sup> to 20<sup>th</sup> of the month following the tax period.
  - the taxpayer filing the return on quarterly basis will not be able to upload the details of documents from 23<sup>rd</sup> to 25<sup>th</sup> of the month following the quarter.
- Supplier can upload the documents for any supply on real time basis. Facility for accepting such documents by the recipient shall be made available. Details of documents uploaded by the supplier will be shown to the concerned recipient also on near real time basis.
- Details of the documents issued during the tax period or of any prior period by the supplier and uploaded by him after filing of the return for such prior period period will be accounted for towards the tax liability of the supplier in the return in which such details have been uploaded.
- Advances received on account of supply of services shall not be reported here. The same shall be reported in Table 3C(3) and adjustment thereof shall be reported in table 3C(4) of FORM GST RET-1.
- Recipient will get credit during a tax period on the basis of the details of documents uploaded by the supplier upto the 10<sup>th</sup> of the month following the month for which the return is being filed for. Such credit can be availed i.e. credited to the ledger of the recipient only on filing of his (i.e. recipient's) return. There may be following two scenarios:
  - If the recipient files his return on a monthly basis, say, for the month of January, 2019 on 20<sup>th</sup> February, 2019, he shall be eligible to take credit in his return based on the documents uploaded by the supplier upto the 10<sup>th</sup> of February, 2019 irrespective of whether the supplier files his return on monthly or quarterly basis.

- (ii) If the recipient files his return on a quarterly basis (Normal, Sahaj or Sugam), say for the quarter January – March, 2019 on 25<sup>th</sup> April, 2019, he shall be eligible to take credit in his return based on the documents uploaded by the supplier upto the 10<sup>th</sup> of April, 2019 irrespective of whether the supplier files his return on monthly or quarterly basis.
7. Supplies attracting reverse charge will be reported only by the recipient and not by the supplier in this annexure. Such supplies shall be reported GSTIN wise and amount of tax and taxable value will be net of debit / credit notes and advance paid (on which tax has already been paid at the time of payment of advance), if any.
  8. All suppliers with annual aggregate turnover of more than Rs. 5 crore and that in relation to exports, imports and SEZ supplies will upload HSN level data. HSN code shall be reported at least at six digit level for goods and at least at six digit level for services. Other taxpayers (turnover upto Rs. 5 crore) shall have an optional facility to report HSN code in the relevant table or leave it blank.
  9. Tax amount shall be computed by the system based on the taxable value and tax rate. The tax amount so computed will not be editable except by way of issue of debit / credit notes. However, the tax amount under cess will be reported by the taxpayer himself.
  10. Place of supply shall have to be reported mandatorily for all supplies. For intra-State supplies, the POS will be the same State in which the supplier is registered.
  11. Tax rate applicable on IGST supplies can be selected from the drop down menu. For intra-State supplies, the tax rate shall be applied at half the rate of Integrated tax equally for Central tax and State / UT tax. Cess, if applicable, shall be reported under the cess column.
  12. Value of supplies and amount of tax shall be reported in whole number or upto two decimal points at the most.
  13. GSTIN/UIN of the recipient of supplies shall be reported in respect of supplies reported in table 3B, 3E, 3F and 3G.
  14. GSTIN of the supplier shall be reported (wherever available) in table 3H, 3K and 3L from whom the supplies have been received. PAN may be reported in Table 3H if supplies attracting reverse charge are received from un-registered persons.
  15. Wherever supplies are reported as net of debit/credit notes, the values may become negative in some cases and the same may be reported as such e.g. ( -100).
  16. Details of documents of the period prior to introduction of the current return filing system can also be uploaded in the relevant tables of this annexure. Only those details shall be uploaded which have not been included in the erstwhile FORM GSTR-1. All supplies that are declared in this annexure will be accounted for payment of tax. Following scenarios may happen:
    - (i) Document has not been reported in FORM GSTR-1 and tax has also not been accounted for in FORM GSTR-3B – In this case, document shall be uploaded and tax shall also be paid along with applicable interest except in case of issuance of credit notes.
    - (ii) Document has not been reported in FORM GSTR-1 but tax has been accounted for in FORM GSTR-3B– In this case, document shall be uploaded and adjustment of tax accounted for shall be made in table 3C(5) of FORM GST RET-1, but in case of issuance of credit notes, upward adjustment shall be made in table 3A(8) of FORM GST RET-1.
    - (iii) Document has been reported in FORM GSTR-1 but tax has not been accounted for in FORM GSTR-3B – In this case, uploading of the document shall not be

required but adjustment of tax shall be made in table 3A(8) or 3C(5) of FORM GST RET-1, as the case may be.

**B. Table specific instructions-**

<b>Sr. No.</b>	<b>Table No.</b>	<b>Instructions</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	3A	<ul style="list-style-type: none"> <li>All supplies made to consumers and un-registered persons (i.e. B2C) shall be reported in this table. Supplies shall be reported tax rate wise and net of debit / credit notes. HSN Code is not required to be reported in this table.</li> </ul>
2.	3B	<ul style="list-style-type: none"> <li>All supplies (other than those attracting reverse charge) made to registered persons (GSTIN/UIN holders i.e. B2B) shall be reported in this table. Reporting of supplies made to Government department and other entities having TDS registration or through persons having TCS registration shall also be reported here. This would include amendments, if any.</li> <li>Supply of goods made by SEZ units / developers to persons located in domestic tariff area (DTA) shall not be reported in this table as the same will be treated as imports by the recipient who shall report the same in table 3K.</li> <li>Supply of services made by SEZ units to persons located in domestic tariff area (DTA) shall be reported by the SEZ unit / developers in this table.</li> <li>Supply of goods or services made to SEZ units / developers shall not be declared in this table and shall be reported in table 3E or 3F, as the case may be.</li> <li>The “value” in column 6 shall be the “invoice value” whereas the “taxable value” shall be reported in column 9.</li> </ul>
3.	3C & 3D	<ul style="list-style-type: none"> <li>Export with payment of tax (Integrated tax) shall be reported in table 3C while those without payment of tax shall be reported in table 3D. Shipping bill / bill of export number available (till the date of filing of return) may be reported against export invoices. Details of remaining shipping bills can be reported after filing the return. A separate functionality for updation of details of shipping bill / bill of export in table 3C or table 3D will be made available on the portal.</li> </ul>
4.	3E & 3F	<ul style="list-style-type: none"> <li>All supplies made to SEZ units / developers shall be reported in table 3E and 3F depending upon whether the supplies are made with payment or without payment of tax respectively. This would include amendments, if any.</li> <li>In case of supplies made with payment of tax, the supplier will have an option to select if the supplier or the SEZ units / developers will claim refund on such supplies. If the supplier is not availing refund, only then the SEZ units / developers will be eligible to avail input tax credit and claim refund for such credit after exports by them.</li> </ul>
5.	3G	<ul style="list-style-type: none"> <li>All supplies treated as deemed exports shall be reported in this table. This would include amendments, if any.</li> <li>Supplier shall declare whether refund will be claimed by him or the recipient of deemed export supplies will be availing refund on such supplies. If refund is to be claimed by the supplier, then recipient will not be eligible to avail input tax credit on such supplies.</li> </ul>
6.	3H	<ul style="list-style-type: none"> <li>All supplies attracting reverse charge shall be reported by the recipient. Only GSTIN wise details have to be reported. Invoice wise details are not required to be reported in this table.</li> <li>The amount of advance paid for such shall to be declared in the month in which the same was paid.</li> <li>The value of supplies reported shall be net of debit / credit notes and advances on which tax has already been paid at the time of payment of advance, if any.</li> </ul>

