

Return Filing Process under GST

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Due Dates for the next 50 days

Due Date	Period	Return Type	Notified by
15 th August	April to June 2017	Service Tax Return (Form ST 3)	Noti No. 18/2017- ST dated 22-06-2017
20 th August	July 2017	GSTR 3B	Noti No. 21/2017- Central Tax dt. 08.08.1
25 September	July 2017	GSTR 1	Noti No. 18/2017- Central Tax dt. 08.08.1
30 September	July 2017	GSTR 2	Noti No. 19/2017- Central Tax dt. 08.08.1
05 September	July 2017	GSTR 3	Noti No. 20/2017- Central Tax dt. 08.08.1

Due Dates for the next 50 days (Contd..)

Due Date	Period	Return Type	Notified by
20 th September	August 2017	GSTR 3B	Noti No. 21/2017- Central Tax dt. 08.08.
6-20 September	August 2017	GSTR 1	Noti No. 18/2017- Central Tax dt. 08.08.
1-25 September	August 2017	GSTR 2	Noti No. 19/2017- Central Tax dt. 08.08.
6-30 September	August 2017	GSTR 3	Noti No. 20/2017- Central Tax dt. 08.08.

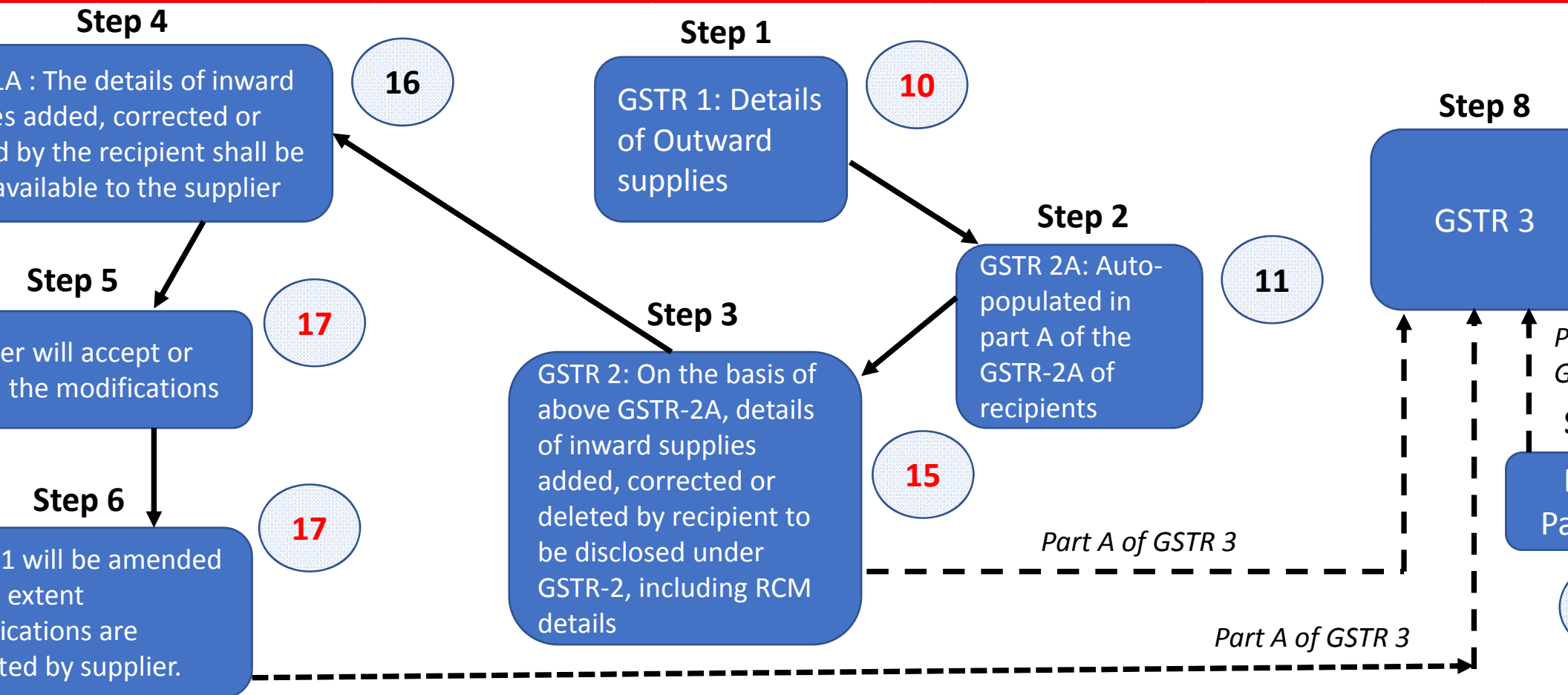
Types of Returns under GST

Return	Description	Frequency	Due Date
GSTR 1	Details of outward supplies of goods or services	Monthly	10 th
GSTR 2	Details of inward supplies of goods or services	Monthly	15 th
GSTR 3	Monthly Return	Monthly	20 th
GSTR 4	Persons opting for composition scheme	Quarterly	11-15
GSTR 5	Return for Non-resident taxable person	Monthly	20 th
GSTR 6	Return for Input Service Distributor	Monthly	10-15
GSTR 7	Return for Tax Deducted at Source	Monthly	10 th

Quick Snapshot of Compliances ...

	Due Date	Frequency	Revision permitted	Nil return mandatory
General	10 th -15 th -17 th -20 th	Monthly	No	Yes
Composition	18 th	Quarterly	No	Yes
TDS	10 th	Monthly	No	No
ISD	13 th	Monthly	No	No

Complex Compliance Requirements



GSTR Details Outward Supplies

1 -
of



Basic Information ...

Form GSTR-1 [See rule (59(1))]

Details of outward supplies of goods or services

Year					
Month					

GSTIN																				
Legal name of the registered person																				
Trade name, if any																				
Aggregate Turnover in the preceding Financial Year																				
Aggregate Turnover - April to June, 2017																				

Will be picked up automatically upon

Aggregate Turnover PAN India and not for that state.
To be manually populated only in first year. Will be auto-populated in subsequent year thereafter

Not to be captured in second return onwards

Table 4 - B2B Supplies ...

- A. Supplies other than those attracting RCM / Supplies through E-Commerce Operator
- B. Supplies attracting tax on RCM
- C. Supplies made through E-Commerce Operator

Invoice level, rate-wise details to be furnished

Details of Debit Notes/Credit Notes not to be reflected here

Table 4 – Details to be furnished ...

Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
2	3	4	5	6	7	8	9	10	11
Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator									
