Details of transactions not offered to tax under the GST Laws
Annexure 1

		Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Statutory Reference	**Description**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**
Schedule III. Para 4	Services of funeral, burial, crematorium or mortuary including transportation of the deceased													
Schedule III. Para 5	Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building													
Schedule III. Para 6	Actionable claims, other than lottery, betting and gambling													
Section 9	Supply of alcoholic liquor for human consumption													
Section 9	Supply of petroleum crude													
Section 9	Supply of high speed diesel													
Section 9	Supply of natural gas													
Section 9	Supply of aviation turbine fuel													
Section 9	Supply of motor spirit (commonly known as petrol)													

Details of supplies covered under Section 8 of the CGST Act, 2017
Annexure 2

A. Composite Supplies

					Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Varieties of composite supplies	**Components of the composite supply**	**HSN / SAC of all such components**	**HSN of Principal supply**	**Rate of tax applicable to the Principal supply**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

B. Mixed Supplies

					Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Varieties of mixed supplies	**Components of the mixed supply**	**HSN / SAC of all such components**	**HSN of supply on which the highest rate of tax is**	**Rate of tax applicable to such supply**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

Details of inward supplies effected by registered person on which tax is payable under reverse charge mechanism (RCM)
Annexure 3

Notified inward supplies liable to tax on RCM u/s 9(3)

			Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Description of the goods / services	**HSN / SAC**	**Tax rate**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

Inward supplies liable to tax on RCM on account of supplies made by unregistered persons u/s 9(4)

			Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Varieties of mixed supplies	**HSN / SAC of all such components**	**Rate of tax applicable to such supply**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

Details of inward supplies and outward supplies effected by registered person
Annexure 4

A. Exempted outward supplies

							Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Notification No.	**Entry**	**Applicability during the year**	**Description**	**HSN**	**Rate of tax**	**Exemption Rate**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

B Outward supplies

			Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Description	**HSN**	**Rate of tax**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

C Outward supplies

			Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Description	**HSN**	**Rate of tax**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

Details of outward supply of services on which tax is paid upto cessation of service
Annexure 5

Reason for cancellation	HSN	Description	Rate	Total value agreed upon	Value upto cessation of service

Details of goods sent for sale on approval basis, which had not been received / supplied within 6 months of dispatch
Annexure 6

	Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Month in which the goods were sent	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**
Apr													
May													
Jun													
Jul													
Aug													
Sep													
Oct													
Nov													
Dec													
Jan													
Feb													
Mar													
Total													

Details of determination of place of supply
Annexure 7

Section reference under the IGST Act	Situation	Whether applicable to the registered person on any outward supplies	Whether applicable to the registered person on any inward supplies
Cases other than supply of goods imported into, or exported from India			
Section 10(1)(a)	Supply involves movement of goods, whether by the registered person (as a supplier) or the recipient or by any other person	Yes / No	Yes / No
Section 10(1)(b)	Goods are delivered by the supplier to a recipient / any other person on the direction of the registered person (whether acting as an agent or otherwise) before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise	Yes / No	Yes / No
Section 10(1)(c)	Supply does not involve movement of goods, whether by the registered person (as a supplier) or the recipient	Yes / No	Yes / No
Section 10(1)(d)	Goods are assembled or installed at site	Yes / No	Yes / No
Section 10(1)(e)	Goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle	Yes / No	Yes / No
Section 10(2)	Where place of supply of goods cannot be determined as above	Yes / No	Yes / No
Cases of import and export of goods			
Section 11(1)	Goods imported into India	Yes / No	Yes / No
Section 11(2)	Goods exported from India	Yes / No	Yes / No
Cases of supply of services where the supplier or recipient is located in India			
Section 12(3)	In relation to immovable property	Yes / No	Yes / No
Section 12(4)	Restaurant and personal care	Yes / No	Yes / No
Section 12(5)	Training and performance appraisal	Yes / No	Yes / No
Section 12(6)	Admission to events	Yes / No	Yes / No
Section 12(7)	Organising events	Yes / No	Yes / No
Section 12(8)	Goods transportation services	Yes / No	Yes / No
Section 12(9)	Passenger transportation services	Yes / No	Yes / No
Section 12(10)	Services on board a conveyance	Yes / No	Yes / No
Section 12(11)	Telecommunication, etc.	Yes / No	Yes / No
Section 12(12)	Banking and other financial services	Yes / No	Yes / No
Section 12(13)	Insurance services	Yes / No	Yes / No
Section 12(14)	Advertisement services to governmental agencies	Yes / No	Yes / No
Section 12(2)(a)	Where place of supply cannot be determined as above, in case of registered recipients	Yes / No	Yes / No
Section 12(2)(b)	Where place of supply cannot be determined as above, in case of unregistered recipients	Yes / No	Yes / No

