Introduction of New Returns Scheme-CA Vinamar Gupta

New GST Return Formats: Implementation Schedule

Tax Period	GSTR 3B	GST PMT 08	GSTR 1	GST RET 1	GST ANX 1	Invoice Upload
	Large Taxpayer (>5 Crore)					
October 2019	✔	✘	✘	✘	✔	✔
November 2019	✔	✘	✘	✘	✔	✔
December 2019	✘	✘	✘	✔	✔	✔
January 2020	✘	✘	✘	✔	✔	✔
	Small Taxpayer (<5 Crore)					
October 2019	✘	✔	✘	✘	✘	✔
November 2019	✘	✔	✘	✘	✘	✔
December 2019	✘	✘	✘	✘	✘	✔
January 2020	✘	✔	✘	✔ (October - December Quarter)	✔ (October - December Quarter)	✔

<u>37th Meeting of the GST Council, Goa 20 September, 2019</u>

New return system now to be introduced **from April, 2020** (earlier proposed from October, 2019), in order to give ample opportunity to taxpayers as well as the system to adapt and accordingly specifying the due date for furnishing of return in FORM GSTR-3B and details of outward supplies in FORM GSTR-1 for the period October, 2019 - March, 2020

70.22% Annual Turnover less than 5 Crore

Can opt for quarterly filing of return

28% Having annual turnover less than 5 Crore and making only B2C Supplies

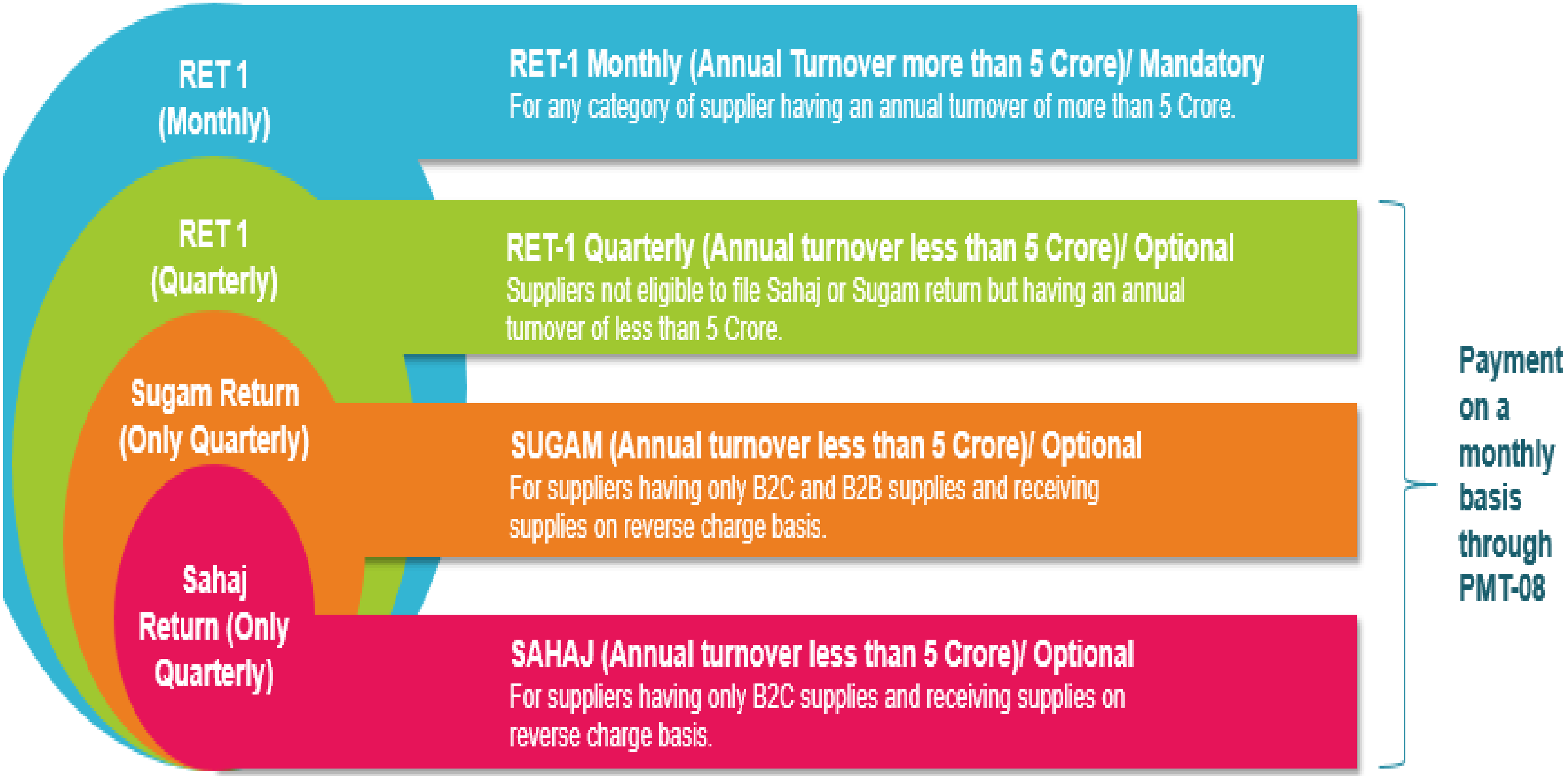
Can take advantage of simple SAHAJ Returns

22.73% Nil Turnover

Simple SMS for NIL filers of return

7.06% Annual Turnover more than 5 Crore

Will have to go for monthly return filing


RET 1 (Monthly)
RET-1 Monthly (Annual Turnover more than 5 Crore)/ Mandatory
For any category of supplier having an annual turnover of more than 5 Crore.
RET 1 (Quarterly)
RET-1 Quarterly (Annual turnover less than 5 Crore)/ Optional
Suppliers not eligible to file Sahaj or Sugam return but having an annual turnover of less than 5 Crore.
Sugam Return (Only Quarterly)
SUGAM (Annual turnover less than 5 Crore)/ Optional
For suppliers having only B2C and B2B supplies and receiving supplies on reverse charge basis.
Sahaj Return (Only Quarterly)
SAHAJ (Annual turnover less than 5 Crore)/ Optional
For suppliers having only B2C supplies and receiving supplies on reverse charge basis.
Payment on a monthly basis through PMT-08

Normal Return Structure for Monthly/Quarterly returns

Profile

Form GST ANX-I

Form GST ANX-2

Form GST RET-1

Form GST ANX-IA

Form GST RET-IA

Form GST PMT-08

New GST Returns

FORM GST RET-1 (Normal Monthly)

- Taxpayers whose aggregate turnover in the preceding financial year was above Rs.5 Crore will have to file monthly return.
- This return needs to be filed monthly by 20th of the month succeeding the month to which the tax liability pertains.
- Monthly return in FORM GST RET-1 needs to be filed based on FORM GST ANX – 1 and FORM GST ANX – 2 .

FORM GST RET-1 (Normal Quarterly)

- Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore can file this return.
- This return needs to be filed quarterly by 20th of the month succeeding the quarter to which the tax liability pertains.
- Tax has to be paid on monthly basis through FORM GST PMT-08.

FORM GST RET-2 (SAHAJ Quarterly)

- Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore and have supplies only to consumers and unregistered persons (B2C supplies) can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on quarterly basis, but pay tax on monthly basis through FORM GST PMT-08.
- Taxpayers opting to file Sahaj can declare outward supply under B2C category and inward supplies attracting reverse charge only. E-commerce operators are ineligible to file Sahaj.

FORM GST RET-3 (SUGAM Quarterly)

- Taxpayers whose aggregate turnover in the preceding financial year was upto Rs.5 Crore and have made supplies to consumers and un-registered persons (B2C) and to registered persons (B2B) can file this return based on FORM GST ANX – 1 and FORM GST ANX – 2 on quarterly basis, but pay tax on monthly basis through FORM GST PMT-08.
- Taxpayers opting to file Sugam can declare outward supply under B2C and B2B category and inward supplies attracting reverse charge only. E-commerce operators are ineligible to file Sugam.

FORM GST ANX-1

- Three important details need to be declared in FORM GST ANX – 1.

Outward Supplies

Inward Supplies attracting Reverse Charge

Details of import of Goods & Services

- Supplier can upload invoice details and the recipient can view them and take action on real time basis.
- Inward supplies attracting reverse charge will be reported only by the recipient.
- Option is available to include details omitted in the previous tax periods.

Edit/Amendment of uploaded documents
FORM GST- ANX-1A

- The amendment of details of earlier tax period can be made in FORM GST ANX-1A before the due date of September return following the end of the financial year or the actual date of furnishing relevant annual return, whichever is earlier.