		<ul style="list-style-type: none"> <li>Where only advance has been paid to the supplier, on reporting the same, the credit shall flow to the main return (FORM GST RET-1) and shall be reversed in table 4 of the said return. This credit can be availed only on receipt of the supply and issue of invoice by the supplier.</li> </ul>
7.	3I	<ul style="list-style-type: none"> <li>Import of services shall be reported in this table. The value of supplies shall be net of debit / credit notes and advances paid on which tax has already been paid at the time of payment of advance, if any. The amount of advance paid has to be declared in the month in which the same was paid. Invoice wise details are not required to be reported in this table.</li> <li>Services received from SEZ units / developers shall not be reported in this table.</li> <li>Where only advance has been paid to the supplier, on reporting the same, the credit shall flow to the main return (FORM GST RET-1) and shall be reversed in table 4 of the said return. This credit can be availed only on receipt of the supply and issue of invoice by the supplier.</li> </ul>
8.	3J	<ul style="list-style-type: none"> <li>Details of taxes paid on import of goods shall be reported in this table. These goods have already suffered IGST at the time of import and are not subjected to taxation in this return. The exact amount of IGST and Cess paid at the port of import may be reported here, to avail input tax credit.</li> <li>Any reversal on account of in-eligibility of credit or otherwise is to be carried out in table 4B of the main return (FORM GST RET-1).</li> </ul>
9.	3K	<ul style="list-style-type: none"> <li>Goods received from SEZ units / developers on Bill of Entry shall be reported in this table by the recipient. These goods have already suffered IGST at the time of clearance into DTA and have been cleared on a Bill of Entry and are not subjected to taxation in this return.</li> <li>SEZ units / developers making such supplies shall not include such outward supplies in table 3B.</li> <li>Reporting in table 3J and 3K shall be required till the time the data from ICEGATE and SEZ to GSTN system starts flowing online.</li> </ul>
10.	3L	<ul style="list-style-type: none"> <li>The recipient shall provide document wise details of the supplies for which credit has been claimed but the details of supplies are yet to be uploaded by the supplier(s) concerned as detailed below: <ul style="list-style-type: none"> <li>(i) Where the supplier has failed to report the supplies after a lapse of two tax periods in case of monthly return filers and after a lapse of one tax period in case of quarterly return filers.</li> <li>(ii) Where the supplier uploads the invoice subsequently (after reporting in this table by the recipient), then such credit has to be reversed by the recipient in table 4B(3) of the main return (FORM GST RET-1) as this credit cannot be availed twice.</li> </ul> <p>For example – In a case where the supplier has made a supply in April but has not reported the same in FORM GST ANX-1 till 10<sup>th</sup> May and the recipient has claimed input tax credit by reporting the same in the main return (FORM GST RET-1) in table 4A(10), reporting is required in the following situation:</p> <p>Where the supplier concerned has not uploaded the invoices in FORM GST ANX-1 of April, May or June tax period till 10<sup>th</sup> July, the recipient shall report the same, document wise in this table in FORM GST ANX-1 of June.</p> </li> </ul>
11.	All tables (3 series)	<ul style="list-style-type: none"> <li>Debit / Credit notes issued by the supplier with respect to supplies other than supplies attracting reverse charge shall be reported in the respective tables. If debit / credit note is issued for the difference in tax rate only, then taxable value shall be reported as 'Zero', so that the liability computation is not disturbed. Only tax amount shall be reported in such cases.</li> </ul>
12.	4	<ul style="list-style-type: none"> <li>Supplies made through e-commerce operators liable to collect tax under section 52 shall be reported at the consolidated level in this table even though these supplies have already been reported in table 3.</li> </ul>

