

Goods & Services Tax (GST)

- Records and Compliances



Documents under GST

Tax Invoice

- ▶ **The following documents are required to be maintained by a taxable person:**
 - ▶ **Tax Invoice;**
 - ▶ **Credit Notes;**
 - ▶ **Debit Notes;**
 - ▶ **Bill of Supply;**
 - ▶ **Receipt Voucher;**
 - ▶ **Payment Voucher;**
 - ▶ **Refund Voucher.**

Tax Invoice

- ▶ A tax invoice under the GST Law shall contain the following;
 - ▶ Name, address & GSTIN of the supplier;
 - ▶ Date of invoice;
 - ▶ Name, address & GSTIN of the recipient (if registered);
 - ▶ Description of supply;
 - ▶ HSN/SAC of the goods/services supplied;
 - ▶ Quantity in case of supply of goods
 - ▶ Total Value of supply;
 - ▶ Discount, if any;
 - ▶ Rate of Tax (CGST, SGST or IGST);
 - ▶ Amount of Tax Charged;
 - ▶ Place of supply in case of interstate supply;
 - ▶ Whether Tax on such supply is payable by the recipient of supply;
 - ▶ Signature / DSC of the Authorized Signatory.

- ▶ Following endorsement in case of export of goods or services:
 - ▶ Supply meant for Export, on Payment of Integrated Tax; or
 - ▶ Supply meant for Export under Bond or LUT, without payment of Integrated Tax.

Credit Notes

To be issued by the supplier of goods or services when:

- ▶ Supply of Goods - returns;
- ▶ Taxable value or tax charged in the Tax invoice is excess;
- ▶ Goods or services are found to be defective.

Contents

- ▶ Name, address & GSTIN of the supplier;
- ▶ Date of Issue;
- ▶ Separate Serial Number;
- ▶ Name, address & GSTIN of the recipient (if registered);
- ▶ Serial Number of the corresponding tax invoice;
- ▶ Value of supply involved;
- ▶ Rate of Tax (CGST, SGST or IGST);
- ▶ Amount of Tax Charged;
- ▶ Signature/ DSC of the Authorized Signatory.

Debit Notes

Debit Notes

To be issued by the supplier of goods or services when the taxable value or tax charged in the tax invoice is less than the actual taxable value or tax applicable.

Contents

- ▶ Name, address & GSTIN of the supplier;
- ▶ Date of Issue;
- ▶ Separate Serial Number;
- ▶ Name, address & GSTIN of the recipient (if registered);
- ▶ Serial Number of the corresponding tax invoice;
- ▶ Value of supply involved;
- ▶ Rate of Tax (CGST, SGST or IGST);
- ▶ Amount of Tax Charged;
- ▶ Signature/ DSC of the Authorized Signatory.

Bill of Supply

Bill of Supply

To be issued by the supplier of goods or services for:

- ▶ Exempted Supplies;
- ▶ Supplies under Composition Scheme.

Contents of bill of supply

- ▶ Name, address & GSTIN of the supplier;
- ▶ Date of issue;
- ▶ Name, address & GSTIN of the recipient (if registered);
- ▶ Description of supply;
- ▶ HSN/SAC of the goods/services supplied;
- ▶ Value of supply;
- ▶ Discount, if any;
- ▶ Signature/ DSC of the Authorized Signatory.

Receipt Voucher

To be issued at the time of receipt of advance from the recipient of supply

Contents

- ▶ Name, address & GSTIN of the supplier;
- ▶ Date of voucher;
- ▶ Separate Serial Number;
- ▶ Name, address & GSTIN of the recipient (if registered);
- ▶ Amount of advance received;
- ▶ Rate of Tax (CGST, SGST or IGST);
- ▶ Amount of Tax Charged;
- ▶ Place of supply;
- ▶ Whether recipient is liable to pay the tax on the said supply;
- ▶ Signature/ DSC of the Authorized Signatory.

Payment Voucher

To be issued at the time of payment to the supplier of inward supplies on which GST is payable under reverse charge mechanism.