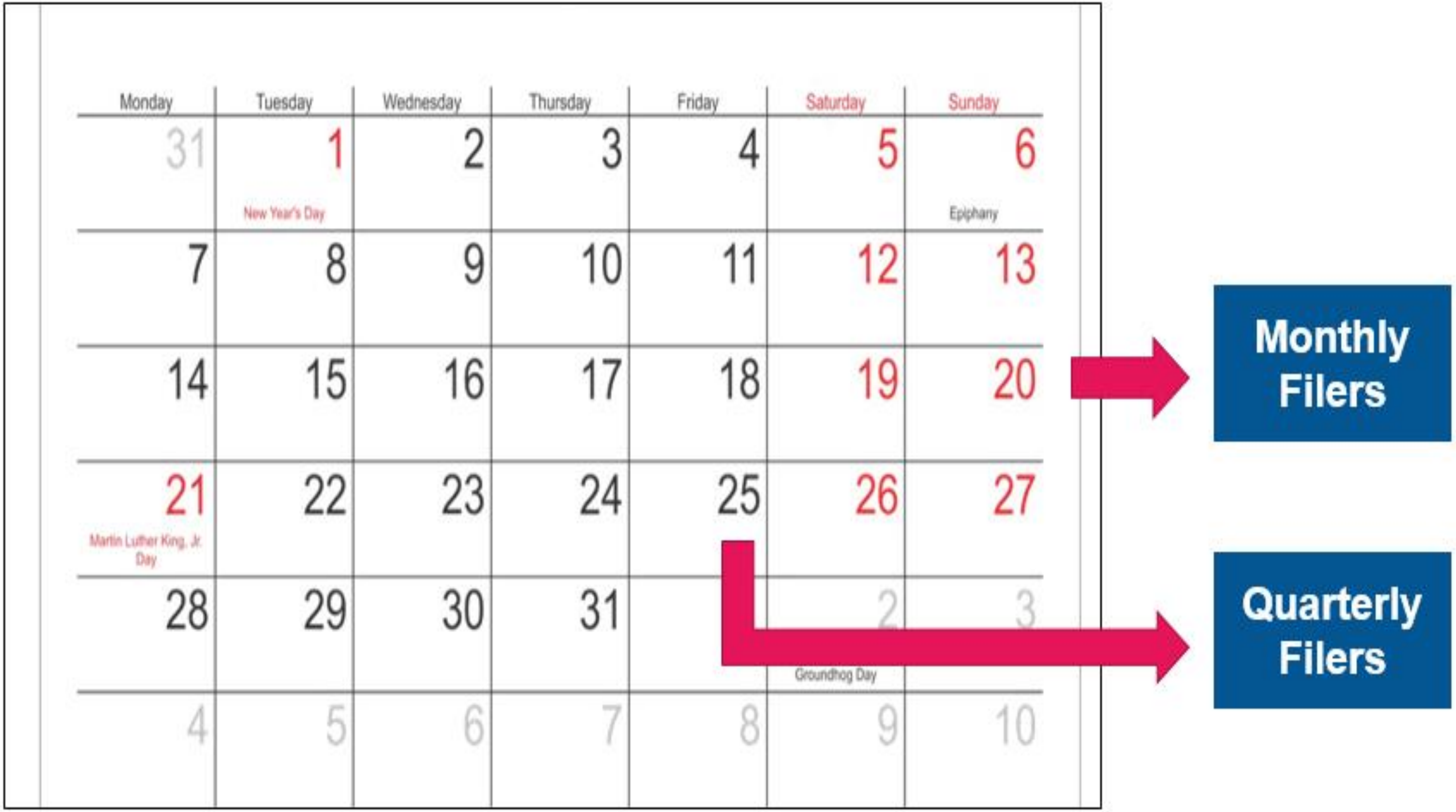
Editing of documents can be done only by supplier. Editing by supplier is allowed only if recipient has not accepted such supply. If already accepted, unless reset/unlock by recipient details cannot be edited by supplier.

- Recipient filing monthly returns can accept details uploaded by supplier till 10th of following month.
- Recipient filing Quarterly returns can accept details uploaded by supplier till 10th of the month succeeding the quarter for which the return is being filed.

- Documents rejected by the recipient shall be conveyed to the supplier only after filing of the return by the recipient.
- Supplier may edit the rejected documents before filing any subsequent return. However, credit will be made available to recipient through the next FORM GST ANX-2 for the recipient. The tax liability for such edited documents will be accounted for in the same tax period.

FORM GST ANX-2

- Details of documents uploaded by the corresponding supplier(s) will be auto populated in FORM GST ANX-2 and recipient can take action on the auto populated documents to – accept, reject or to keep pending on continuous basis after 10th of the following month on which it was uploaded by supplier. Accepted documents would not be available for amendment at the corresponding supplier's end.
- Supplier may edit rejected documents before filing subsequent return. However, credit will be available to recipient through next FORM GST ANX-2. The tax liability will be accounted for in the same tax period.



Monday
Tuesday
Wednesday
Thursday
Friday
Saturday
Sunday
31
1
New Year's Day
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Epiphany
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Martin Luther King, Jr. Day
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31
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Groundhog Day
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10
Monthly Filers
Quarterly Filers

Periodicity/Turnover Defaults

- Periodicity of filing return will be **deemed to be monthly** for all taxpayers unless quarterly filing of the return is opted for.
- **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**.
- The periodicity of the return filing will **remain unchanged during the next financial year** unless changed before filing the first return of that year.
- 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

Limitations on Option regarding Type of return

- The taxpayers opting to file quarterly return **can choose to file any of the quarterly return** namely – Sahaj, Sugam or Quarterly (Normal).

Downgrading

- 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.**

Upgrading

- 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.**

Sahaj-Scope and Limitations

- 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. [Hence supplies through 9(5) operators is allowed]
- 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. [Mainly Export/Import of Goods/services]
- However, such taxpayers may make **Nil rated, exempted or Non-GST supplies** which need not be declared in the said return.

Sugam-Scope and Limitations

- 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.

- **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.**

Returns not filed for consecutive two months by the supplier

- Indication in FORM GST ANX - 2 to the recipient that credit shall not be available
- However uploaded invoices will be visible but recipient cannot avail ITC on such invoices
- Recipient to reject or keep such invoices pending till the supplier files return

Liability

ANX-1

Report Liability

The invoice level liability gets declared in ANX-1 and uploaded on portal.

ITC

ANX-2

Information on ITC

The suppliers ANX-1 invoices gets populated into the ANX-2 of the recipient. The recipient can accept/ reject or keep the invoices pending. The accepted invoices make the final ITC.

Cash

Cash Ledger

Cash Availability

The taxpayer creates a challan on the portal and deposits cash. The cash cash thus deposited gets populated into the Electronic Cash Ledger of the taxpayer.

Payment

RET/ PMT-08

Payment

Through RET-1/2/3, the taxpayer pays the auto-populated liability (from ANX-1) by utilizing cash and ITC (auto-populated through ANX-2) both.

NIL Return

What is meant by NIL Return ?
Taxpayers who have no purchases, no output tax liability and no input tax credit to avail in any quarter of the financial year shall file one NIL return for the entire quarter. Hence the concept if NIL return has been envisaged with reference to quarter and not month. **[Para 2 of Part A]**
How shall return for Ist and 2nd month of quarter be filed in case of NIL return ?
In month one and two of the quarter, taxpayer shall report NIL transaction by sending a SMS. Hence whether monthly NIL return can be filed at portal directly, has not been clarified. **[Para 2 of Part A]**
How can quarterly NIL return be filed ?
Quarterly NIL return can either filed at the portal directly or by sending SMS. What number and syntax for SMS shall be used has not been clarified as yet. **[Para 2 of Part A]**

Uploading of Invoices

What shall be periodicity of uploading invoices ?
Under present scheme of returns, the invoices are uploaded monthly or quarterly as per turnover of taxpayer. However in new return scheme, There would be facility for continuous uploading of invoices by the supplier anytime during the month **[Para 3 of Part A]**
Whether uploaded invoices of suppler can be viewed by recipient ?
Yes, uploaded invoice shall be continuously visible to the recipient. **[Para 3 of Part A]**
What is viewing facility and “inward annexure” ?
The screen where it shall be visible to the recipient is hereafter called “viewing facility” (shown as “inward annexure” in the return document). **[Para 3 of Part A]**
Apart from unloaded invoices, what else can be viewed by recipient of supply ?
1. After the due date for the filing of return is over, the recipient shall also be able to see the return filing status of the supplier **2. Viewing facility shall also show the trade name of the supplier.** **[Para 3 of Part A]**

What is the significance of allowing view of return filing status of supplier to the recipient ?
Viewing of return filing status of supplier has been allowed so that recipient be aware whether the tax liability on purchases made by him has been discharged by the supplier or not. [Para 3 of Part A]
Whether ITC be claimed against uploaded invoices ?
Uploaded invoice would be a valid document for availing input tax credit. [Para 3 of Part A] **Only the invoices or debit notes uploaded by the supplier on the common portal shall be the valid document for availing input tax credit by the recipient. [Para 6 of Part A]**
Till what time uploading of invoice is permitted ?
Invoices uploaded by the supplier by 10th of succeeding month shall be auto-populated in the liability table of the main return of the supplier. [Para 3 of Part A]

At what time input tax credit can be availed by recipient for invoices uploaded by the supplier ?

Invoices for April uploaded till 10th May shall be available for claiming input tax credit by 11th May. These invoices shall be available for availing input tax credit in the return filed by the recipient. [Para 4 of Part A]

How shall recipient get credit for invoices uploaded by the supplier for April after 10th May.

Invoices uploaded after 10th of next month by the supplier shall get posted in the relevant field of the return of the subsequent month of the recipient.

For example, if invoice no. 1 of April is uploaded on 8 th of May and invoice no. 2 of April is uploaded on 15th of May by the supplier, the recipient shall be able to avail input tax credit for invoice no. 1 with the return of April filed on say 20th May and for invoice no. 2 he shall be able to avail input tax credit with the return filed for the month of May, filed on say 20th of June. [Para 4 of Part A]

If the recipient shall get credit for invoices uploaded by the supplier after 10th of subsequent month, in his return for subsequent month, whether the liability of supplier shall also get shifted to next month ?

Supplier's liability for invoices uploaded for previous month from 11th to 20th of next month shall not get shifted to next month and shall be liable for payment of tax along with other liabilities of previous month. [Para 4 of Part A]

There would be a facility to file two amendment returns for each tax period within the time period specified in section 39(9) of the CGST Act, 2017. [Para 20 of Part A] The amendment to FORM GST ANX-1 can be filed as many times as provided in the Act read with the rules made thereunder [Instruction No. 3 to ANX-1A]

Amendment Return

- **Missing documents of prior period(s)** shall not be reported in this amendment annexure (ANX-1A) but can be reported in FORM GST ANX-1 itself
- The invoices /documents on which **refund has already been claimed by the supplier/recipient** shall not be open for amendment
- Amendment in relation to **table 3B (B2B), 3E , 3F [Supply to SEZ]and 3G [Deemed Exports]** shall be carried out in FORM GST ANX-1 of the main return (FORM GST RET-1) itself.

Process of Reporting of ITC on Invoices not uploaded by the supplier

In a case where the supplier has made a supply in April but has not reported the same in FORM GST ANX-1 till 10th 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

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

Where the supplier concerned has not uploaded the invoices in FORM GST ANX-1 of April, May or June tax period till 10th July, the recipient shall report the same, document wise in this table in FORM GST ANX-1 of June.

Where the supplier concerned has not uploaded the invoices in FORM GST ANX-1 of April, May or June tax period till 10th July, the recipient shall report the same, document wise in this table in 3L of FORM GST ANX-1 of June.

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

& Services Tax (GST) | User

services.gst.gov.in/services/auth/dashboard

eing controlled by automated test software.