### C. Edit/Amendment of uploaded documents -

1. **Editing of documents upto the 10<sup>th</sup> of the following month** - Details of the documents uploaded upto the 10<sup>th</sup> of the following month may be edited by the supplier upto the said date (10<sup>th</sup> of the following month) only if such documents are not accepted by the recipient. If a document has already been accepted (upto the 10<sup>th</sup>) by the recipient, then such document has to be reset / unlocked by the recipient and only then, it can be edited by the supplier upto the 10<sup>th</sup> of the following month. Following two scenarios may arise:
  - (i) In case, the recipient files his return on monthly basis, all the documents uploaded by any supplier [irrespective of the fact whether the supplier files his return on monthly or quarterly (Normal, Sahaj or Sugam) basis] shall be available for acceptance by such recipient upto the 10<sup>th</sup> of the month following the month for which the return is being filed. The supplier can edit the documents so accepted by the recipient only if the same are re-set/unlocked by the recipient by the said date.
  - (ii) In case, the recipient files his return on quarterly (Normal, Sahaj or Sugam) basis, all the documents uploaded by any supplier [irrespective of the fact whether the supplier files his return on monthly or quarterly (Normal, Sahaj or Sugam) basis] shall be available for acceptance by such recipient upto the 10<sup>th</sup> of the month following the quarter for which the return is being filed. The supplier can edit the documents so accepted by the recipient only if the same are re-set/unlocked by the recipient by the said date.
2. **Supplier side Amendment** - The return system provides for all editing or amendments from the supplier's side only. The recipient will have the option to reset / un-lock or reject a document but editing of or amendment to the same shall be made by the supplier only.
3. **Edit / Amendment after 10<sup>th</sup> of the following month** -The details of the documents uploaded by the supplier upto the 10<sup>th</sup> of the month following the month or quarter for which the return is being filed for will be auto-populated and made available to the recipient in FORM GST ANX-2 to accept, reject or to keep the document pending.
4. Instructions regarding acceptance, rejection or kept pending by the recipient may be referred to in the instructions to FORM GST ANX-2.
5. Documents rejected by the recipient shall be conveyed to the supplier only after filing of the return by the recipient.
6. The rejected documents may be edited before filing any subsequent return for any month or quarter by the supplier. However, credit in respect of the document so edited or uploaded shall be made available through the next open FORM GST ANX-2 for the recipient. However, the liability for such edited documents will be accounted for in the tax period (month or quarter) in which the documents have been uploaded by the supplier.
7. **Shifting of Documents** - In certain situations, the particulars of the document may be correct but the document has been reported in the wrong table. Therefore, when such documents are rejected by the recipient, instead of amending the document, a facility of shifting such documents to the appropriate table will be provided.
8. **Amendment of documents relating to supplies made to persons other than persons filing return in FORM GST RET-1/2/3(e.g. supplies made to composition taxpayers, ISD, UIN holders etc.)** – The documents relating to such supplies may be amended by the supplier at any time and the same shall not be dependent upon the action taken (accept/reject/pending) by the recipient.

**FORM GST ANX-2**

[See rule ----]

**Details of auto- drafted inward supplies**  
(FORM GST ANX-1, FORM GSTR-5 & FORM GSTR-6)

Financial Year				
Tax period	From – To --			

1.	GSTIN																					
2.	(a)	Legal name of the registered person										<Auto>										
	(b)	Trade name, if any										<Auto>										
	(c)	ARN										<Auto (after filing)>										
	(d)	Date of filing										<Auto (after filing)>										

**3. Inward supplies received from a registered person (other than the supplies attracting reverse charge), imports and supplies received from SEZ units / developers on Bill of Entry**

(Amount in ₹ for all tables)

GSTIN of Supplier, if applicable	Trade Name	Table of FORM GST ANX-1 (3B, 3E, 3F and 3G)	Place of supply (Name of State/UT)	Document details						HS N code	Tax rate (%)	Taxable value	Amount of tax				Action** (A/R/P)
				Type	No.	Date	Value	Date of uploading	Return status* (F/NF)				Integr ated tax	Centr al tax	State/ UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
3A. Supplies received from registered persons including services received from SEZ units (other than those attracting reverse charge)																	
3B. Import of goods from SEZ units / developers on Bill of Entry																	
3C. Import of goods from overseas on Bill of Entry																	

\* 'F' stands for return filed and 'NF' stands for return not filed.

\*\* 'A' stands for Accepted, 'R' stands for rejected and 'P' stands for pending.

#### 4. Summary of the input tax credit

Sr. No.	Description	Value	Amount of input tax credit involved			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected (net of debit /credit notes)					
2.	Credit on all documents which have been kept pending (net of debit /credit notes)					
3.	Credit on all documents which have been accepted (including deemed accepted) (net of debit/credit notes)					

#### 5. ISD credits received (eligible credit only)

GSTIN of ISD	ISD document details			Amount of input tax credit involved			
	Type	No.	Date	Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8

## **Instructions (FORM GST ANX-2)**

1. Details of documents uploaded by the corresponding supplier(s) [irrespective of the fact whether the supplier files his return on monthly or quarterly (Normal, Sahaj or Sugam) basis] will be auto-populated in this annexure on near real time basis and can be accepted or reset / unlocked by the recipient upto the 10<sup>th</sup> of the month following the month in which such documents have been uploaded. After that the procedure as outlined in Sr. No. 2 below will be applicable.
2. Recipient can take action on the auto-populated documents to – Accept, Reject or to keep pending on continuous basis after 10<sup>th</sup> of the month following the month in which such documents have been uploaded. However, in case of quarterly return filers communication of such rejected documents and any further action on such rejected documents shall be done only in the return for the next quarter.
3. Accepted documents will mean that supplies reported in such document have been received before filing of return by the recipient and the details given in the documents reported in FORM GST ANX-1 are correct.
4. Accepted documents would not be available for amendment at the corresponding supplier's end. However, a separate facility to handle such cases will be provided.
5. For the purposes of the return process, any invoice with an error that cannot be corrected through a financial debit / credit note shall be rejected. For example-
  - (i) the recipient does not agree with some of the details such as HSN Code, tax rate, value etc. These are certain errors which cannot be corrected through debit/credit notes.
  - (ii) GSTIN of the recipient is erroneous and therefore, it is visible in the FORM GST ANX-2 of a registered person who is not concerned with the supply. These are certain errors which cannot be corrected through debit/credit notes.
6. Supplier can make corrections in the rejected documents through FORM GST ANX-1 as the rejected documents would be shown to the supplier.
7. Pending action will mean that the recipient has deferred the decision of accepting or rejecting the details of the invoices. There may be multiple reasons for the same such as supplies are yet to be received or the recipient decides that ITC is not to be taken for the time being etc.
8. The input tax credit in respect of pending invoices shall not be accounted for in table 4A of the main return (FORM GST RET-1) of the recipient and such invoices would be rolled over to FORM GST ANX-2 of the next tax period.
9. Pending invoices will not be available for amendment by the supplier until rejected by the recipient.
10. Any document, on which an affirmative action of either accepting the document or keeping the document pending or rejecting the document is not taken by the recipient in his FORM GST ANX-2, shall be deemed to be accepted upon filing of the return by him. Input tax credit on such deemed accepted documents shall be reflected / shown in table 4A of the main return (FORM GST RET-1).
11. Status of return filing (not filed, filed) by the supplier will also be made known to the recipient in FORM GST ANX-2 of the tax period after the due date of return filing is over. Recipients would be able to check the return filing status of the suppliers. This status, however, does not affect the eligibility or otherwise of input tax credit which will be decided as per the Act read with the rules made thereunder.
12. Trade name of the supplier will also be shown along with GSTIN. Legal name will be shown where trade name is not available.