Cases of supply of services where the recipient is located outside India			
Section 13(3)(a)	Where goods are required to be made physically available to the supplier	Yes / No	Yes / No
Section 13(3)(b)	Services requiring the physical presence of the recipient	Yes / No	Yes / No
Section 13(4)	In relation to immovable property	Yes / No	Yes / No
Section 13(5)	Admission to or organisation of events	Yes / No	Yes / No
Section 13(8)(a)	Services by banking / financial / NBFCs to account holders	Yes / No	Yes / No
Section 13(8)(b)	Intermediary services	Yes / No	Yes / No
Section 13(8)(c)	Hiring of means of transport	Yes / No	Yes / No
Section 13(9)	Goods transportation services	Yes / No	Yes / No
Section 13(10)	Passenger transportation services	Yes / No	Yes / No
Section 13(11)	Services on board a conveyance	Yes / No	Yes / No
Section 13(12)	OIDAR services	Yes / No	Yes / No

Details of transactions where value of supply is based on valuation rules
Annexure 8A

Sl. No.	Type	Value as per books	Value as per tax invoice	CGST	SGST	IGST
A	**Outward supplies**					
1	Where price is not the sole consideration (including barter, exchange, etc.)					
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed					
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration					
4	Supply to employees whether or not for a consideration					
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration					
6	Supply to agent whether or not for a consideration					
B	**Inward supplies**					
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis					
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business					

Details of transactions where value of supply is based on transaction value although the value ought to have been determined under the valuation rules
Annexure 8B

Month	Transaction value as appearing in the tax invoice	CGST	SGST	IGST
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Oct				
Nov				
Dec				
Jan				
Feb				
Mar				
Total				

Details of transactions where value of supply does not include the inclusions mandated under Section 15
Annexure 9

Section	Whether the inclusions listed u/s 15(2) have been considered consistently by the registered person?	Yes/ No	If 'No', reasons
15(2)(a)	any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than that under the GST Laws / GST Compensation Cess Law, if charged separately by the supplier		
15(2)(b)	any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both		
15(2)(c)	incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services		
15(2)(d)	interest or late fee or penalty for delayed payment of any consideration for any supply;		
15(2)(e)	subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments		
15(3)	Discounts not recorded on the face of the invoice / credit note not issued & declared in the returns within the prescribed time		
15(3)	Post-supply discounts provided which were not agreed upon before or at the time of supply		

Details of reimbursements excluded from the taxable value where registered person acted as a pure agent under rule 33
Annexure 10

Month	Total value including reimbursements	Taxable value	Reimbursements on which no tax is paid
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Total			

Details of input tax credits
Annexure 11

A

	Goods / services on which ITC is ineligible (A)				Out of (A), Value of capital goods on which credit is not availed on account of Section 16(3) *(IT Dep.on GST)*	Goods / services on which ITC is eligible (B)			
Month	Value of Inputs	Value of Input services	Value of Capital goods	Total		Value of Inputs	Value of Input services	Value of Capital goods	Total
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
Jan									
Feb									
Mar									
Total									