Skip to Main Content A + A -

Goods and Services Tax

KRISHNA GUPTA 0

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help | e-Way Bill System | New Return (Trial)

Registration | Ledgers | Returns | Payments | User Services | Refunds

Returns Dashboard
New Return (Trial)
Manage Return Profile (Trial)
View e-Filed Returns
Track Return Status
Transition Forms
ITC Forms
Annual Return
TDS and TCS credit received

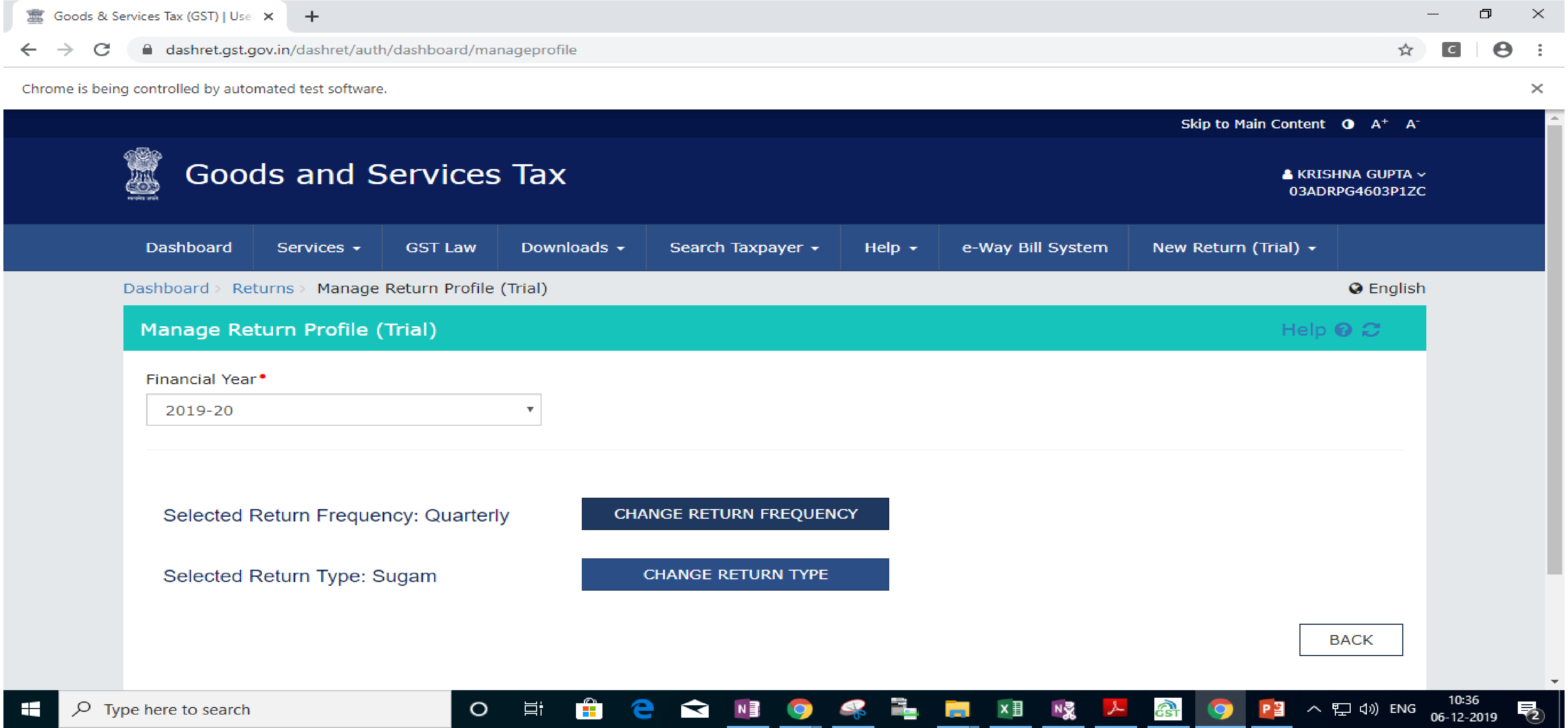
Electronic Cash Ledger	0	0	0	0
Electronic Credit Ledger	**0**	**0**	**0**	**0**

No record found

FILE RETURNS › PAY TAX ›

gst.gov.in/dashret/auth/dashboard

Manage Return Profile



Manage Return Profile

Manage Return Profile (Trial)

Help

FY : 2019-20

Please provide answers to following questions to prepare your dashboard. If you need help to select your return Click Here

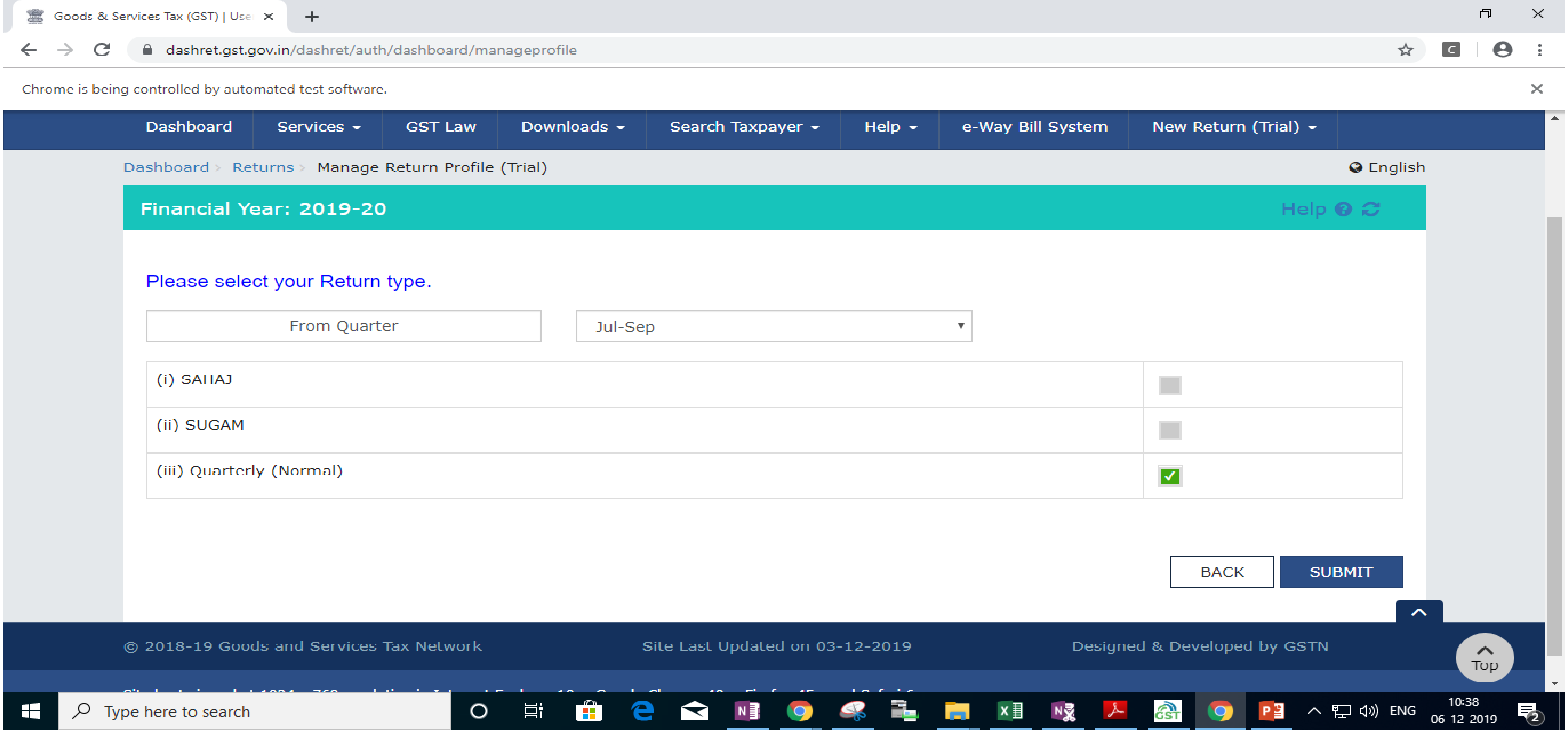
Sr. No.	Description	Options
1	Was your aggregate turnover during preceding financial year upto rupees 5.00 Cr?	YES NO
2	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	YES NO
3	If reply is 'Yes' at Sr. No. 2, choose your return -	
	(i) SAHAJ	
	(ii) SUGAM	
	(iii) Quarterly (Normal)	