13. Separate functionality would be provided to search and reject an accepted document on which credit has already been availed. Input tax credit availed on such document shall be shown for reversal in table 4B(1) of FORM GST RET-1 which may be adjusted in table 4A(11) of FORM GST RET-1 to arrive at the amount of input tax credit availed. However, such reversal of credit for the recipient will be with interest as per the provisions of the Act read with the rules made thereunder.
14. FORM GST ANX-2 will be treated as deemed filed upon filing of the main return (FORM GST RET-1) relating to the tax period.
15. The documents uploaded in FORM GST ANX-1 for month 'M' by a supplier who did not file his return for the previous two consecutive tax periods (M-1 and M-2 months) shall be made available to the recipient in FORM GST ANX-2 with an indication that the credit shall not be available on such documents. In other words, such documents will be visible to the recipient but the recipient cannot claim ITC on such inward supplies. However, the recipient can reject or keep such documents pending until filing of return by the supplier. For suppliers filing return on quarterly basis, this period will be one quarter i.e. if return of one quarter has not been filed, then recipient will not be able to claim credit on the invoices uploaded during next quarter.

*Note – Table 3B and 3C shall be used after the data from the ICEGATE and SEZ (through ICEGATE) starts flowing to the GST system online. Thereafter, table 3J & 3K of FORM GST ANX-1 shall be discontinued. Data will be shown to the taxpayer as received from the ICEGATE.*

\*\*\*\*\*

**Option to file 'Nil' return -**

<b>Description</b>	<b>Option</b>	
Do you intend to file Nil return?	<input type="radio"/> Yes	<input type="radio"/> No
<b>Note</b> – Nil return can be filed if you have not uploaded FORM GST ANX-1 and no inward supplies (purchases) have been auto-populated in FORM GST ANX-2 and no other information is required to be reported in the main return i.e. FORM GST RET-1.		

# FORM GST RET-1

[See rule ----]

## Monthly / Quarterly (Normal) Return

Financial Year				
Tax period	From --- To --			

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN	<Auto (after filing)>															
	(d)	Date of ARN	<Auto (after filing)>															

### 3. Summary of outward supplies, inward supplies attracting reverse charge, debit / credit notes, etc. and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
<b>A. Details of outward supplies</b>						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1]	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B of FORM GST ANX-1]	<Auto>				
3.	Exports with payment of tax [table 3C of FORM GST ANX-1]	<Auto>				
4.	Exports without payment of tax [table 3D of FORM GST ANX-1]	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax [table 3E of FORM GST ANX-1]	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax [table 3F of FORM GST ANX-1]	<Auto>				
7.	Deemed exports [table 3G of FORM GST ANX-1]	<Auto>				
8.	Liabilities relating to the period prior to the	<User input>				

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	introduction of current return filing system and any other liability to be paid					
9.	<b>Sub-total (A)</b> [sum of 1 to 8]	<Auto>				
<b>B. Details of inward supplies attracting reverse charge</b>						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				
2.	Import of services (net of debit / credit notes and advances paid, if any) [table 3I of FORM GST ANX-1]	<Auto>				
3.	<b>Sub-total (B)</b> [sum of 1 & 2]	<Auto>				
<b>C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities</b>						
1.	Debit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
3.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)	<User input>				
4.	Advances adjusted	<User input>				
5.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User input>				
6.	<b>Sub-total (C)</b> [1-2+3-4-5]	<Auto>				
<b>D. Details of supplies having no liability</b>						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies (including No Supply / Schedule III supplies)	<User input>				
3.	Outward supplies attracting reverse charge (net of debit/ credit notes)	<User input>				
4.	Supply of goods by a SEZ unit / developer to DTA on a Bill of Entry	<User input>				
5.	<b>Sub-total (D)</b> [sum of 1 to 4]	<Auto>				
<b>E. Total value and tax liability (A+B+C+D)</b>		<Auto>				

#### 4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
<b>A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims</b>						

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected in <b>FORM GST ANX-2</b> (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in <b>FORM GST ANX-2</b> (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in <b>FORM GST ANX-2</b> (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1 <sup>st</sup> July, 2017) not availed prior to the introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				
5.	Inward supplies attracting reverse charge (net of debit/credit notes and advances paid, if any) <b>[table 3H of FORM GST ANX-1]</b>	<Auto>				
6.	Import of services (net of debit /credit notes and advances paid, if any and excluding services received from SEZ units) <b>[table 3I of FORM GST ANX-1]</b>	<Auto>				
7.	Import of goods <b>[table 3J of FORM GST ANX-1]</b>	<Auto>				
8.	Import of goods from SEZ units / developers <b>[table 3K of FORM GST ANX-1]</b>	<Auto >				
9.	ISD Credit (net of ISD credit notes) <b>[table 5 of FORM GST ANX-2]</b>	<Auto>				
10.	Provisional input tax credit on documents not uploaded by the suppliers [net of ineligible credit]	<User input>				
11.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
12.	<b>Sub-total (A)</b> [sum of 3 to 11]	<Auto>				
<b>B. Details of reversals of credit</b>						
1.	Credit on documents which have been accepted in previous returns but rejected in current tax period (net of debit/ credit notes)	<Auto>				
2.	Supplies not eligible for credit (including ISD credit) [out of net credit available in table 4A above]	<User input>				
3.	Reversal of credit in respect of supplies on which provisional credit has already been claimed in the previous tax periods	<User input>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	but documents have been uploaded by the supplier in the current tax period (net of ineligible credit)					
4.	Reversal of input tax credit as per law (Rule 37, 39, 42 & 43)	<User input>				
5.	Other reversals including downward adjustment of ITC on account of transition from composition levy to normal levy, If any	<User input>				
6.	<b>Sub-total (B)</b> [sum of 1 to 5]	<Auto>				
<b>C. ITC available (net of reversals) (A- B)</b>		<Auto>				
<b>D. ITC declared during first two months of the quarter (Only for quarterly return filers)</b>						
1.	First month	<Auto>				
2.	Second month	<Auto>				
<b>Sub-total (D)</b> [sum of 1& 2]		<Auto>				
<b>E. Net ITC available (C-D)</b>		<Auto>				
Input tax credit on capital goods (out of C)		<User input>				
Input tax credit on services (out of C)		<User input>				