Supplies attracting tax on reverse charge basis									
Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)									
of e-commerce operator									

All B2B supplies to be disclosed in this table (B2B- Supplies to registered person)

Invoice level, rate-level details to be mentioned

Place of Supply details to be mentioned only if location of recipient and place of supply is different

Supplies attracting tax on outward supply. Eg. Sponsorship Income

Table 5 – B2C Large Supplies ...

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

To furnish in case of supplies made to unregistered taxable persons

Supply should be interstate and therefore, place of supply column is mandatory

Value of supply should be more than Rs. 2,50,000/-

Only invoicing information to be furnished

Table 6 – Zero Rated Supplies & Deemed Exports ...

No. of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
ports								
Supplies made to SEZ unit or SEZ Developer								
Deemed exports								

Invoice level details to be captured

If the shipping bill details are not available, Table 6 will still accept invoice information. The same can be updated through submission of shipping bill information in relation to amended Table 9 in the tax period in which details are available but before claiming any refund / rebate related to the said invoice.

The detail of Shipping Bill shall be furnished in 13 digits capturing invoice code (six digits) followed by number of shipping bill

Table 9 – Amendments to Table 4, 5 & 6

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers					Rate	Taxable Value	Amount				Place suppl	
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill				Value	Integrated Tax	Central Tax	State / UT Tax		Cess
1	2	3	4	No	Date	No.	Date	9	10					11	
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

9A - Amendments for unmatched transactions on the portal

9B & 9C – Amendments to matched transactions (incl. DN / CN of PY)

Table 7 – B2C small supplies

Sl. No.	Description of tax	Total Taxable value	Amount			
			Integrated	Central	State Tax/UT Tax	Cess
1		2	3	4	5	6
State supplies						
Consolidated rate wise outward supplies [including supplies made through e-commerce operators not attracting TCS]						
Out of the supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators not attracting TCS (operator wise, rate wise)						
	Name of e-commerce operator					
Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]						
	Name of Supply (Name of Supplier)					
Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators not attracting TCS (operator wise, rate wise)						
	Name of e-commerce operator					

Table 7A- B2C intra-state supplies below Rs. 2,50,000/-

Rate-wise consolidated numbers to be punched

Taxable value net of debit/ credit adjustments to be raised. Negative value can be mentioned in this table, if required.