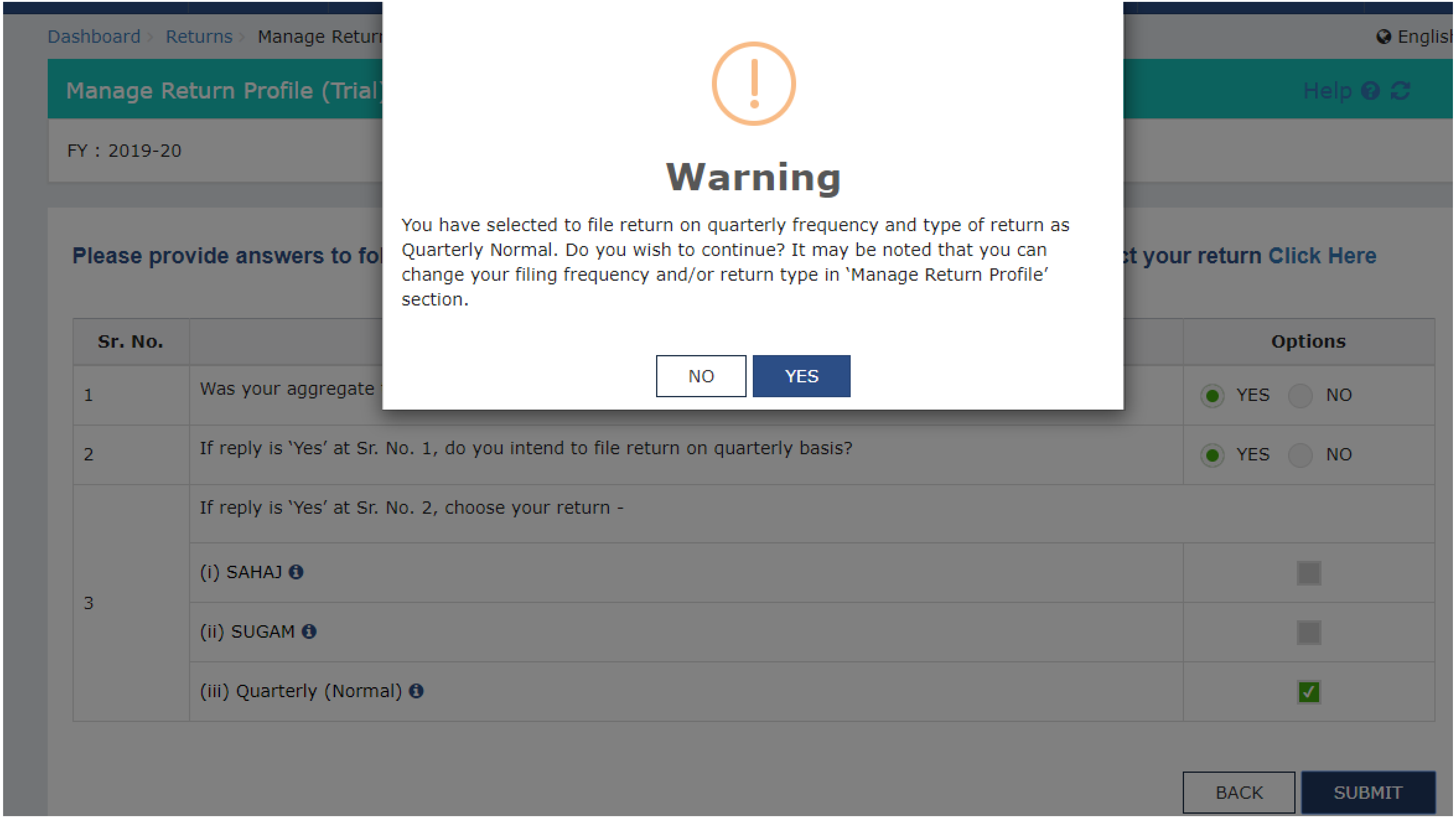
Please provide answers to following questions to prepare your dashboard. If you need help to select your return Click Here

Sr. No.	Description	Options
1	Was your aggregate turnover during preceding financial year upto rupees 5.00 Cr?	YES NO
2	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	YES NO
3	If reply is 'Yes' at Sr. No. 2, choose your return -	
	(i) SAHAJ	✓
	(ii) SUGAM	
	(iii) Quarterly (Normal)	

BACK SUBMIT

Return Type


Goods & Services Tax (GST) | Use
dashret.gst.gov.in/dashret/auth/dashboard/manageprofile
Chrome is being controlled by automated test software.
Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help
e-Way Bill System
New Return (Trial)
Dashboard > Returns > Manage Return Profile (Trial)
English
Financial Year: 2019-20
Help
Please select your Return type.
From Quarter
Jul-Sep
(i) SAHAJ
(ii) SUGAM
(iii) Quarterly (Normal)
BACK
SUBMIT
© 2018-19 Goods and Services Tax Network
Site Last Updated on 03-12-2019
Designed & Developed by GSTN
Top
Type here to search
ENG
10:38
06-12-2019


Dashboard › Returns › Manage Retur
English
Manage Return Profile (Trial
Help
FY : 2019-20
Please provide answers to fo
t your return Click Here
Sr. No.
Options
1
Was your aggregate
YES NO
2
If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?
YES NO
3
If reply is 'Yes' at Sr. No. 2, choose your return -
(i) SAHAJ
(ii) SUGAM
(iii) Quarterly (Normal)
BACK
SUBMIT
Warning
You have selected to file return on quarterly frequency and type of return as Quarterly Normal. Do you wish to continue? It may be noted that you can change your filing frequency and/or return type in 'Manage Return Profile' section.
NO
YES

New Return (Trial)

HELP

• Indicate mandatory fields

Financial Year•
2019-20

Return Filing Period•
Jul-Sep

Form/Return•
Select Form Type
GST ANX-1: Annexure of supplies
GST ANX-2: Annexure of inward supplies

Preparation Mode•
Select Mode

BACK
PROCEED

New Return (Trial)

HELP

• Indicate mandatory fields

Financial Year •	Return Filing Period •	Form/Return •	Preparation Mode •
2019-20	Jul-Sep	GST ANX-1: Annexure of supplies	Online

BACK PROCEED

Annexure of Supplies

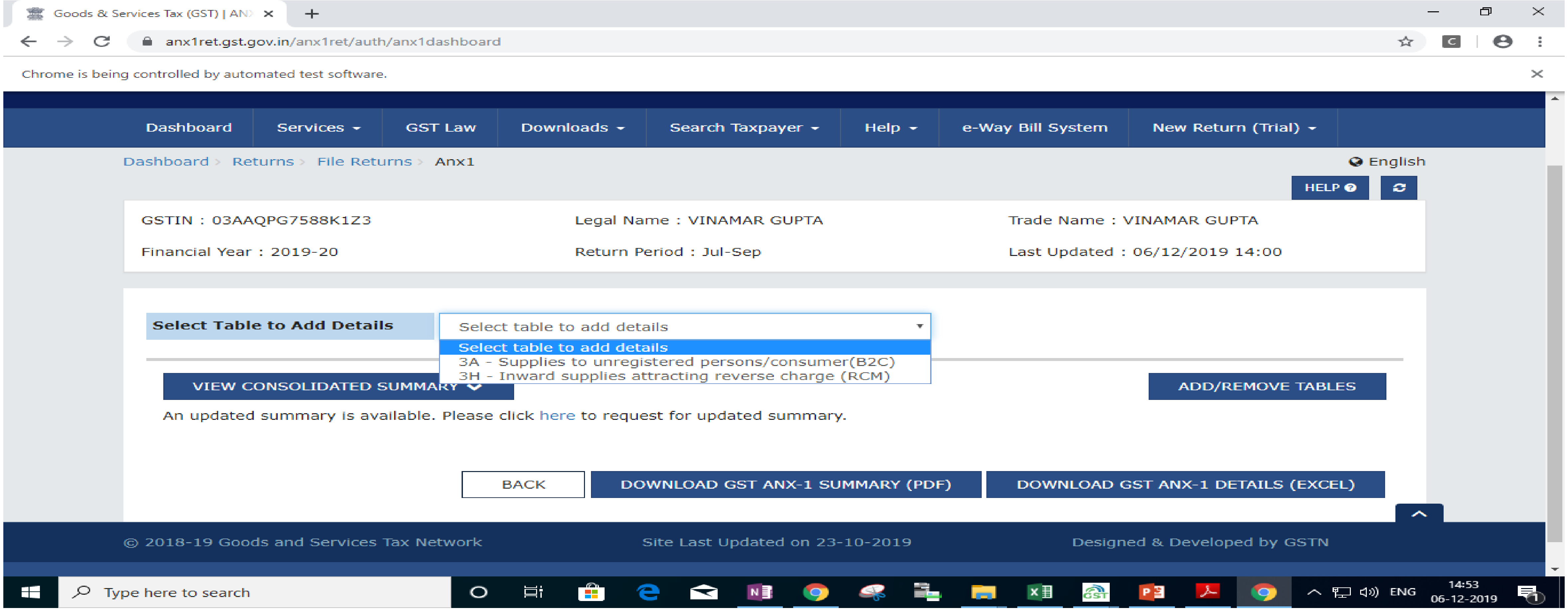
HELP

Please answer the below questions to enable us to show relevant tables

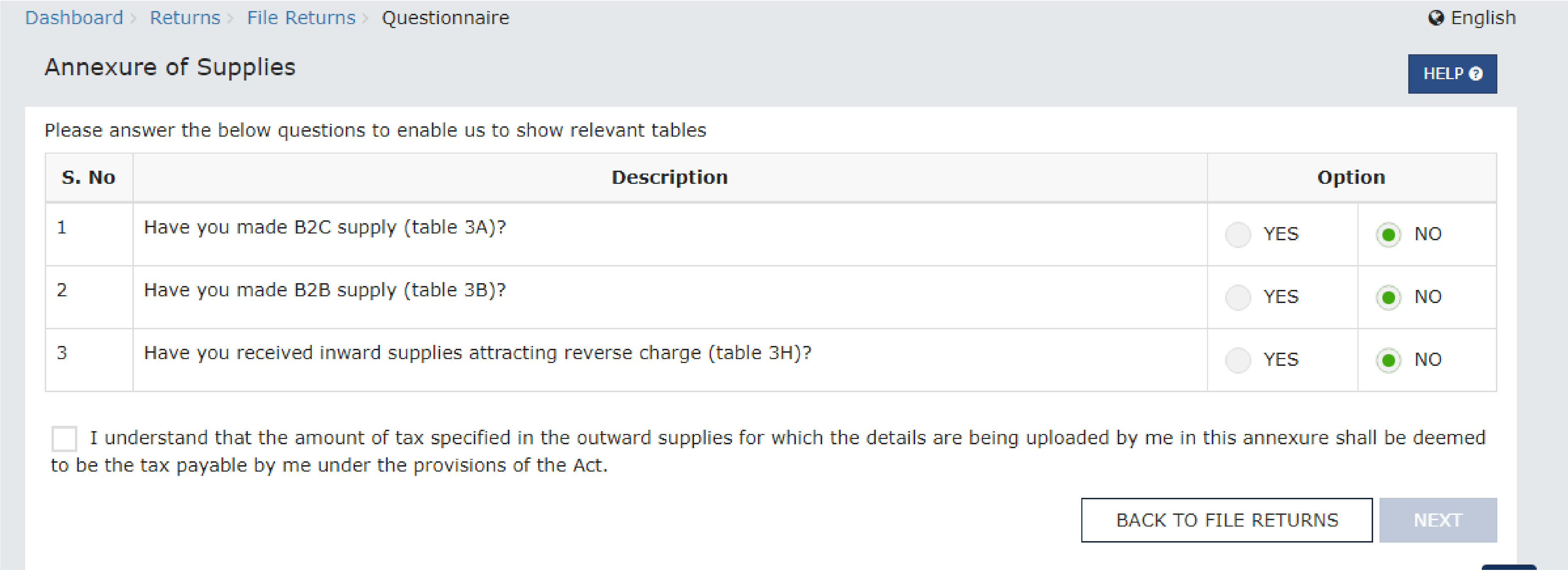
S. No	Description	Option	
1	Have you made B2C supply (table 3A)?	YES	NO
2	Have you made B2B supply (table 3B)?	YES	NO
3	Have you made exports with/without payment of tax (table 3C & 3D)?	YES	NO
4	Have you made supply to SEZ units or SEZ developers with/without payment of tax (table 3E & 3F)?	YES	NO
5	Have you made any supply treated as deemed export (table 3G)?	YES	NO
6	Have you received inward supplies attracting reverse charge (table 3H)?	YES	NO
7	Have you made import of services (table 3I)?	YES	NO
8	Have you made import of goods (table 3J)?	YES	NO
9	Have you imported goods from SEZ units on Bill of entry (table 3K)?	YES	NO
10	Have you made any supply through e-commerce portal on which tax was required to be collected under section 52 (table 4)?	YES	NO

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.