#### 5. Amount of TDS and TCS credit received in electronic cash ledger

Sr. No.	Type of tax	Integrated tax	Central tax	State /UT tax
1	2	3	4	5
1.	TDS			
2.	TCS			
3.	<b>Total</b>			

#### 6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods, rejection of accepted documents by the recipient) (to be computed by the system)						
2.	Interest on account of reversal of input tax credit (to be calculated by the taxpayer)						

3.	Interest on account of late reporting of supplies attracting reverse charge (to be calculated by the taxpayer)						
4.	Other interest liability (to be specified) (to be calculated by the taxpayer)						
5.	<b>Total</b>						

### 7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any (Only for quarterly filers)		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State / UT tax	Cesses	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
5.	<b>Total</b>													

### 8. Refund claimed from electronic cash ledger

Sr. No.	Description	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8
1.	Integrated tax						
2.	Central tax						
3.	State/UT tax						
4.	Cess						
	<b>Total</b>						

### 9. Verification

I hereby solemnly affirm and declare that the information given herein above, in FORM GST ANX-1 and FORM GST ANX-2 is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place -  
Date -

Signature  
Name of Authorized Signatory  
Designation /Status

## **Instructions (FORM GST RET-1)**

### **A. General Instructions -**

1. Facility to file Nil return through SMS will also be available if no supplies have been made or received.
2. After uploading details of supplies in FORM GST ANX-1 and taking action on the documents auto-populated in FORM GST ANX-2, the taxpayer shall file the main return in FORM GST RET-1.
3. Information declared through FORM GST ANX-1 and FORM GST ANX-2 shall be auto-populated in the main return (FORM GST RET – 1).
4. The supplier can report excess tax collected from the recipients, if any, in the main return (FORM GST RET-1) under any other liability in Sr. No. 8 of table 3A.
5. Rejection of the details of documents wrongly uploaded by suppliers, pendency of supplies not received but available in the auto-populated details of documents, reversals, adjustments etc. shall be auto-populated in table 4.
6. Amount of TDS/TCS shall be credited in the electronic cash ledger which will be based on returns filed in FORM GSTR-7 and FORM GSTR-8 by deductors under section 51 and persons required to collect tax under section 52 respectively.
7. Interest and late fee to the extent of late filing of return, making late payment of taxes, uploading preceding tax periods' invoices shall be computed by the system. Other interest due to reversals etc. shall be entered by the taxpayer on self-assessment basis.
8. Payment of tax can be made by utilizing ITC under the same head or cross-utilizing from other heads in accordance with the provisions of the Act read with the rules made thereunder. Balance payment of tax can be made in cash.
9. Suggested utilisation of ITC will be made available in the payment table. However, taxpayer can make changes in the suggested ITC utilization as long as such changes are as per provisions of the Act read with the rules made thereunder.
10. Payment of tax on account of supplies attracting reverse charge, interest, fee, penalty and others shall be made in cash only.
11. Adjustment of negative liability of the previous tax period shall be allowed to be made along with the current tax period's liability.
12. Viewing of the balance amount available in electronic cash and electronic credit ledger will be made available before making payment.
13. Value of inward supplies attracting reverse charge and import of services mentioned in table 3B will not be added to the turnover. Only the tax amount will be added to the computation of tax liability.
14. Facility of creating a challan for making payment will be made available if the balance in the electronic cash ledger is insufficient to discharge the liabilities.
15. Adjustment to liabilities or input tax credit relating to the period prior to the introduction of current system of return filing shall be reported in table 3 (tax liabilities) or table 4 (input tax credit), as the case may be.

## B. Table specific instructions-

Table No.	Part of the table	Instructions
1	2	3
3.	<b>Summary of outward supplies, inward supplies attracting reverse charge, debit / credit notes etc. and tax liability</b>	
	<b>A. Details of outward supplies</b>	
	1.	Taxable supplies made to consumers and un-registered persons will be auto-populated from table 3A of FORM GST ANX-1. The value will be net of debit / credit notes.
	2.	Taxable supplies made to registered persons (other than those attracting reverse charge) will be auto-populated from table 3B of FORM GST ANX-1. It includes all supplies made to persons having GSTIN or UIN.
	3.	Exports made with payment of tax will be auto-populated from table 3C of FORM GST ANX-1.
	4.	Exports made without payment of tax will be auto-populated from table 3D of FORM GST ANX-1.
	5.	Supplies made to SEZ units / developers with payment of tax will be auto-populated from table 3E of FORM GST ANX-1.
	6.	Supplies made to SEZ units / developers without payment of tax will be auto-populated from table 3F of FORM GST ANX-1.
	7.	Supplies made to registered persons which are treated as deemed exports will be auto-populated from table 3G of FORM GST ANX-1.
	8.	Liabilities relating to the period prior to the introduction of current return filing system and any other liability (including excess tax collected from the recipient, if any) to be paid shall be reported here by the taxpayer.
	<b>B. Details of inward supplies attracting reverse charge</b>	
	1.	Inward supplies attracting reverse charge will be auto-populated from table 3H of FORM GST ANX-1. The values will be net of debit/ credit notes and advances on which tax has already been paid at the time of payment, if any.
	2.	Import of services made during the tax period will be auto-populated from table 3I of FORM GST ANX-1. The values will be net of debit / credit notes and advances on which tax has already been paid at the time of payment, if any.
	<b>C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities</b>	
	1.	Debit notes issued during the period in respect of supplies other than those attracting reverse charge will be auto-populated from the respective tables of FORM GST ANX-1.
	2.	Credit notes issued during the period in respect of supplies other than those attracting reverse charge will be auto-populated from the respective tables of FORM GST ANX-1.
	3.	Advances received on account of supply of services during the period shall be reported by the taxpayer after giving effect to refund vouchers. The same may be used to adjust any advances reported wrongly earlier.
	4.	Adjustment made out of advances reported earlier will be reported by the taxpayer. Excess adjustment, if any, made shall be accounted for in the next tax period's return.
	5.	Reduction in output tax liability on account of transition from composition levy to normal levy or any other reduction in liability shall be reported here by the taxpayer.