B Out of (B), eligible credits on supplies received from related persons

GSTIN	Value of supply		Tax		
	Goods	Services	CGST	SGST	IGST

C Out of (B), eligible credits on supplies received from distinct persons

GSTIN	Value of supply		Tax		
	Goods	Services	CGST	SGST	IGST

ITC reversal u/s 16(2)
Annexure 12

A Details of amount of tax credit paid as output tax liability u/s 16 r/w Rule 37, which was reclaimed during the year

		Amount of credit reclaimed upon payment of consideration											
Month in which the credit was paid as output liability	**Amount of ITC paid as output tax liability u/s 16(2) r/w Rule 37**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**
PY -3													
PY -2													
PY -1													
Apr		-											
May		-	-										
Jun		-	-	-									
Jul		-	-	-	-								
Aug		-	-	-	-	-							
Sep		-	-	-	-	-	-						
Oct		-	-	-	-	-	-	-					
Nov		-	-	-	-	-	-	-	-				
Dec		-	-	-	-	-	-	-	-	-			
Jan		-	-	-	-	-	-	-	-	-	-		
Feb		-	-	-	-	-	-	-	-	-	-	-	
Mar		-	-	-	-	-	-	-	-	-	-	-	-
Total													

B Details of amount of tax credit paid as output tax liability u/s 16 r/w Rule 37, which was reclaimed during the year

		Month in which the amount of credit should have been paid as output liability u/s 16(2) r/w rule 37											
Month in which the credit was paid as output liability	**Amount of ITC paid as output tax liability u/s 16(2) r/w Rule 37**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**
Apr													
May													
Jun													
Jul													
Aug													
Sep													
Oct													
Nov													
Dec													
Jan													
Feb													
Mar													
Total													

Details of supply of capital goods or plant and machinery on which input tax credit had been availed
Annexure 13

Month	**Aggregate value of supply**	Aggregate tax computed thereon (A)			Aggregate ITC Availed on Inward supply of such capital goods (B)			Aggregate of ITC availed as reduced by a certain % u/s 18(6) (C)			Aggregate of the higher of (A) and (C) computed on a transaction level		
		CGST	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**
Apr													
May													
Jun													
Jul													
Aug													
Sep													
Oct													
Nov													
Dec													
Jan													
Feb													
Mar													
Total													

Job work

Annexure 14

A Details of goods directly dispatched for supply from the job worker's premises

Month	Value of supplies	CGST	SGST	IGST
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Oct				
Nov				
Dec				
Jan				
Feb				
Mar				
Total				

B Details of inward supplies (services) received from unregistered job workers during the year

Name of job worker	Address	State	HSN	Value of inward supplies

C Details of deemed supply of goods, where inputs / semi-finished goods / capital goods sent for job work are not returned within the prescribed time limit

a

Month in which the goods were sent for job work	Value of inputs	CGST	SGST	IGST
Apr of PY				
May of PY				
Jun of PY				
Jul of PY				
Aug of PY				
Sep of PY				
Oct of PY				
Nov of PY				
Dec of PY				
Jan of PY				
Feb of PY				
Mar of PY				
Total				

b

Month in which the goods were sent for job work	Value of capital goods	CGST	SGST	IGST
Apr of the FY-3				
May of the FY-3				
Jun of the FY-3				
Jul of the FY-3				
Aug of the FY-3				
Sep of the FY-3				
Oct of the FY-3				
Nov of the FY-3				
Dec of the FY-3				
Jan of the FY-3				
Feb of the FY-3				
Mar of the FY-3				
Total				

ISD details

Annexure 15

A Details of relevant turnover of the distinct persons during the year

			Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
GSTIN	**Location**	**Relevant turnover (of P.Yr / P.Qtr)**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**

B Credits lost due to the fact that the distribution did not occur within the same month