Annexure of Supplies for Sahaj



Annexure of Supplies for Sugam



Dashboard > Returns > File Returns > Questionnaire English

Annexure of Supplies HELP

Please answer the below questions to enable us to show relevant tables

S. No	Description	Option	
1	Have you made B2C supply (table 3A)?	YES	NO
2	Have you made B2B supply (table 3B)?	YES	NO
3	Have you received inward supplies attracting reverse charge (table 3H)?	YES	NO

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.

BACK TO FILE RETURNS NEXT

Select the applicable Table

S. No	Description	Option	
1	Have you made B2C supply (table 3A)?	YES	NO
2	Have you made B2B supply (table 3B)?	YES	NO
3	Have you made exports with/without payment of tax (table 3C & 3D)?	YES	NO
4	Have you made supply to SEZ units or SEZ developers with/without payment of tax (table 3E & 3F)?	YES	NO
5	Have you made any supply treated as deemed export (table 3G)?	YES	NO
6	Have you received inward supplies attracting reverse charge (table 3H)?	YES	NO
7	Have you made import of services (table 3I)?	YES	NO
8	Have you made import of goods (table 3J)?	YES	NO
9	Have you imported goods from SEZ units on Bill of entry (table 3K)?	YES	NO
10	Have you made any supply through e-commerce portal on which tax was required to be collected under section [illegible]	YES	NO

GSTIN : 03ABAFA5474F1ZU | Legal Name : A. S. TRADERS | Trade Name : A.S. TRADERS

Financial Year : 2019-20 | Return Period : Jul-Sep | Last Updated : 05/12/2019 17:25

Select Table to Add Details

Select table to add details

- Select table to add details
- 3A - Supplies to unregistered persons/consumer(B2C)
- 3B - Supplies to registered persons(B2B)
- 3C & 3D - Exports with/without payment of tax (EXP)
- 3H - Inward supplies attracting reverse charge (RCM)
- 3I - Import of services (IMPS)
- 3J - Import of goods (IMPG)

VIEW CONSOLIDATED SUMMA

ADD/REMOVE TABLES

An updated summary is available.

BACK

DOWNLOAD GST ANX-1 SUMMARY (PDF)

DOWNLOAD GST ANX-1 DETAILS (EXCEL)

Applicable Table in Scroll

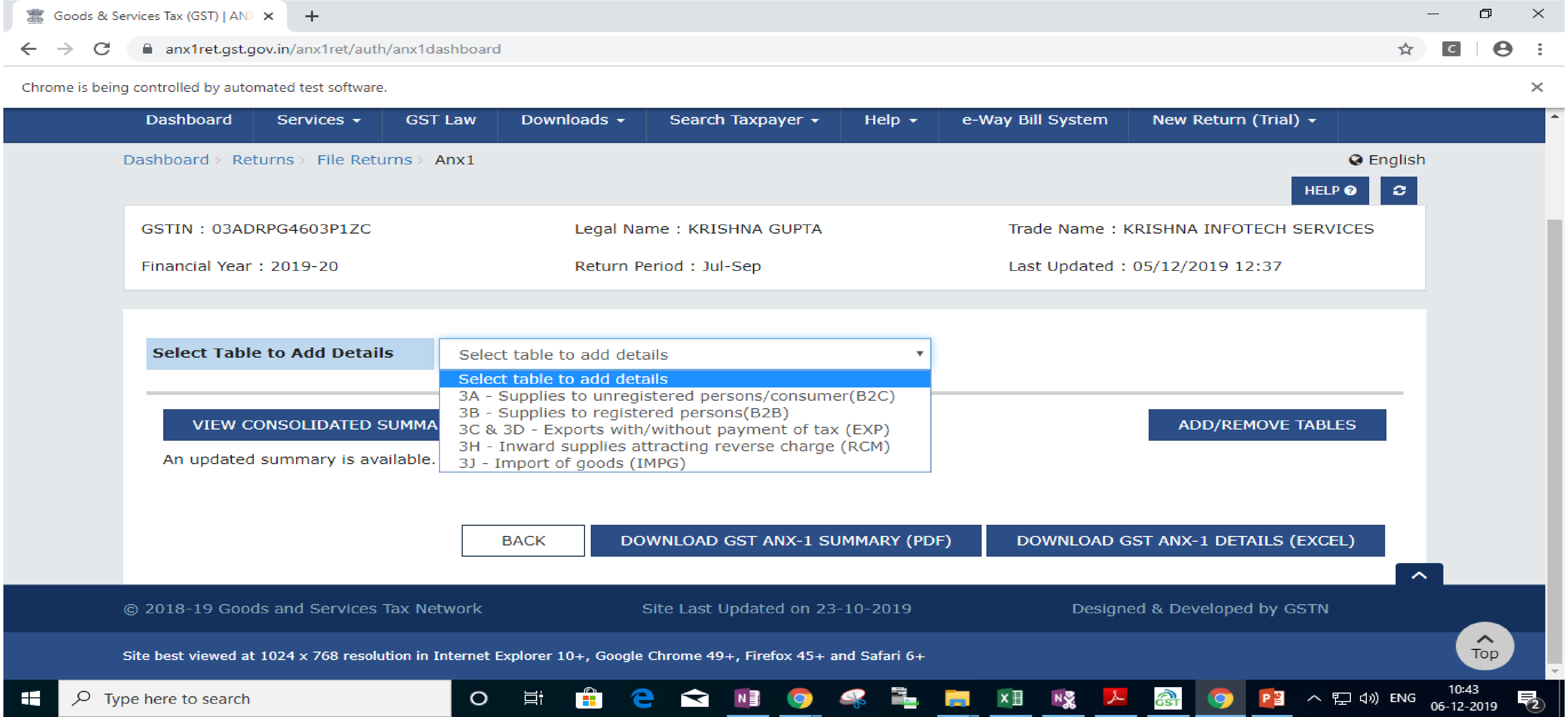


Table 3A (B2C)

☐ Differential % of tax rate ☐ Supply covered under sec 7 of IGST Act

Place of Supply (Name of State/UT) *	Add Details
Punjab(03)	

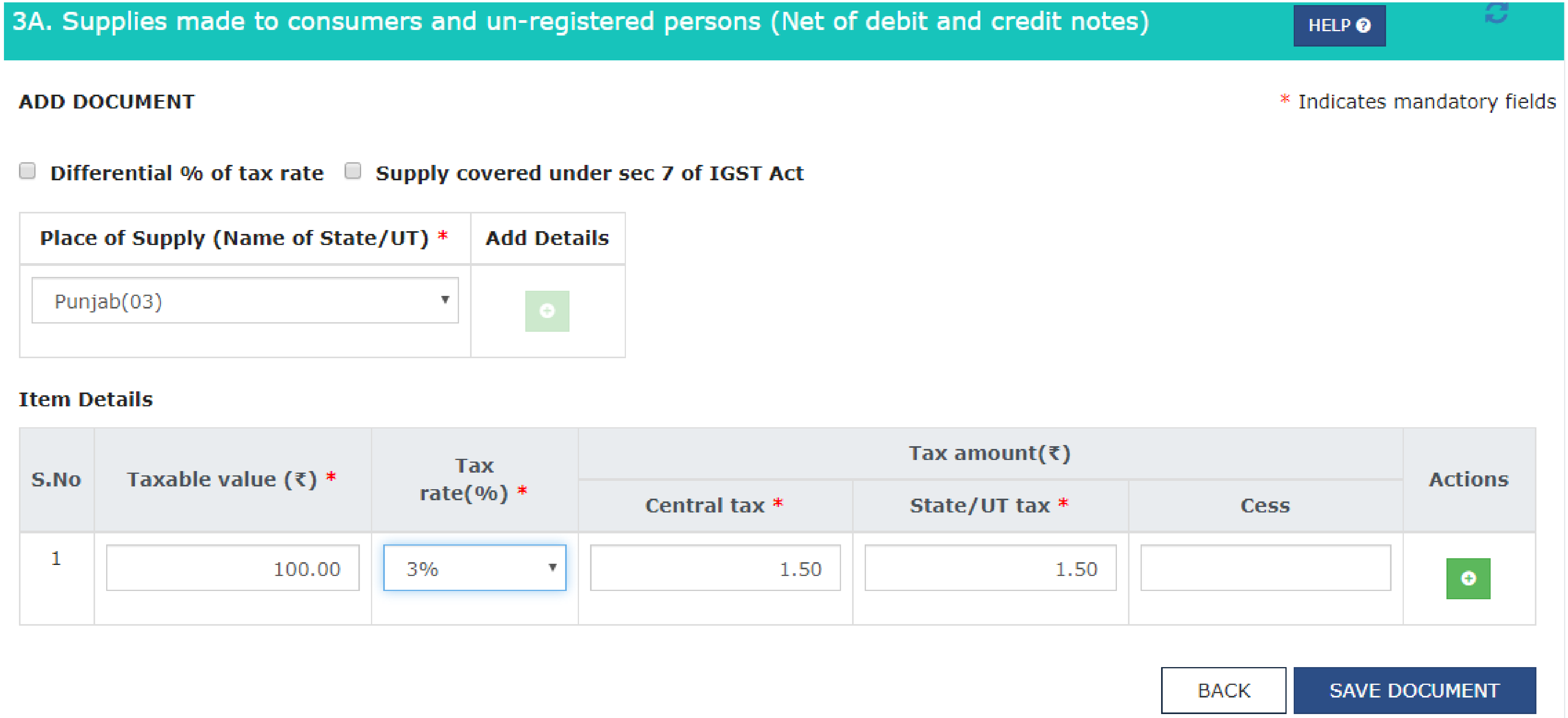
Processed records (Validated successfully)

Search : Search Records Per Page : 5 Download CSV

S.No	Place of Supply (Name of State/UT)	Differential % of tax rate	Supply Covered Under Sec 7 of IGST Act	Supply type	Taxable value (₹)	Tax	
						Integrated tax	Centr
1	Punjab	100%	No	Intra-State	100.00	0.00	
2	Chhattisgarh	100%	No	Inter-State	20.00	1.00	
3	Delhi	100%	No	Inter-State	50.00	0.50	

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.