Table No.	Part of the table	Instructions
1	2	3
	<b>D. Details of supplies having no liability</b>	
	1	Supplies covered under GST but exempted from payment of tax or Nil rated shall be reported here. (For example, goods exempted under notification No. 2/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017, services exempted under notification No. 12/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017 etc.).
	2.	This is a residual entry for supplies not reported in any other column. Non-GST supplies and no supply specified in Schedule III shall be reported here. Supplies other than taxable and exempted /Nil rated supplies shall be reported here. However, it will exclude outward supplies attracting reverse charge. For the purposes of reporting here, non-GST supplies shall include supply of alcoholic liquor for human consumption, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, petroleum crude and natural gas.
	3.	Outward supplies attracting reverse charge on which tax is to be paid by the recipient shall be reported here. The values will be net of debit / credit notes.
	4.	Supply of goods by SEZ units / developers to DTA on a Bill of Entry shall be reported here. This column is to be filled by SEZ units or developers only.
	<b>E. Total value and tax liability</b>	
	1.	Sum of part A, B, C and D will be the total value of supplies and that of liability and will be auto- computed.
	<b>Summary of inward supplies for claiming input tax credit (ITC)</b>	
	<b>A. Details of ITC based on auto-population from FORM GST ANX-1 and action taken in FORM GST ANX-2 and other claims</b>	
	1.	Amount of credit involved in the rejected documents in FORM GST ANX-2 before filing the return will be auto-populated here and will be net of debit/credit notes.
	2.	Amount of credit involved in the documents which have been kept pending in FORM GST ANX-2 will be auto-populated here and will be net of debit/ credit notes.
	3.	Amount of credit on all documents accepted (including deemed accepted) in FORM GST ANX-2 will be auto-populated here and will be net of debit/credit notes.
	4.	If any eligible credit has not been claimed in FORM GSTR-3B due to non-receipt of supplies etc., the same can be claimed here.
4.	5.	Credit on inward supplies attracting reverse charge as reported in table 3H of FORM GST ANX-1 will be auto-populated here and will be net of debit / credit notes and advances on which tax has already been paid at the time of payment, if any.
	6.	Credit on import of services as reported in table 3I of FORM GST ANX-1 will be auto-populated here. It will not include services received from SEZ units and will be net of debit / credit notes and advances on which tax has already been paid at the time of payment, if any.
	7.	Credit on import of goods from overseas as reported in table 3J of FORM GST ANX-1 will be auto-populated here. It will not include goods received from SEZ units / developers.
	8.	Credit on import of goods from SEZ units / developers as reported in table 3K of FORM GST ANX-1 will be auto-populated here.
	9.	Credit distributed by ISD and reported in FORM GSTR-6 of the said ISD as auto-populated in table 5 of FORM GST ANX-2 will be auto-populated here. It will be net of ISD credit notes.
	10.	Provisional credit on documents not uploaded by supplier(s) can be reported by the recipient for availing ITC to the extent provided in the Act read with the rules made

Table No.	Part of the table	Instructions
1	2	3
		thereunder. This ITC is other than that auto-populated in FORM GST ANX-2.
	11.	<p>i) There may be situations where a credit note was issued by the supplier against an invoice but the recipient had taken nil or partial credit on such invoice. Since acceptance of credit note will lead to reversal of credit, there may be instances where there will be a double reversal of credit for the recipient. In order to address the same, a facility has been provided for recipients to self-adjust any such loss of credit arising from issuance of credit notes by the supplier.</p> <p>Illustrations:</p> <p>a) A supplier issues an invoice for Rs. 1000/- to the recipient in the month of May. The recipient accepts the invoice in his FORM GST ANX-2 and the credit involved in the said invoice gets auto-populated in his FORM GST RET-1. In the month of June, the supplier gives a credit note to the recipient who accepts the same in his FORM GST ANX-2. Upon acceptance of the said credit note, the credit involved therein is reversed and this gets reflected in FORM GST RET-1. No adjustment needs to be made in such a case.</p> <p>b) A supplier issues an invoice for Rs. 1000/- to the recipient in the month of May. The recipient accepts the invoice in his FORM GST ANX-2 but takes 50% credit on the said invoice in his FORM GST RET-1. In the month of June, the supplier gives a credit note to the recipient who accepts the same in his FORM GST ANX-2. Upon acceptance of the said credit note, the credit involved therein is reversed and this gets reflected in FORM GST RET-1. In such a case, the recipient may make an upward adjustment of 50% credit in this row as he had initially taken only 50% credit on the original invoice.</p> <p>c) A supplier issues an invoice for Rs. 1000/- to the recipient in the month of May. The recipient accepts the invoice in his FORM GST ANX-2 but takes no credit on the said invoice in his FORM GST RET-1. In the month of June, the supplier gives a credit note to the recipient who accepts the same in his FORM GST ANX-2. Upon acceptance of the said credit note, the credit involved therein is reversed and this gets reflected in FORM GST RET-1. In such a case, the recipient may make an upward adjustment of 100% credit in this row as initially he had not taken any credit on the original invoice.</p> <p>ii) Any other reclaim of ITC can also be reported here.</p>
	<b>B. Details of reversals of credit</b>	
	1.	If a document is rejected by the recipient after accepting and filing return of any tax period, then the value and amount of ITC will be auto-populated here, in the return filed immediately after such rejection. Credit availed on such document will be reversed. The amount will be net of debit / credit notes.
	2.	Out of the credit available in table 4A, the recipient shall report the amount of ineligible credit. ISD credit is also part of credit available in table 4A and shall also be taken into account accordingly for declaring ineligible credit. It shall not include any credit claimed in table 4A (10) in respect of supplies not uploaded by the supplier during the tax period which is already net of ineligible credit.
	3.	Documents of supplies uploaded subsequently by suppliers on which credit has already been claimed on provisional basis in the previous tax periods by reporting on self-assessment basis in table 4A(10) shall be reported by recipient here. As the credit was claimed on missing invoices on net of ineligible credit basis earlier, the values should be reported as net of ineligible credit only.