Table 7B- B2C inter-state supplies below Rs. 2,50,000/-

State-wise and Rate-wise consolidated numbers to be punched

Table 10 – Amendments to Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

Attention!!

B2C amendments is specific and not transaction specific

Month has to be selected and revised final number for the entire month has to be punched.

Table 8 – Nil rated, exempted & non-GST outward supplies...

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
3A. Inter-State supplies to registered persons			
3B. Intra- State supplies to registered persons			
3C. Inter-State supplies to unregistered persons			
3D. Intra-State supplies to unregistered persons			

Information to be furnished on consolidated basis

All other information on which GST is not applicable, such as interest income, income from sale of petroleum, etc. needs to be furnished here

Table 11 – Advances Received ...

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
Information for the current tax period						
1A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
1A (1). Intra-State supplies (Rate Wise)						
1A (2). Inter-State Supplies (Rate Wise)						
1B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
1B (1). Intra-State Supplies (Rate Wise)						
1B (2). Inter-State Supplies (Rate Wise)						

Details of advances were submitted only if the invoice has not been issued in the same tax period in which the advance was received.

Table 11A- Rate-wise details of advances received in the month for which invoice is raised in future months.

Table 11B- Details of advances on which tax has been paid in earlier months and disclosed in table 11A in earlier months but for which invoice is raised in current month.

Table 11 – Amendment to Advances Received...

Gross Advance Received/adjusted	Place of supply	Amount				
		Integrated	Central	State/UT	Cess	
2	3	4	5	6	7	
<p>Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier periods [Furnish revised information]</p>						
		Amendment relating to information furnished in S. No.(select)	11A(1)	11A(2)	11B(1)	11B(2)

Attention!!!

Amendments relating to advances is month-specific and not transaction specific.

Month has to be selected and revised final number for the entire month has to be punched.

Table 12 – HSN wise Summary ...

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Ce
1	2	3	4	5	6	7	8	9	10	11

HSN is not mandatory for assessee's having T/o below Rs. 1.5Cr and therefore, they need no mention HSN in the table above but for them mentioning description of goods/services is mandatory

Totals of these sheet should match with the information furnished in Tables 4-11

Table 13 – Documents Issued ...

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

Rows can be inserted to capture multiple series of the documents

GSTR 2A – Details of Auto Drafted Supplies ...

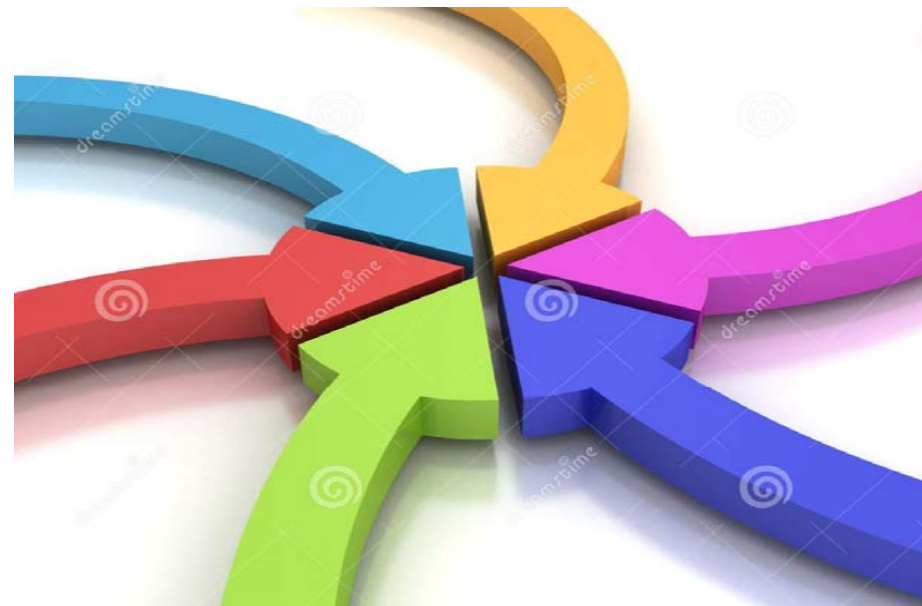


Table 3 – B2B Inward Supplies (FC)