Month	**Credits eligible for distribution**			**Credits ineligible for distribution**		
	CGST	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**
Apr						
May						
Jun						
Jul						
Aug						
Sep						
Oct						
Nov						
Dec						
Jan						
Feb						
Mar						
Total						

Date of filing of returns / forms
Annexure 16

A Monthly returns

Month	GSTR-3B					GSTR-1					GSTR-2					GSTR-3				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks	Due date	Date of filing	Delay (in days)	Late fee	Remarks	Due date	Date of filing	Delay (in days)	Late fee	Remarks	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr																				
May																				
Jun																				
Jul																				
Aug																				
Sep																				
Oct																				
Nov																				
Dec																				
Jan																				
Feb																				
Mar																				

B Supplier of OIDAR services

Month	GSTR-5A				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

C ISD Return

Month	GSTR-6				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

D Return by a person liable to deduct tax at source

Month	GSTR-7				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

E Return by a person liable to collect tax at source

Month	GSTR-8				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

F Other Forms

Forms	Due date	Date of filing	Delay (in days)		Late fee
Form GSTR 9					
Form GSTR 9B					
Form GSTR 10					
Form ITC 01					
Form ITC 02					
Form ITC 03					
Form ITC 04 (Q1)					
Form ITC 04 (Q2)					
Form ITC 04 (Q3)					
Form ITC 04 (Q4)					

G Transition forms

Forms	Due date	Date of filing	Delay (in days)		Late fee
Form GST TRAN 01					
Form GST TRAN 02 (Jul 2017)					
Form GST TRAN 02 (Aug 2017)					
Form GST TRAN 02 (Sep 2017)					
Form GST TRAN 02 (Oct 2017)					
Form GST TRAN 02 (Nov 2017)					
Form GST TRAN 02 (Dec 2017)					

Details of Outward Supplies and Output tax

Annexure 17

Sl. No.			Particulars	*Amounts* Apr	*Amounts* May	*Amounts* Jun	*Amounts* Jul	*Amounts* Aug	*Amounts* Sep	*Amounts* Oct	*Amounts* Nov	*Amounts* Dec	*Amounts* Jan	*Amounts* Feb	*Amounts* Mar	*Amounts* Total
Details of Outward Supplies																
			All outward supplies													
1			Liable to tax under forward charge other than (2)													0
2			Zero rated													0
	A		With payment of tax													0
		(i)	Exports													
		(ii)	Supplies to SEZ													
	B		Without payment of tax													0
		(i)	Exports													
		(ii)	Supplies to SEZ													
3			Deemed exports													0
4			Liable to tax under reverse charge mechanism													
5			Partly Exempt Supplies (taxable portion)													
6			Exempt Supplies													0
	A		Wholly Exempt Supplies													0
	B		Partly Exempt Supplies (exempt portion)													0
7			Non-GST supplies													0
																0
6(1)			**5% supplies**													
	A		**5% values intra-State**													
		(i)	Liable to tax under forward charge other than the below													0
		(iia)	Zero rated With payment of tax (exports)													0
		(iib)	Zero rated With payment of tax (supply to SEZ)													
		(iii)	Deemed exports													
		(iv)	Partly Exempt Supplies (taxable portion)													0
	B		**2.5% CGST**													
		(i)	Liable to tax under forward charge other than (2)													
		(iia)	Zero rated With payment of tax (exports)													
		(iib)	Zero rated With payment of tax (supply to SEZ)													
		(iii)	Deemed exports													
		(iv)	Partly Exempt Supplies (taxable portion)													
	C		**2.5% SGST**													
		(i)	Liable to tax under forward charge other than (2)													
		(iia)	Zero rated With payment of tax (exports)													
		(iib)	Zero rated With payment of tax (supply to SEZ)													
		(iii)	Deemed exports													
		(iv)	Partly Exempt Supplies (taxable portion)													
6(2)	A		**5% values inter-State**													
		(i)	Liable to tax under forward charge other than (2)													
		(iia)	Zero rated With payment of tax (exports)													
		(iib)	Zero rated With payment of tax (supply to SEZ)													
		(iii)	Deemed exports													
		(iv)	Partly Exempt Supplies (taxable portion)													
	B		**5% IGST**													
		(i)	Liable to tax under forward charge other than (2)													
		(iia)	Zero rated With payment of tax (exports)													
		(iib)	Zero rated With payment of tax (supply to SEZ)													
		(iii)	Deemed exports													
		(iv)	Partly Exempt Supplies (taxable portion)													
7(1)			**12% supplies (intra-State)**													
7(2)			**12% supplies (inter-State)**													
8(1)			**18% supplies (intra-State)**													
8(2)			**18% supplies (inter-State)**													
9(1)			**28% supplies (intra-State)**													
9(2)			**28% supplies (inter-State)**													
10(1)			**Compensation Cess (intra-State)**													
10(2)			**Compensation Cess (inter-State)**													