Contents

- ▶ Name, address & GSTIN of the supplier;
- ▶ Date of voucher;
- ▶ Separate Serial Number;
- ▶ Name, address & GSTIN of the recipient (if registered);
- ▶ Amount paid towards receipt of supply;
- ▶ Rate of Tax (CGST, SGST or IGST);
- ▶ Amount of Tax Charged;
- ▶ Place of supply;
- ▶ Signature/ DSC of the Authorized Signatory.

Refund Voucher

To be issued by the supplier for return of advance amount to the recipient.

Contents

- ▶ Name, address & GSTIN of the supplier;
- ▶ Date of voucher;
- ▶ Separate Serial Number;
- ▶ Reference number of voucher issued at the time of receipt of advance;
- ▶ Description of goods or services;
- ▶ Amount of refund made;
- ▶ Rate and amount of Tax;
- ▶ Signature/ DSC of the Authorized Signatory.



Compliances under GST

Compliances under GST

<u>Form</u>	<u>Person Liable</u>	<u>Particulars</u>	<u>Due Date</u>
GSTR-1	Every registered person*	Return of <u>outward supplies</u>	By 10th of subsequent month
GSTR-2		Return of <u>Inward Supplies</u>	By 15th of the subsequent month
GSTR-3		Return of inward, outward supplies, tax payable and paid for the month	By 20th of the subsequent month

****(Except ISD, Non resident taxable person, person liable to deduct/collect tax at source)***

Compliances under GST

<u>Form</u>	<u>Person Liable</u>	<u>Particulars</u>	<u>Due Date</u>
GSTR-3B	Every taxable person*	Summary Returns for the months of July 2017 and August 2017	By <u>August 20</u> , 2017 & <u>September 20</u> , 2017 respectively
GSTR-4	Composite Dealer	Return of inward, outward supplies for the quarter	Within <u>18th</u> day from the end of relevant <u>quarter</u>
GSTR-5	Non Resident Taxable Person	Return of inward, outward supplies for the month	By 20 th of the subsequent month or Within 7 days from the date of expiry of registration certificate issued Whichever is earliest