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

Shall aid finance team to identify un-booked transactions

Follow up with respective teams to get the invoices booked within specified time to claim credit

Table 4- B2B Supplies (RCM)

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

Shall aid in timely identification & booking of transactions of RCM
 Shall aid in timely discharge of tax liability in time

Table 5 – DN/ CN, etc. ...

Details of original document			Revised details of document or details of original Debit / Credit note				Rate	Taxable value	Amount of tax				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

GSTR 2 – Details of Inward Supplies ...



Table 3 – Confirming B2B (FC)

STI N of Supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State/UT)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/UT Tax	CES			Integrated Tax	Central Tax	State/UT Tax	CES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Transactions appearing in Table 3 of GSTR 2A to be matched with inward supplies register & actions to be taken – A / R / M / D

Manual Claim

Table 4 – Reverse Charge Liability ...

S T I N of suppli er	Invoice details			Rat e	Taxabl e value	Amount of Tax				Place of supply (Name of State/UT)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	N o	Dat e	Valu e			Integrat ed tax	Centr al Tax	Stat e/ UT Tax	CES S			Integrat ed Tax	Centr al Tax	Stat e/ UT Tax	Ce s
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
A. Inward supplies received from a registered supplier (attracting reverse charge)															
B. Inward supplies received from an unregistered supplier															
C. Import of service															

3A – Auto-populated from RCM plus self-claim

3B & 4C – Manual entry

Table 5 – Import of Goods ...

STIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods (incl. plant and machinery) / Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Ces
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										
5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

Table 6 – Amendments (Table 3/ 4/ 5)...

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC)	Amount of ITC available			
STI No	Date		STI No	Date	Value	Integrated Tax			Central Tax	State/UT Tax	Ces	Integrated Tax			Central Tax	State/UT Tax	Ces	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]- If details furnished earlier were incorrect																		
B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect																		
C. Debit Notes/Credit Notes [original]																		
D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]																		

Table 7 – Other supplies ...

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
A. Inter-State supplies				
B. Intra-state supplies				

Table 10 – Advance to RCM vendors ...

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
D) Information for the current month						
0A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
0A (1). Intra-State supplies (Rate Wise)						
0A (2). Inter -State Supplies (Rate Wise)						
0B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
0B (1). Intra-State Supplies (Rate Wise)						
0B (2). Intra-State Supplies (Rate Wise)						

Table 10 – Advance to RCM vendors – Amendments ...

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

II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]

Month		Amendment relating to information furnished in S. No.(select)	10A(1)	10A(2)	10(B1)	10B(2)

Table 8 – ISD Credits ...

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Ce
1	2	3	4	5	6	7	8	9	10	11
A. ISD Invoice										
B. ISD Credit Note										

Data to be sourced from GSTR 2A

No option to manually claim credits

Table 9 – TDS / TCS Credits ...

GSTIN of Deductor / GSTIN of e-Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
A. TDS						
B. TCS						

Gross Value & Sales Return applicable only in case of TCS (e-commerce operator related transactions)

Information to be auto-populated from GSTR 2A, no option to manual claim

Table 11A – ITC Adjustments – Self Driven ...

Description for reversal of ITC 1	To be added to or reduced from output liability 2	Amount of ITC			
		Integrated Tax 3	Central Tax 4	State/UT Tax 5	C 6
A. Information for the current tax period					
(a) Amount in terms of rule 37(2)	To be added				
(b) Amount in terms of rule 39(1)(j)(ii)	To be added				
(c) Amount in terms of rule 42 (1) (m)	To be added				
(d) Amount in terms of rule 43(1) (h)	To be added				
(e) Amount in terms of rule 42 (2)(a)	To be added				
(f) Amount in terms of rule 42(2)(b)	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)				

Table 11B – Amendments to ITC Adjustments – Self Driven

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

Table 12 – ITC Adjustments – System Driven ...