<b>Table No.</b>	<b>Part of the table</b>	<b>Instructions</b>
<b>1</b>	<b>2</b>	<b>3</b>
	4.	Reversal of input tax credit under rule 37, 39, 42 & 43 shall be reported here, if applicable.
	5.	Any other reversal including ineligible credit on import of services, downward adjustment of ITC on account of transition from composition levy to normal levy, etc. not covered by Sr. no. 1 to 4 shall be reported here.
<b>C. Input tax credit available after reversal</b>		
	1.	Difference of credit available in table 4A and reversal of credit reported in table 4B will be the amount of credit available during the tax period.
<b>D. ITC declared during first two months of the quarter (only for quarterly return filers)</b>		
	1.	ITC declared during first two months of the quarter shall be auto-populated from FORM GST PMT-08 at Sr. no. 1 & 2 for first month and second month respectively.
<b>E. Net ITC available</b>		
	1.	Difference of credit reported in table 4C and table 4D will be the net ITC available during the tax period and will be posted to the electronic credit ledger for utilization.
<b>ITC on capital goods and services</b>		
Out of credit available in table 4C, ITC claimed on capital goods and ITC claimed on services shall be reported here.		

\*\*\*\*\*

## AMENDMENT TO FORM GST RET -1 (including FORM GST ANX-1)

### Questionnaire for filing FORM GST ANX-1A i.e. Amendment to FORM GST ANX-1

Sr. No.	Description	Option	
		3	4
1.	Do you intend to amend B2C supply (table 3A)?	<input type="radio"/> Yes	<input type="radio"/> No
2.	Do you intend to amend exports made with payment of tax (table 3C)?	<input type="radio"/> Yes	<input type="radio"/> No
3.	Do you intend to amend exports made without payment of tax (table 3D)?	<input type="radio"/> Yes	<input type="radio"/> No
4.	Do you intend to amend inward supplies attracting reverse charge (table 3H)?	<input type="radio"/> Yes	<input type="radio"/> No
5.	Do you intend to amend import of services (table 3I)?	<input type="radio"/> Yes	<input type="radio"/> No
6.	Do you intend to amend import of goods (table 3J)?	<input type="radio"/> Yes	<input type="radio"/> No
7.	Do you intend to amend import of goods received from SEZ units / developers on bill of entry (table 3K)?	<input type="radio"/> Yes	<input type="radio"/> No
8.	Do you intend to amend supplies made through e-commerce operators liable to collect tax under section 52 (table 4)?	<input type="radio"/> Yes	<input type="radio"/> No

**Note - Option against all questions will be 'No' by default. User can select 'Yes' as per his requirement.**

## FORM GST ANX-1A

[See rule ----]

### Amendment to details of outward supplies, imports and inward supplies attracting reverse charge

Financial Year				
Tax period	From – To --			

1.		GSTIN	
2.	(a)	Legal name of the registered person	<Auto>
	(b)	Trade name, if any	<Auto>
	(c)	ARN	<Auto (after filing)>
	(d)	Date of filing	<Auto (after filing)>

### 3. Amendment to details of outward supplies, inward supplies attracting reverse charge and import of goods and services

(Amount in ₹ for all tables)

Original document details				Revised document Details					Place of supply (name of State/UT)	HS N code	Tax rate (%)	Taxable value	Tax Amount				Shipping bill/ Bill of Export details	
													Integrated tax	Central tax	State/UT tax	Ces s	No.	Date
GST IN	Type	No.	Date	GS TIN	Type	No.	Date	Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
3A. Amendment to supplies made to consumers and un-registered persons (Net of debit / credit notes)																		
3C. Amendment to exports with payment of tax																		
3D. Amendment to exports without payment of tax																		
3H. Amendment to inward supplies attracting reverse charge (to be reported by the recipient GSTIN wise, net of debit / credit notes and advances paid, if any)																		
3I. Amendment to import of services (net of debit / credit notes and advances paid, if any)																		
3J. Amendment to import of goods																		

3K. Amendment to import of goods from SEZ units / developers on a Bill of Entry																			

**4. Amendment to the details of the supplies made through e-commerce operators liable to collect tax under section 52**

Sr. No.	Original GSTIN of e-commerce operator	Revised GSTIN of e-commerce operator	Value of supplies made	Value of supplies returned	Net value of supplies	Tax amount			
						Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10

### **Instructions (FORM GST ANX-1A)**

1. The amendment will be based on the tax period and for invoices/documents reported therein earlier.
2. If missing details of documents pertaining to the tax period 'T' have been reported in the return of the tax period 'T+n', then amendment of such documents shall be made by amending return of the tax period 'T'.
3. Amendment to FORM GST ANX-1 can be filed before the due date for furnishing of return for the month of September following the end of the financial year or the actual date of furnishing relevant annual return, whichever is earlier. The amendment to FORM GST ANX-1 can be filed as many times as provided in the Act read with the rules made thereunder.
4. Filing process will be similar to the process of filing of the original FORM GST ANX-1. The annexure will be deemed to have been filed upon filing of return in FORM GST RET-1A.
5. Amendment of invoice, debit / credit notes shall be carried out through this annexure in relation to table 3A, 3C, 3D, 3H, 3I, 3J and 3K of FORM GST ANX-1.
6. Providing original document details will be mandatory for amending the same except in case of B2C supplies in table 3A, table 3H and table 3I of FORM GST ANX-1.
7. Missing documents of prior period(s) shall not be reported in this annexure but can be reported in FORM GST ANX-1 itself.
8. The invoices /documents on which refund has already been claimed by the supplier/recipient shall not be open for amendment.
9. For changing the value or any other particulars under Table 4, the original GSTIN shall be re-entered as revised GSTIN and then the value or any other particular may be amended.
10. Amendment in relation to table 3B, 3E, 3F and 3G shall be carried out in FORM GST ANX-1 of the main return (FORM GST RET-1) itself.