Compliances under GST

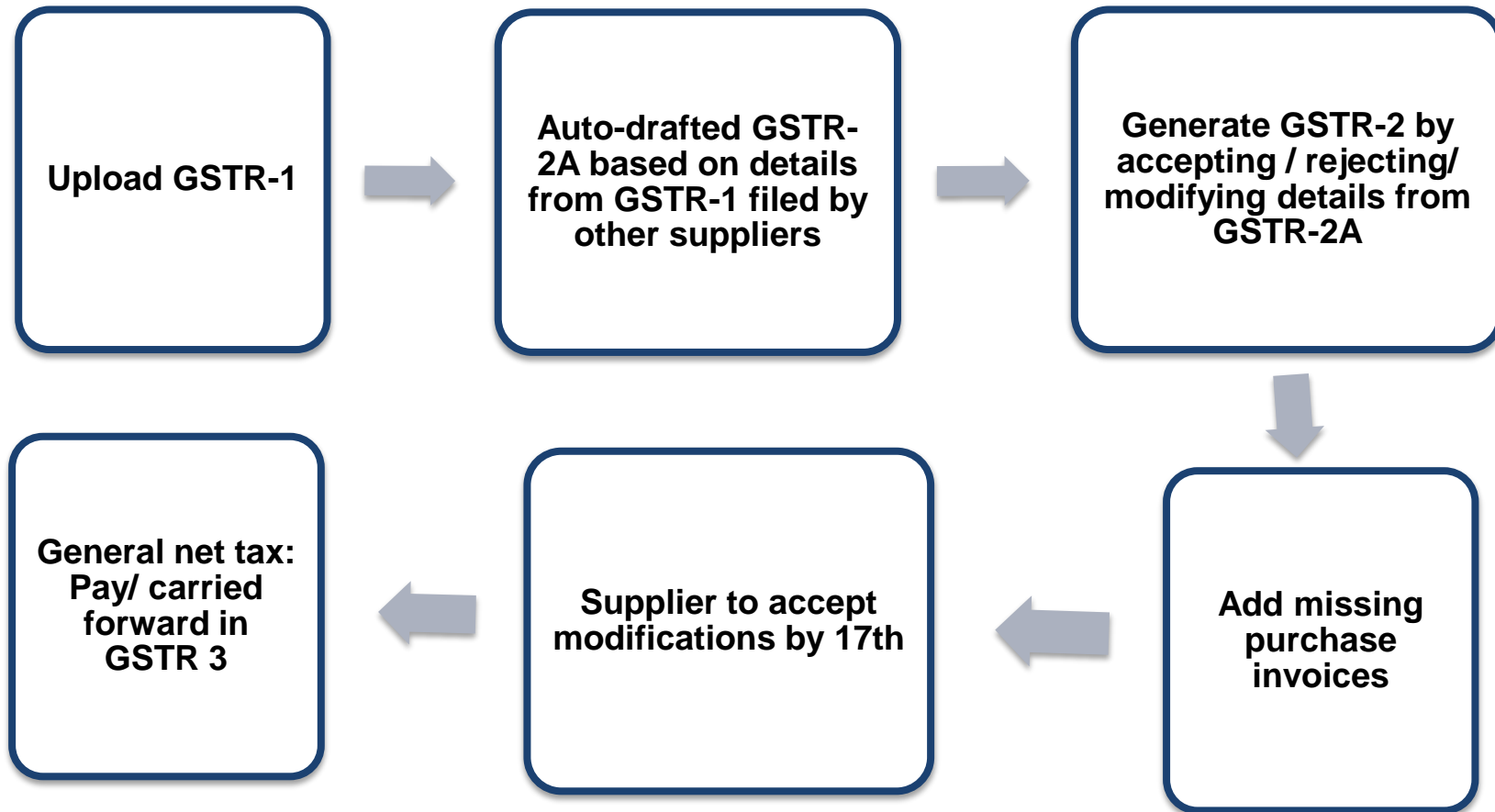
<u>Form</u>	<u>Person Liable</u>	<u>Particulars</u>	<u>Due Date</u>
GSTR-6	Person registered as Input Service Distributor ("ISD")	Details of tax invoices on which tax credit has been received and distributed by the ISD	Within <u>13th</u> day from the end of the relevant <u>month</u>
GSTR-7	Person liable to deduct tax at source under GST Laws	Deduction of tax at source in respect of inward supplies	Within <u>10th</u> day from the end of relevant <u>month</u>
GSTR-7	Electronic Commerce Operator	Collection of tax at source in respect of supplies made through e-commerce operator	Within <u>10th</u> day from the end of relevant <u>month</u>
GSTR-9	Every taxable person*	Annual Return and Audited Accounts if required under the GST Laws	Within <u>31st December</u> following the <u>end of Financial Year</u>

Compliances under GST

<u>Form</u>	<u>Person Liable</u>	<u>Particulars</u>	<u>Due Date</u>
GSTR-10	Every taxable person	Final Returns	Within 3 months from the date of cancellation of registration or Date of cancellation order <u>Whichever is later.</u>

Compliances at a Glance

GST Return Process





Form GSTR-01

Form GSTR-1

[See Rule ----]

Details of outward supplies of goods or services

Year				
Month				

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

Form GSTR-01

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

Place of Supply (State)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8

5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)

5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)

GSTIN of e-commerce operator							

Form GSTR-01

6. Zero rated supplies and Deemed Exports

GSTIN 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
6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

Form GSTR-01

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non- GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

Form GSTR-01

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8		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]															

Form GSTR-01

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	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					

Form GSTR-01

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance Received/adjusted	Place of supply (Name of State)	Amount			
			Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6	7
I Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies (Rate Wise)						
11A (2). Inter-State Supplies (Rate Wise)						
11B. 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						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies (Rate Wise)						
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]						
Month					Amendment relating to information furnished in S. No.(select)	11
						(2) 11 B(2)

12. HSN-wise summary of outward supplies

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	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

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)					

Information for GSTR-01

▶ Following information in respect of outward supplies:

- ▶ GSTIN/UIN of the recipient;
- ▶ Invoice Number & Date;
- ▶ Value of Supply;
- ▶ Rate of Tax,
- ▶ Taxable Value;
- ▶ IGST, CGST & SGST Paid;
- ▶ Place of supply of services.