Description	Add to or reduce from output liability	Amount			
		Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6
ITC claimed on mismatched/duplication of invoices/debit notes	Add				
Tax liability on mismatched credit notes	Add				
Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
Reclaim on account of rectification of mismatched credit note	Reduce				
Negative tax liability from previous tax periods	Reduce				
Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

Table 13 – HSN wise Summary ...

Sr. No.	HSN	Description (Optional if HSN is furnished)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Ce
1	2	3	4	5	6	7	8	9	10	11

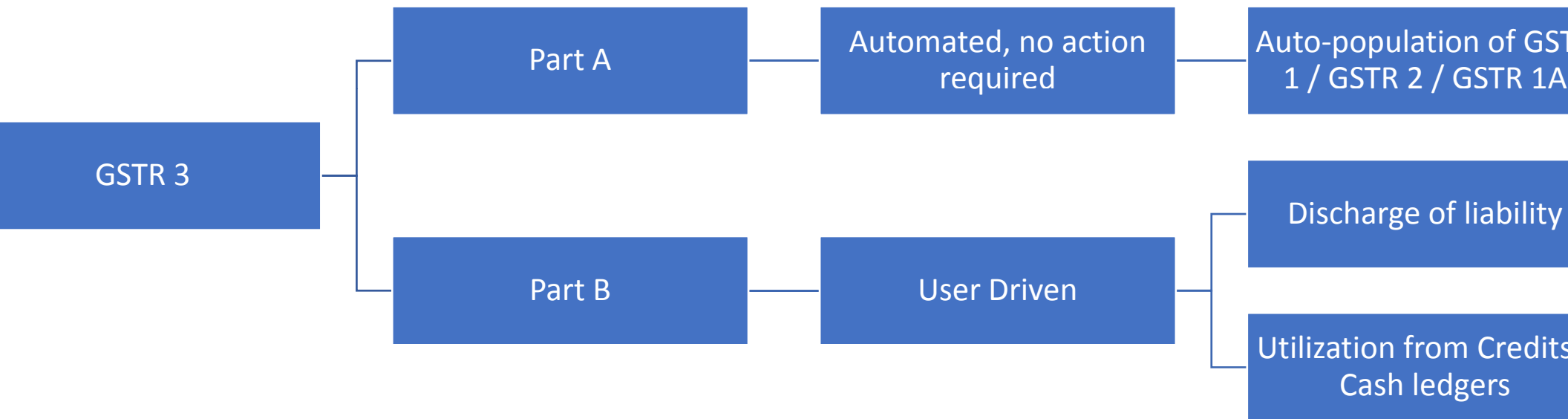
GSTR 1A – Amendment of Details of Inward Supplies ...

Amendable Transactions ...

Amendments for	Originating from
Taxable Outward Supplies – other than RCM	Customers GSTR 2 – Table 3
Taxable Outward Supplies – covered under RCM	Customers GSTR 2 – Table 4A
Supplies to SEZ / deemed exports	Customers GSTR 2 – Table 3 / 5B
Debit Notes / Credit notes disclosed in GSTR 1	Customers GSTR 2 – Table 6C / 6D

GSTR 3 – Final Monthly Return

GSTR 3 - Overview



Part A – Auto Populated from GSTR 1 / 2

■ ■
Monthly Turnover (Table 3)

Tax liability to be auto-populated from GSTR 1 for (Table 4)

- Tax liability on inter-state supplies (Table 4.1)
- Tax liability on intra-state supplies (Table 4.2)
- Tax effect of amendments made in respect of outward supplies (Table 4.3)

Tax liability to be auto-populated from GSTR 2 for (Table 5)

- Inward supplies on which tax is payable on reverse charge basis (Table 5A)
- Tax effect of amendments in respect of supplies attracting reverse charge (Table 5B)

Tax Credits to be auto-populated from GSTR 2 for

- ITC on inward taxable supplies, including imports & ITC from ISD (Table 6)
- Addition / reduction of amount in output tax for mismatch / other reasons (Table 7)
- Credits of TDS & TCS (Table 9)

Total Tax Liability (Table 8)

Interest Liability (Table 10)

Late Fees (Table 11)

Table 12 – Part B – Tax liabilities ...