Add Item Details/After saving Edit+Add



3A. Supplies made to consumers and un-registered persons (Net of debit and credit notes) HELP

ADD DOCUMENT

* Indicates mandatory fields

Differential % of tax rate   Supply covered under sec 7 of IGST Act

Place of Supply (Name of State/UT) *	Add Details
Punjab(03)	

Item Details

S.No	Taxable value (₹) *	Tax rate(%) *	Tax amount(₹)			Actions
			Central tax *	State/UT tax *	Cess	
1	100.00	3%	1.50	1.50		

BACK   SAVE DOCUMENT

One Table for one state

3A. Supplies made to consumers and un-registered persons (Net of debit and credit notes) HELP

Document already exists. ×

ADD DOCUMENT

* Indicates mandatory fields

☐ Differential % of tax rate ☐ Supply covered under sec 7 of IGST Act

Place of Supply (Name of State/UT) *	Add Details
Punjab(03)	

Item Details

S.No	Taxable value (₹) *	Tax rate(%) *	Tax amount(₹)			Actions
			Central tax *	State/UT tax *	Cess	
1	100.00	3%	1.50	1.50		

BACK SAVE DOCUMENT

Select Action for existing state table

Tax amount (₹)			Date of Upload	Status	Action
Central tax	State/UT tax	Cess			
0.05	0.05	0.00	27/11/2019	Uploaded	
0.00	0.00	0.00	27/11/2019	Uploaded	
0.00	0.00	0.00	27/11/2019	Uploaded	

Add Details in Existing Table

Punjab(03)

Item Details

S.No	Taxable value (₹) *	Tax rate(%) *	Tax amount(₹)			Actions
			Central tax *	State/UT tax *	Cess	
1	100.00	3%	1.50	1.50		
2	This field can't be left blank	0%				

Tax rate should be unique for same POS

Item Details

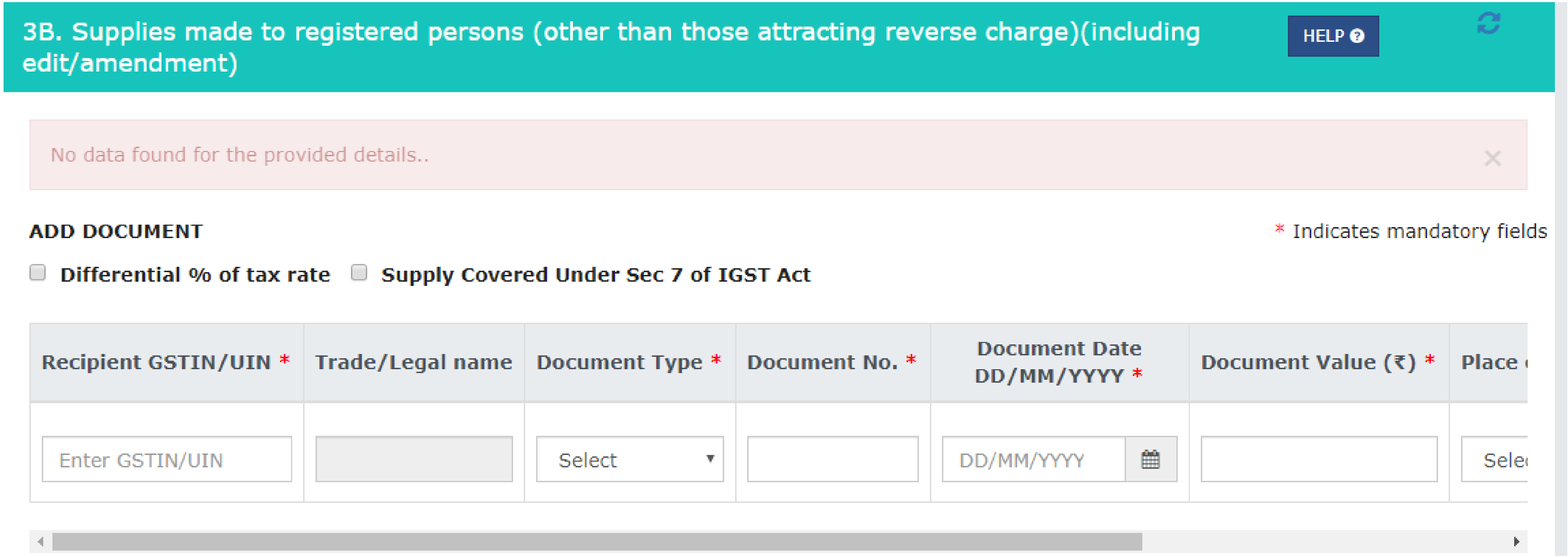
S.No	Taxable value (₹) *	Tax rate(%) *	Tax amount(₹)			Actions
			Central tax *	State/UT tax *	Cess	
1	100.00	3% Tax rate should be unique for the same POS	1.50	1.50		
2	200.00	3% Tax rate should be unique for the same POS	CGST and SGST Values must be equal	0.00 CGST and SGST Values must be equal		

Cess Value is not auto calculated

Item Details

S.No	Taxable value (₹) *	Tax rate(%) *	Tax amount(₹)			Actions
			Central tax *	State/UT tax *	Cess	
1	100.00	3% Tax rate should be unique for the same POS	1.50	1.50		
2	200.00	3% Tax rate should be unique for the same POS	CGST and SGST Values must be equal	0.00 CGST and SGST Values must be equal		

Table 3B: B2B Supplies

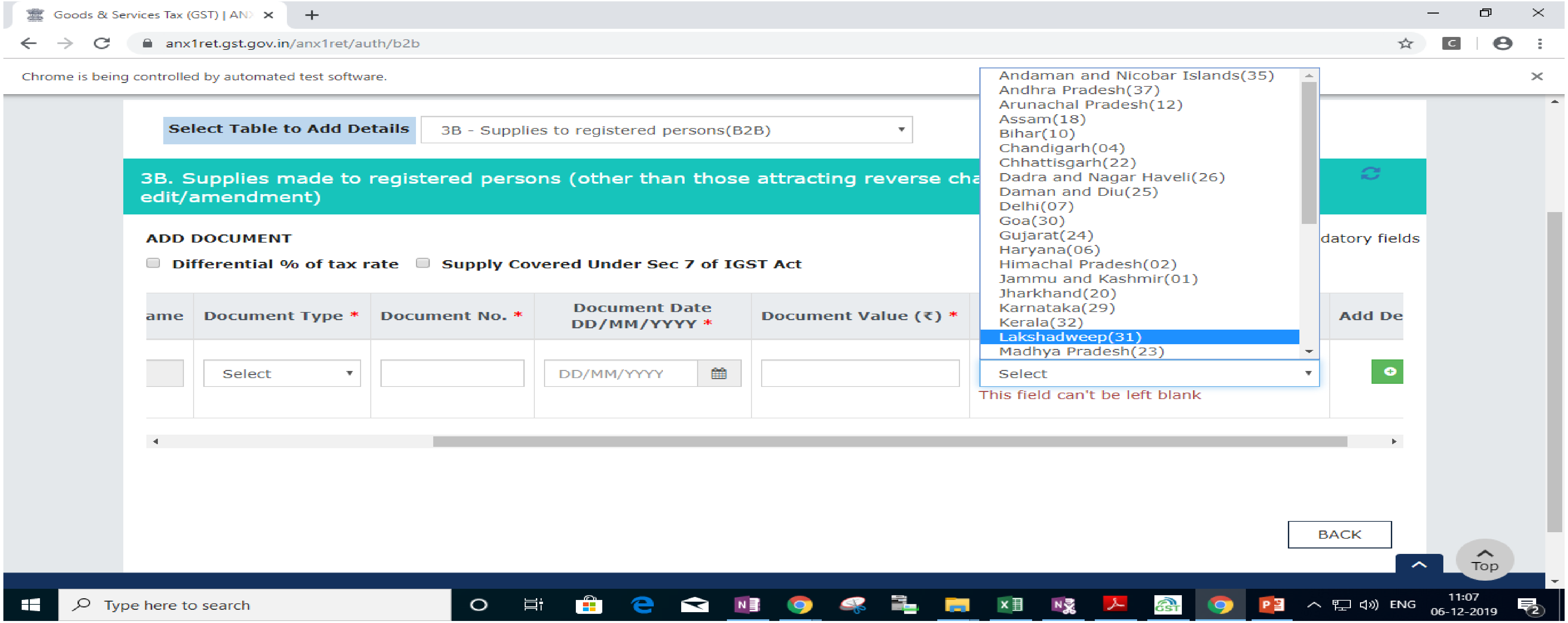


All supplies (other than those attracting reverse charge) made to registered persons (GSTIN/UIN holders i.e. B2B) shall be reported in this table. **Reporting of supplies made to Government department and other entities having TDS registration or through persons having TCS registration shall also be reported here**. This would include amendments, if any.