All of the above to be inclusive of debit notes and credit notes issued during the month

Details of Inward Supplies and Input tax
Annexure 18

				Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
Sl. No.			**Particulars**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**
Details of Inward Supplies																
			All inward supplies													
1			Inward supplies on which tax is charged by supplier													0
2			Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier													
3			Inward supplies liable to tax under reverse charge mechanism													0
4			Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)													
5			Inward supplies received from composition suppliers													
6			Exempt inward supplies													0
	A		Wholly Exempt Inward Supplies													0
	B		Partly Exempt Inward Supplies (exempt portion)													0
7			Non-GST Inward supplies													0
			Tax on inward supplies													
1			Inward supplies on which tax is charged by supplier													0
2			Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier													
3			Inward supplies liable to tax under reverse charge mechanism													0
4			Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)													
5			Inward supplies received from composition suppliers													
6			Exempt inward supplies													0
	A		Wholly Exempt Inward Supplies													0
	B		Partly Exempt Inward Supplies (exempt portion)													0
7			Non-GST Inward supplies													0
6(1)			**5% inward supplies**													
	A		**5% values intra-State inward supplies**													
		(i)	Inward supplies on which tax is charged by supplier													0
		(ii)	Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier													0
		(iii)	Inward supplies liable to tax under reverse charge mechanism													
		(iv)	Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)													
	B		**2.5% CGST**													
		(i)	Inward supplies on which tax is charged by supplier													
		(ii)	Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier													
		(iii)	Inward supplies liable to tax under reverse charge mechanism													
		(iv)	Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)													
	C		**2.5% SGST**													
		(i)	Inward supplies on which tax is charged by supplier													
		(ii)	Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier													
		(iii)	Inward supplies liable to tax under reverse charge mechanism													
		(iv)	Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)													
6(2)	A		**5% values inter-State inward supplies**													
		(i)	Inward supplies on which tax is charged by supplier													
		(ii)	Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier													
		(iii)	Inward supplies liable to tax under reverse charge mechanism													
		(iv)	Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)													
	B		**5% IGST**													
		(i)	Inward supplies on which tax is charged by supplier													
		(ii)	Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier													
		(iii)	Inward supplies liable to tax under reverse charge mechanism													
		(iv)	Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)													
7(1)			**12% inward supplies (intra-State)**													
7(2)			**12% inward supplies (inter-State)**													
8(1)			**18% inward supplies (intra-State)**													
8(2)			**18% inward supplies (inter-State)**													
9(1)			**28% inward supplies (intra-State)**													
9(2)			**28% inward supplies (inter-State)**													
10(1)			**Compensation Cess (intra-State)**													
10(2)			**Compensation Cess (inter-State)**													

All of the above to be inclusive of debit notes and credit notes received during the month