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

Table 13 – Part B – Other liabilities ...

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		

Table 14 – Part B – 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)						

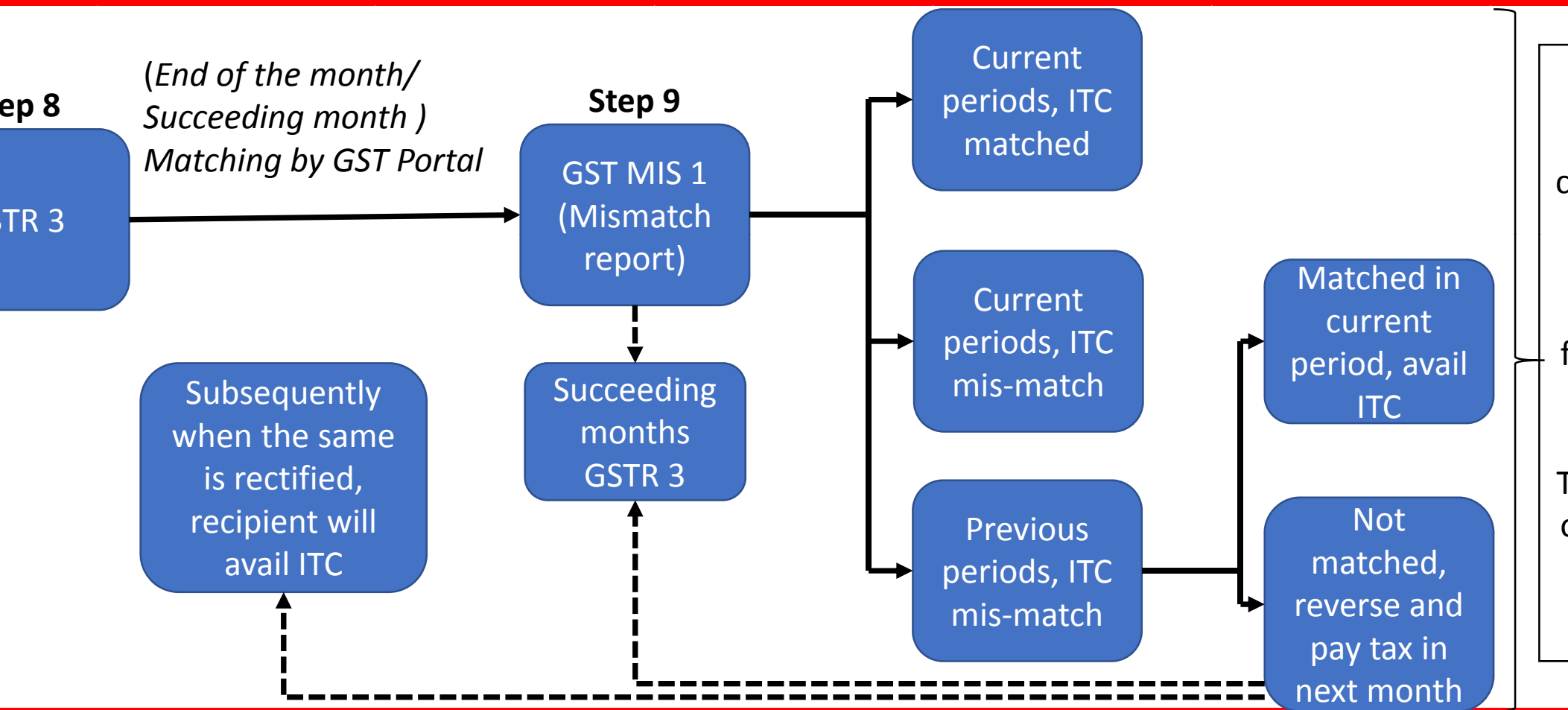
Part B – Adjustments to Electronic Cash / Credit Ledger ... (Table 15)

Description	Tax paid in cash	Tax paid through ITC				Interest	Late fee
		Integrated tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	8
a) Integrated tax							
b) Central Tax							
c) State/UT Tax							
d) Cess							

Post GSTR 3 Actions

FORM GST MIS-1

Post GSTR 3 Actions ...