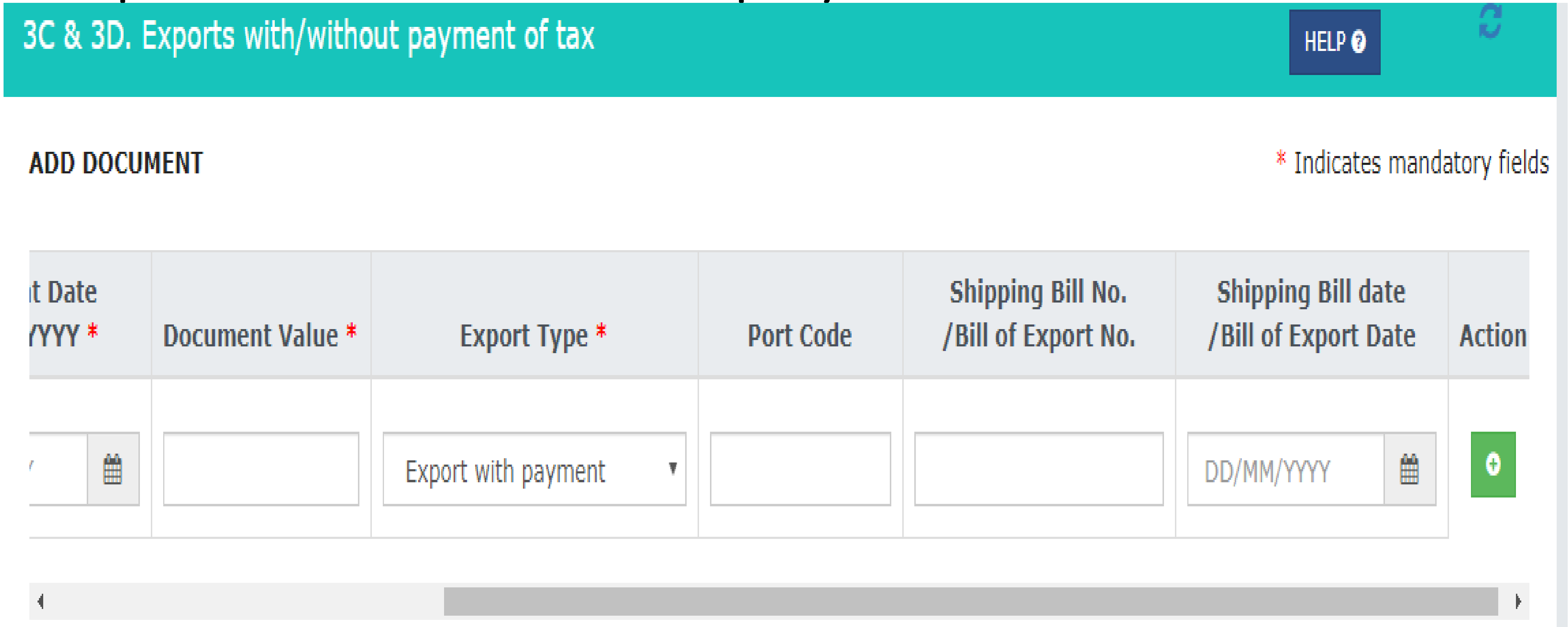
Supplies between SEZ and DTA

- 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.**
- 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. [These services shall not be reported as Import of services in 3I]
- 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.
- The “value” in column 6 shall be the “invoice value” whereas the “taxable value” shall be reported in column 9.

No relevance of writing [Supply u/s 7 of IGST]



Export with/without payment of tax



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.**

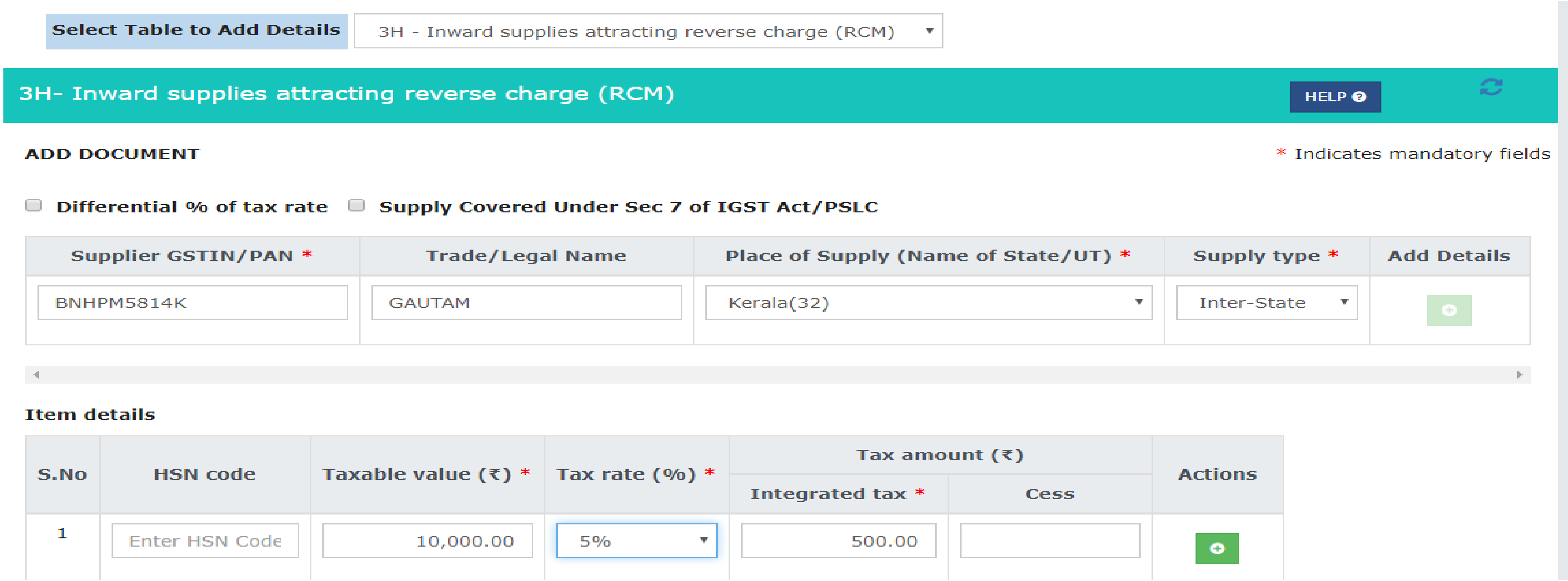
Supplies to SEZ

3E & 3F	• 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. • 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.

Deemed Exports

3G	• All supplies treated as deemed exports shall be reported in this table. This would include amendments, if any. • 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.

GSTIN/PAN Wise detail of RCM to be filled



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.

- Invoice wise details are not required to be reported in this table.
- 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

RCM on advances

- **The amount of advance pa**id for such shall to be declared in the month in which the same was paid
- 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 4D of the said return.** This credit can be availed only on receipt of the supply and issue of invoice by the supplier.

3I: Import of services

3I.Import of services (net of debit/ credit notes and advances paid, if any)

HELP

ADD DOCUMENT

* Indicates mandatory fields

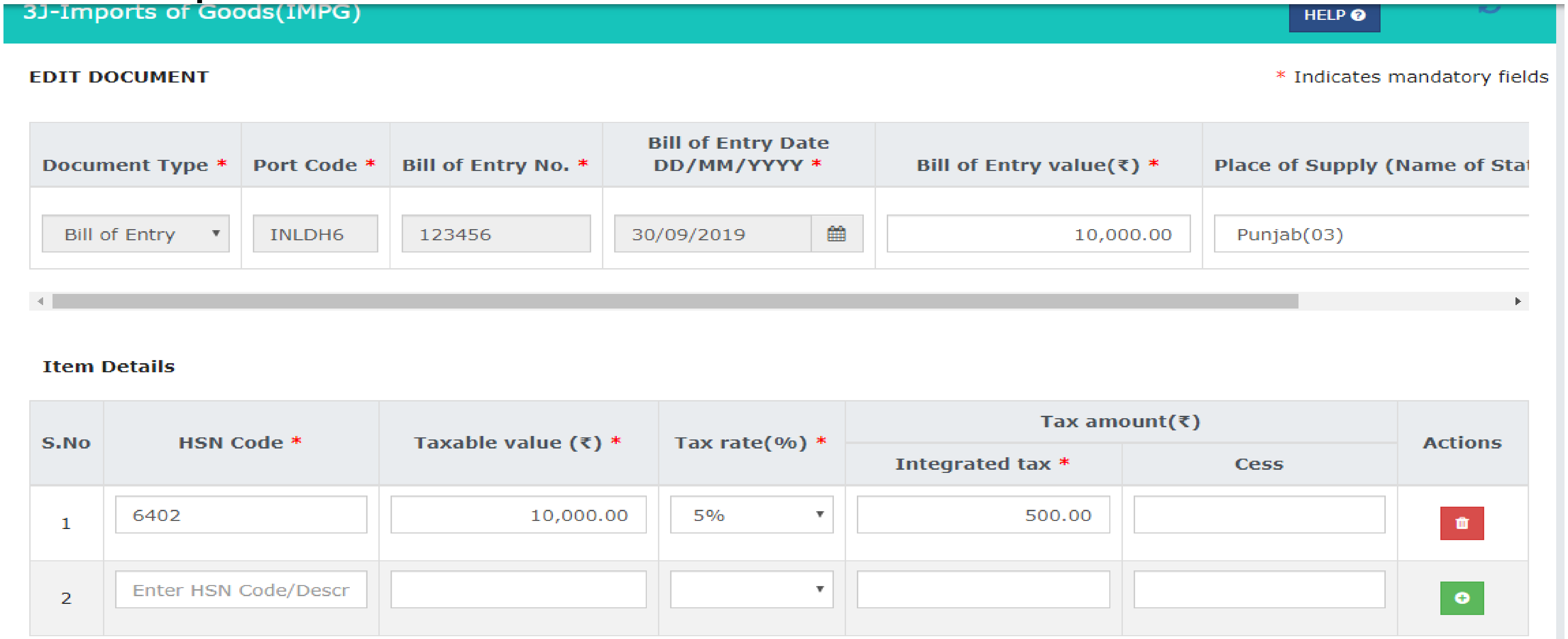
Place of Supply (Name of State/UT) *	Add Details
Punjab(03)	

Item Details

Sr.No	HSN Code *	Taxable Value (₹) *	Rate (%) *	Tax amount(₹)		Actions
				Integrated tax *	Cess	
1	9989	100.00	5%	5.00		

BACK SAVE DOCUMENT

3J: Import of Goods



3J-Imports of Goods(IMPG) HELP

EDIT DOCUMENT

* Indicates mandatory fields

Document Type *	Port Code *	Bill of Entry No. *	Bill of Entry Date DD/MM/YYYY *	Bill of Entry value(₹) *	Place of Supply (Name of Stat
Bill of Entry	INLDH6	123456	30/09/2019	10,000.00	Punjab(03)

Item Details

S.No	HSN Code *	Taxable value (₹) *	Tax rate(%) *	Tax amount(₹)		Actions
				Integrated tax *	Cess	
1	6402	10,000.00	5%	500.00		
2	Enter HSN Code/Descr					

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 **<u>and are not subjected to taxation in this return</u>**. The exact amount of IGST and Cess paid at the port of import may be reported here, to avail input tax credit. 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).