Details of Net tax
Annexure 19

		Amounts	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*	*Amounts*
	Particulars	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Total**
I	**CGST**													
	Output tax on outward supplies													
Add	Reversal u/r 37 for non-payment within 180 days													
Add	ITC claims made but in excess of details declared by supplier													
Add	ISD credit reversed on account of excess distribution													
Add	Increase in liability on issuance of debit notes													
Less	Reduction in liability on issuance of credit notes													
	Total Output tax payable (A)													
	Input tax credit													
	ITC on inward supplies													
	ITC received through ISD													
	Increase in credits on receipt of debit notes													
		0	0	0	0	0	0	0	0	0	0	0	0	0
Less	Goods / services are not used in the course or furtherance of business													
	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)													
	Credit ineligible u/s 17(5)(a) : On motor vehicles and other conveyances													
	Credit ineligible u/s 17(5)(b)(i) : On food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery													
	Credit ineligible u/s 17(5)(b)(ii) : On membership of a club, health and fitness centre													
	Credit ineligible u/s 17(5)(b)(iii) : On rent-a-cab, life insurance and health insurance													
	Credit ineligible u/s 17(5)(b)(iv) : On travel benefits extended to employees on vacation													
	Credit ineligible u/s 17(5)(c) : On works contract services when supplied for construction of an immovable property													
	Credit ineligible u/s 17(5)(d) : On goods / services received for construction of an immovable property on own account													
	Credit ineligible u/s 17(5)(g) : On goods or services or both used for personal consumption;													

	Credit ineligible u/s 17(5)(h) : On goods lost, stolen, destroyed;													
	Credit ineligible u/s 17(5)(h) : On goods written off;													
	Credit ineligible u/s 17(5)(h) : On goods disposed of by way of gift;													
	Credit ineligible u/s 17(5)(h) : On goods disposed of by way of free samples;													
	Credit ineligible u/s 17(5)(i) : In respect of tax paid in accordance with the provisions of sections 74, 129 and 130;													
	Other deductions from input tax credit													
	Reduction in credit on receipt of credit notes													
	Reversal u/r 42													
	Reversal u/r 43													
	Reversal u/r 44													
	Reversal u/r 44A													
	Additions to claim for input tax credit													
Add back	ITC claimed in previous periods added back in the subsequent month due to mismatch of details declared by supplier, now correctly declared by supplier in subsequent tax periods													
Add back	Reclaim of credit wherein output tax to the extent of credit availed had been paid u/s 16(2) r/w rule 37, upon payment of consideration + tax													
	Amount brought forward from previous tax period													
	Total eligible Input Tax Credit (B)													
	Net tax payable (A) - (B)													
II	**SGST**													
III	**IGST**													
IV	**Compensation Cess**													

Reconciliation between the total output tax determined under audit and the details declared in returns
Annexure 20

Particulars	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Output tax													
CGST													
Total output tax payable determined under audit	0	0	0	0	0	0	0	0	0	0	0	0	0
Total output tax payable under monthly returns													
Difference													
Reasons for difference: to be quantified													
Reasons for difference: to be quantified													
Reasons for difference: to be quantified													
Reasons for difference: to be quantified													
Reasons for difference: to be quantified													
SGST													
IGST													
Compensation cess													

Reconciliation - financial statements to returns
Annexure 21

Sl. No.	Particulars	Total
	Revenue from operations	
	Other Income	
	Amount as per financials	**0**
Less	Revenue/Other Income pertaining to other States	
	Amount as per financials (in the State)	**0**
Add:	Sale of fixed assets	
	Unearned revenue (advances)	
	Section 15	
	Taxes, duties, cess etc levied under other laws charged by supplier	
	Amount incurred by recipient but liable to be paid by supplier	
	Interest, late fee or penalty for delayed payment of consideration	
	Incidental expenses charged by the supplier	
	Schedule I	
	Write off and disposal of business assets without consideration, if GST credit was availed	
	Supply of goods / services by <<GSTIN>> to related persons / distinct persons:	
	(i) To employees (excluding gifts per employee upto Rs.50,000)	
	(ii) To distinct persons having same PAN	
	(iii) To other related persons	
	Goods dispatched by GSTIN to agents to the extent sale is not made / recognised	
Less:	Unbilled revenue *(Considering the provisions of Section 13(2) of the CGST Act, 2017)*	
	Revenue by way of supplies made through agents where tax paid in PY upon initial dispatch	
	Revenue from transactions not a 'supply' under the GST law	
	Revenue omitted to be declared in the Annual Return	
	Revenue against which Time of Supply has occurred in the previous year	
	Amount as per Annual Return (in a State)	**0**