▶ Following information for export of goods/services and Supplies to SEZ:

- ▶ Invoice number & date;
- ▶ Value of Supply;
- ▶ Rate of Tax;
- ▶ Taxable Supply;
- ▶ Details of shipping bill or bill of export.

▶ Details of amendments made in respect of outward supplies made in the earlier tax periods.

Information for GSTR-01

- ▶ Details with regard to advance received during a month in respect of outward supplies to be provided in future tax periods.
- ▶ Details with regard to advance received in the previous tax periods for which supply has been made in the current tax period.
- ▶ HSN/SAC wise summary of outward supplies for current tax period.
- ▶ Serial number wise details of the following :
 - ▶ Invoices for outward supplies;
 - ▶ Invoice issued for URD Purchases;
 - ▶ Revised Invoices;
 - ▶ Debit Notes;
 - ▶ Credit Notes;
 - ▶ Receipt Voucher; and
 - ▶ Payment Voucher.



Form GSTR-02

Form GSTR-02

Form GSTR-2 [See Rule.....]

Details of inward supplies of goods or services

Year				
Month				

1.	GSTIN																
2.	(a)	Legal name of the registered person	Auto populated														
	(b)	Trade name, if any	Auto populated														

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	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	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form GSTR-02

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

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	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	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4A. Inward supplies received from a registered supplier (attracting reverse charge)															
4B. Inward supplies received from an unregistered supplier															
4C. Import of service															

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN 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	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										
5B. Received from SEZ										
Port code +No of BE=13:s digi						Assessable Value				

Form GSTR-02

6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or service/ Capital goods/ Ineligible for ITC)	Amount of ITC available			
															Integrated Tax	Central Tax	State/UT Tax	Cess
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	15	16	17	18	19
6A. 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																		
6B. 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																		
6C. Debit Notes/Credit Notes [original]																		
6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]																		

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply

1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

8. ISD credit received

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	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of eCommerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

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

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current month						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						

Form GSTR-02

11. Input Tax Credit Reversal / Reclaim

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
A. Information for the current tax period					
(a) Amount in terms of rule 2(2) of ITC Rules	To be added				
(b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules	To be added				
(c) Amount in terms of rule 7 (1) (m) of ITC Rules	To be added				
(d) Amount in terms of rule 8(1) (h) of the ITC Rules	To be added				
(e) Amount in terms of rule 7 (2)(a) of ITC Rules	To be added				
(f) Amount in terms of rule 7(2)(b) of ITC Rules	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)				
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	<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>				
Specify the information you wish to amend (Drop down)					

12. Addition and reduction of amount in output tax for mismatch and other reasons

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

Information for Form GSTR-02

- ▶ **Following information in respect of all inward supplies (including reverse charge supplies):**
 - ▶ **GSTIN/UIN of the supplier;**
 - ▶ **Invoice Number & Date;**
 - ▶ **Value of Supply;**
 - ▶ **Rate of Tax,**
 - ▶ **Taxable Value;**
 - ▶ **IGST, CGST & SGST Paid;**
 - ▶ **Place of supply of services;**
 - ▶ **Whether inputs/input services/ capital goods;**
 - ▶ **Amount of input tax credit available in respect of each supply.**

- ▶ **Following information in respect of inputs/capital goods imported or received from SEZ:**
 - ▶ **GST/UIN of the supplier, if available;**
 - ▶ **Details of bill of entry;**
 - ▶ **Taxable Value of the goods;**
 - ▶ **IGST Rate & IGST Paid on the same;**
 - ▶ **Whether input/capital goods;**
 - ▶ **Amount of Input Tax Credit.**