GSTR 3B – Summary Return

Alternate to GSTR 3 where the due date for filing of GSTR 1 & GSTR 2 stands extended

Details of Outward Supplies ...

Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Ce
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					

Classification of Information ...

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			

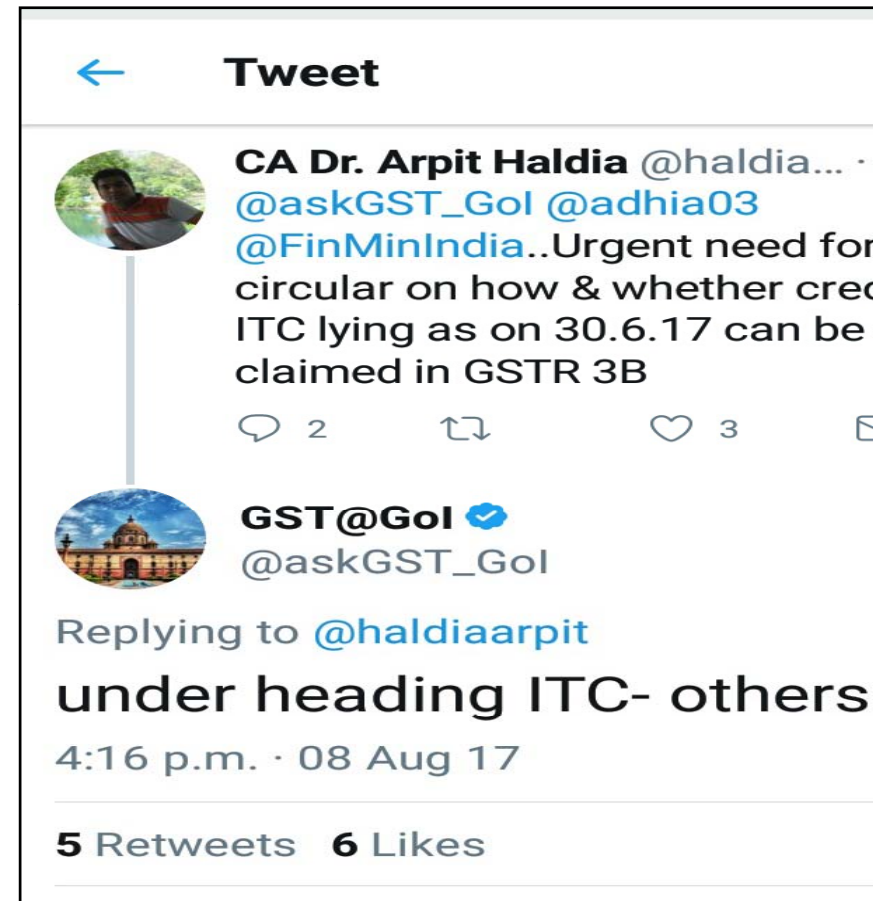
TC Claim ...

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				

Major Concern...

Can we carry forward the credit of Service Tax shown as closing balance in ST3 of June 2017 as CGST credit in GSTR 3B and utilize the same?



The screenshot shows a Twitter thread. At the top, there is a blue arrow pointing left and the word "Tweet". Below this, the profile of CA Dr. Arpit Haldia (@haldiaarpit) is shown, along with mentions of @askGST_GoI, @adhia03, and @FinMinIndia. The tweet text reads: "Urgent need for circular on how & whether credit ITC lying as on 30.6.17 can be claimed in GSTR 3B". Below the tweet are icons for replies (2), retweets, and likes (3). A reply from GST@GoI (@askGST_GoI) is shown below, replying to @haldiaarpit. The reply text is: "under heading ITC- others". The reply is timestamped "4:16 p.m. · 08 Aug 17". At the bottom of the screenshot, it shows "5 Retweets" and "6 Likes".

Other Information ...

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		

Payment Details ...

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									

2. TDS/TCS Credit

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