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## FORM GST RET – 1A

[See rule ----]

### Amendment to Monthly / Quarterly (Normal) Return

Financial Year				
Tax period	From -- To --			

1.	GSTIN	
2.	(a) Legal name of the registered person	<Auto>
	(b) Trade name, if any	<Auto>
	(c) ARN	<Auto (after filing)>
	(d) Date of filing	<Auto (after filing)>

### 3. Amendment to summary of outward supplies, inward supplies attracting reverse charge and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
<b>A. Details of amendment to outward supplies</b>						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1A]	<Auto>				
2.	Exports with payment of tax [table 3C of FORM GST ANX-1A]	<Auto>				
3.	Exports without payment of tax [table 3D of FORM GST ANX-1A]	<Auto>				
4.	Liabilities relating to the period prior to introduction of current return filing system and any other liability to be paid	<User input>				
5.	<b>Sub-total (A)</b> [sum of 1 to 4]	<Auto>				
<b>B. Details of amendment to inward supplies attracting reverse charge</b>						
1.	Inward supplies attracting reverse charge (net of debit /credit notes and advances paid, if any) [table 3H of FORM GST ANX-1A]	<Auto>				
2.	Import of services (net of debit / credit notes and advances paid, if any) [table 3I of FORM GST ANX-1A]	<Auto>				
3.	<b>Sub-total (B)</b> [sum of 1 & 2]	<Auto>				
<b>C. Details of amendment to adjustment of liability</b>						

Sr. No.	Type of supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User Input>				
2.	<b>Sub-total (C)</b> [sum of 1]	<Auto>				
<b>D. Details of amendment to supplies having no liability</b>						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies (including No Supply / Schedule III supplies)	<User input>				
3.	Outward supplies attracting reverse charge (net of debit / credit notes)	<User input>				
4.	Supply of goods by SEZ units / developers to DTA on a Bill of Entry	<User input>				
5.	<b>Sub-total (D)</b> [sum of 1 to 4]	<Auto>				
<b>E.</b>	<b>Total value and tax liability (A+B+C+D)</b>	<Auto>				

#### 4. Amendment to summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
<b>A. Details of amendment to ITC based on auto-population from FORM GST ANX-1A</b>						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) <b>[table 3H of FORM GST ANX-1A]</b>	<Auto>				
2.	Import of services (net of debit / credit notes and excluding services received from SEZ units and advances paid, if any) <b>[table 3I of FORM GST ANX-1A]</b>	<Auto>				
3.	Import of goods (excluding from SEZ units / developers) <b>[table 3J of FORM GST ANX-1A]</b>	<Auto>				
4.	Import of goods from SEZ units / developers <b>[table 3K of FORM GST ANX-1A]</b>	<Auto>				
5.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
6.	<b>Sub-total (A)</b> [sum of 1 to 5]	<Auto>				
<b>B. Details of amendment to reversals of credit</b>						
1.	Supplies not eligible for credit (including ISD credit)	<User input>				
2.	Reversal of input tax credit as per the law (Rule 37, 39, 42 & 43)	<User input>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
3.	<b>Sub-total (B)</b> [sum of 1 & 2]	<Auto>				
<b>C. Net ITC available (A-B)</b>		<Auto>				
Input tax credit on capital goods (out of C)		<User input>				
Input tax credit on services (out of C)		<User input>				

### 5. Interest and late fee details

Sr. No.	Description	Amount of interest				Amount of late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Fee for making amendment above the limit prescribed in rules <i>(to be computed by the system)</i>						
2.	Interest on account of upward revision of tax liability, if any <i>(to be computed by the system)</i>						
3.	Interest on account of reversal of input tax credit <i>(to be calculated by the taxpayer)</i>						
4.	Other interest liability <i>(to be specified)</i> <i>(to be calculated by the taxpayer)</i>						
5.	<b>Total</b>						

### 6. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State/ UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													

4.	Cess													
	<b>Total</b>													

**7. Verification**

I hereby solemnly affirm and declare that the information given herein above and in FORM GST ANX-1A is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place -

Date -

Signature

Name of Authorized Signatory

Designation /Status

### **Instructions (FORM GST RET-1A)**

1. Filing process of amendment return will be similar to the filing process of original return (FORM GST RET-1).
2. Entries made by the taxpayer in the main return (FORM GST RET-1) which were not auto-populated shall be editable in this return.
3. Amendment return can be filed for a tax period i.e. either a Month or a Quarter, as the case may be.
4. Frequency of filing and period within which it is to be filed will be as per provisions of the Act read with the rules made thereunder.
5. Payment can be made if liability arises due to filing of amendment return. If liability becomes negative then no refund shall be paid. However, the negative liability will be carried forward to the main return (FORM GST RET – 1) of next tax period where adjustment can be made.
6. Payment process will be similar to that of the main return (FORM GST RET-1). ITC available in the electronic credit ledger can be utilized for payment of liability as per the provisions of law read with rules made thereunder.
7. Revised values shall be reported wherever amendment is required in the returns already filed. For example, if the original value reported was Rs. 100/- and revised value is Rs. 120/-, then Rs. 120/- shall be reported in these tables.
8. Amendment to ITC (upward / downward adjustment) shall be reported in the main return (FORM GST RET-1) and not to be taken to the amendment return.

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**FORM GST PMT - 08**

[See rule ---]

**Payment of self-assessed tax**

Financial Year				
Month				

1.	GSTIN													
2.	(a)	Legal name	<Auto>											
	(b)	Trade name	<Auto>											
	(c)	ARN	<Auto (after filing)>											
	(d)	Date of filing	<Auto (after filing)>											

**3. Summary of self-assessed liability and input tax credit (ITC) availed**

(Amount in ₹ for all tables)

Sr. No.	Description	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6
1.	Liability to pay tax (other than reverse charge)				
2.	Liability to pay tax (reverse charge)				
3.	Input tax credit availed				

**4. Payment of tax**

Sr. No.	Description	Tax payable		Tax already paid, if any		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State/ UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
5.	<b>Total</b>													

**5. 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.

Place -

Date -

Signature

Name of Authorized Signatory

Designation /Status

### **Instructions (FORM GST PMT-08)**

1. Taxpayers opting to file the return on quarterly basis have to make payment on monthly basis on the supplies made during the month.
2. Only eligible ITC shall be claimed through this FORM.
3. Payment of self-assessed liabilities shall be made for the first two months of the quarter.
4. Credit of the tax paid during the first two months of the quarter shall be available at the time of filing the return for the quarter.
5. Payment of the self-assessed liabilities shall be made by <20<sup>th</sup>> of the month succeeding the month to which the liability pertains.
6. Liability can be settled out of balance in electronic credit ledger or electronic cash ledger as the case may be.
7. Liability and input tax credit availed shall be based on self-assessment subject to adjustment in the main return of the quarter.
8. Excess input tax credit claimed or short liability stated will be liable for levy of interest under section 50 of the Act.
9. The declaration shall also be required to be filed if no supplies have been made during the month.
10. Late payment will attract interest at the rate specified in section 50 of the Act.

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