Information for Form GSTR-02

- ▶ **Details of amendments, if any in respect of details of inward supplies received in prior tax periods.**
- ▶ **Summary of intra and interstate:**
 - ▶ **Supplies received from Composition dealers;**
 - ▶ **Exempt supplies;**
 - ▶ **NIL Rated supplies; and**
 - ▶ **Non-GST Supplies.**
- ▶ **Details of Tax deducted at source on the Company by recipient of supply.**
- ▶ **Details of tax paid in advance during the current tax period in respect of inward supplies chargeable under the reverse charge mechanism.**
- ▶ **Details of adjustment of taxes paid in advances and adjusted against the tax liability for the current tax period.**

Information for Form GSTR-02

- ▶ **Following additional information:**
 - ▶ **Reversal of input tax credit due to non-payment of value of supply and tax to the supplier within 180 days from the date of invoice.**
 - ▶ **Details with regard to reversal of input tax credit in respect of inward supplies used for making both taxable and exempt supplies.**
- ▶ **HSN/SAC wise summary of inward supplies received during a month.**



Form GSTR-03

Form GSTR-03

Form GSTR-3

[See Rule -----]

Monthly return

Year				
Month				

1.	GSTIN																
2.	(a)	Legal name of the registered person	Auto Populated														
	(b)	Trade name, if any	Auto Populated														

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

3. Turnover

Sr. No.	Type of Turnover	Amount											
1	2	3											
(i)	Taxable [other than zero rated]												
(ii)	Zero rated supply on payment of Tax												
(iii)	Zero rated supply without payment of Tax												
(iv)	Deemed exports												
(v)	Exempted												
(vi)	Nil Rated												
(vii)	Non-GST supply												
	Total												

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
1	2	3	4
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			
B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			
D. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise]			
GSTIN of e-commerce operator			

Form GSTR-03

4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6

(I) Inter-State supplies

A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]

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B Zero rated supply made with payment of Integrated Tax [Rate wise]

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C Out of the Supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS

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(II) Intra-state supplies

A Taxable supplies (other than reverse charge) [Rate wise]

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B Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS

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5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of tax	Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies [Rate Wise]					
(II) Intra-State inward supplies [Rate Wise]					

5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of tax	Differential Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6

(I) Inter-State inward supplies (Rate Wise)

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(II) Intra-State inward supplies (Rate Wise)

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6. Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD

Description	Taxable value	Amount of tax				Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS	Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6	7	8	9	10
(I) On account of supplies received and debit notes/credit notes received during the current tax period									
(a) Inputs									
(b) Input services									
(c) Capital goods									
(II) On account of amendments made (of the details furnished in earlier tax periods)									
(a) Inputs									
(b) Input services									
(c) Capital goods									

7. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State / UT tax	CES
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

Form GSTR-03

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On outward supplies					
8B. On inward supplies attracting reverse charge					
8C. On account of Input Tax Credit Reversal/reclaim					
8D. On account of mismatch/ rectification /other reasons					

9. Credit of TDS and TCS

		Amount		
		Integrated tax	Central tax	State/ UT Tax
1		2	3	4
(a)	TDS			
(b)	TCS			

Form GSTR-03

10. Interest liability (Interest as on)

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
1	2	3	4	5	6	7	8	9
(a) Integrated Tax								
(b) Central Tax								
(c) State/UT Tax								
(d) Cess								

Form GSTR-03

11. Late Fee

On account of	Central Tax	State/UT tax
1	2	3
Late fee		

Part B

12. Tax payable and paid

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							

13. Interest, Late Fee and any other amount (other than tax) payable and paid

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

14. 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)						

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

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							



Maintenance of Records

Maintenance of Records

- ▶ **Every registered person would be required to maintain books of account in respect of every registration obtained in the state.**
- ▶ **Accounts to be maintained at each place of business within the State in case of multiple business location.**
- ▶ **Accounts to be maintained by each registered person are:**
 - ▶ **Details of inward and outward supplies of goods or services or both;**
 - ▶ **Details of stock of goods;**
 - ▶ **Details of Input Tax Credit;**
 - ▶ **Details of output tax payable and paid;**
 - ▶ **Other details as may be prescribed.**
- ▶ **Records could also be maintained in electronic form.**
- ▶ **Records would be required to be maintained for a period of Six years from the date of furnishing the Annual Return for the relevant financial year.**

Thank you!!

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