Details of ITC mismatches and reclaim during the year
Annexure 22

	CGST				SGST				IGST			
Month	**No. of mismatches**	**Mismatched and added to output tax liability**	**Re-claimed in subsequent months**	**No. of reclaims**	**No. of mismatches**	**Mismatched and added to output tax liability**	**Re-claimed in subsequent months**	**No. of reclaims**	**No. of mismatches**	**Mismatched and added to output tax liability**	**Re-claimed in subsequent months**	**No. of reclaims**
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												
Jan												
Feb												
Mar												
Total												

Details of discharge of liabilities
Annexure 23

A

	CGST				SGST				IGST				Cess			
Month	Liability	Credit utilised	Cash utilised	Ratio	Liability	Credit utilised	Cash utilised	Ratio	Liability	Credit utilised	Cash utilised	Ratio	Liability	Credit utilised	Cash utilised	Ratio
Apr																
May																
Jun																
Jul																
Aug																
Sep																
Oct																
Nov																
Dec																
Jan																
Feb																
Mar																
Total																

B

	CGST				SGST				IGST				Cess			
Liability for the month	Liability	Delay	Date of off-setting liability in returns	Interest	Liability	Delay	Date of off-setting liability in returns	Interest	Liability	Delay	Date of off-setting liability in returns	Interest	Liability	Delay	Date of off-setting liability in returns	Interest
Apr																
May																
Jun																
Jul																
Aug																
Sep																
Oct																
Nov																
Dec																
Jan																
Feb																
Mar																
Total																

Details of provisional assessment
Annexure 24

A

Date of filing application	Reason for application made for provisional assessment	Value of supplies effected during the year	CGST	SGST	IGST	Cess	Status of assessment	Brief summary of conclusion of assessment	Additional liability / refund			
									CGST	SGST	IGST	Cess

B

Date of filing application in PY	Brief summary of conclusion of assessment	Additional liability / refund			
		CGST	SGST	IGST	Cess

Details of exports made under the cover of a bond / LUT
Annexure 25

Bond / LUT	Date of execution of Bond / LUT	Jurisdiction (Centre / State)	Bond / LUT No. (if any)	Period of validity	Bank Guarantee No.	Amount involved	Name of the Bank and Branch

Details of transactions where incurred tax paid
Annexure 26

	Incorrect tax paid			Appropriate tax applicable			Appropriate tax paid			Refund claimed		
Month	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**	**CGST**	**SGST**	**IGST**
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												
Jan												
Feb												
Mar												
Total												

Documentation
Annexure 27

Document type	Series	From	Date of issue	To	Date of issue
Tax invoice u/r 46					
Bill of supply u/r 49					
Receipt voucher u/r 50					
Refund voucher u/r 51					
Payment voucher u/r 52					
Credit note u/r 53					
Debit note u/r 53					
Delivery challan u/r 55					

No. of cancellations	Net valid documents	Aggregate value of cancelled documents	Reason for cancellation from the drop down

Incorrect/incomplete details of re
Incorrect value / tax;
Incorrect place of supply;
Incorrect nature of tax;
Incorrect particulars of the transa
Supply not effected;
Supply rejected;
Others.

Details of taxable supplies where the value was below Rs.200, for which no tax invoice was li
Annexure 28

Month	No. of transactions	Total value	CGST	SGST	IGST
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					
Total					