3K: Import of Goods from SEZ on Bill of Entry

- 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.
- **SEZ units / developers making such supplies shall not include such outward supplies in table 3B [but shall report in Table 3D.4 of RET-1 as user input]**

Issues affecting Multiple Tables

- Reporting in table 3J and 3K shall be required till the time the data from ICEGATE and SEZ to GSTN system starts flowing online.
- GSTIN/UIN of the recipient of supplies shall be reported in respect of supplies reported in table 3B, 3E, 3F and 3G.
- 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

Missing Invoices 3L (not available in Trial Run)

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													

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:

(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.

(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.

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 10th 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:

Where the supplier concerned has not uploaded the invoices in FORM GST ANX-1 of April, May or June tax period till 10th July, the recipient shall report the same, document wise in this table in FORM GST ANX-1 of June

Supplies through E Commerce operator

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

ANX-1 in PDF Format

Form GST-ANX1

[See rule __]

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

Financial Year	2019-20
Tax Period	Jul-Sep

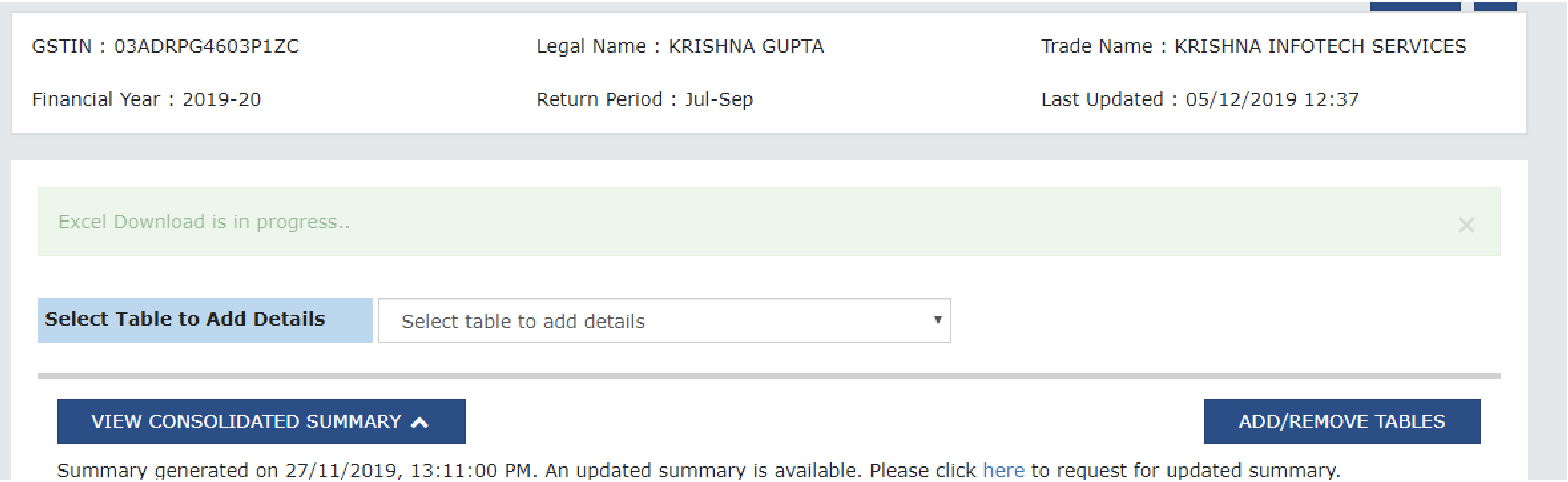
1. GSTIN	03ADRPG4603P1ZC
2(a). Legal name of the registered person	KRISHNA GUPTA
2(b). Trade name, if any	KRISHNA INFOTECH SERVICES
2(c). ARN	
2(d). Date of filing	

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

(Amount in ₹ in all tables)

No. of records	Total document value	Total taxable value	Tax amount			
			Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7
3A. Supplies made to consumers and un-registered persons (Net of debit / credit notes)						
3		170.00	1.50	0.05	0.05	0.00
3B. Supplies made to registered persons (other than those attracting reverse charge)						

Excel Download in Progress



Time of uploading Invoices in ANX-1

- 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** –
- (i) the taxpayer filing the return on monthly basis will not be able to upload the details of documents from 18th to 20th of the month following the tax period.
- (ii) the taxpayer filing the return on quarterly basis will not be able to upload the details of documents from 23rd to 25th of the month following the quarter.

Subsequently uploaded Invoices

- 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
- 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 will be accounted for towards the tax liability of the supplier in the return in which such details have been uploaded

Acceptance facility to recipient

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.

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

Invoices uploaded up to 10th of following month eligible for ITC

Recipient will get credit during a tax period on the basis of the details of documents uploaded by the supplier up to the 10th 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:

(i) If the **recipient files his return on a monthly basis**, say, for the month of January, 2019 on 20th February, 2019, he shall be eligible to take credit in his return based on the documents uploaded by the supplier upto the 10th 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 25th April, 2019, he shall be eligible to take credit in his return based on the documents uploaded by the supplier upto the 10th of April, 2019 *irrespective of whether the supplier files his return on monthly or quarterly basis.*

HSN Reporting

- 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.

Wherever supplies are reported as net of debit/credit notes, he values may **become negative in some cases** and the same may be reported as such e.g. (-100).

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.**

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

Transitional Liabilities

- 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
- 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.
- 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**.
- 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.

3C(5) of RET-1 deals with reduction of liability and 3A(8) of RET-1 deals with increase in other liability

Editing of documents upto the 10th of the following month

Details of the documents uploaded up to the 10th of the following month may be edited by the supplier upto the said date (10th of the following month) only if such documents are not accepted by the recipient. If a document has already been accepted (up to the 10th) by the recipient, then such document has to be reset / unlocked by the recipient and only then, it can be edited by the supplier up to the 10th 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 10th 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 10th 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.

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.

Edit / Amendment after 10th of the following month -The details of the documents uploaded by the supplier upto the 10th 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.

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

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

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.**

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**

Tables to be amended in ANX-1

3B: Supplies made to registered persons (other than those attracting reverse charge

3E: Supplies to SEZ units/developers with payment of tax

3F: Supplies to SEZ units/developers without payment of tax

3G: Deemed exports (including edit/amendment)

Tables to be amended in ANX-1A

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 (

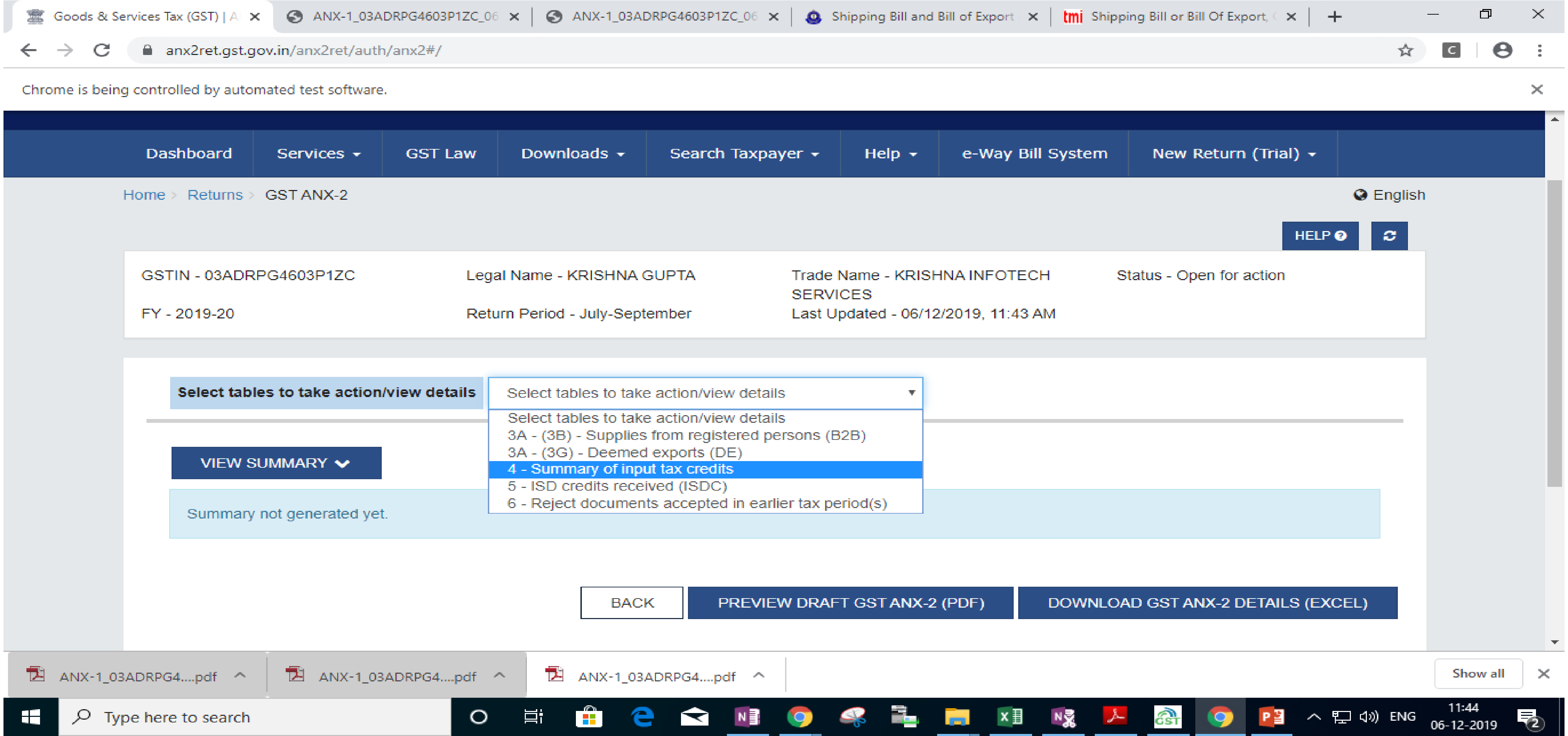
Providing original document details will be mandatory for amending the same except in case of B2C supplies in table 3A, table 3H and table 3I of FORM GST ANX-1.

Filing process for ANX-1A 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.

The invoices on which refund has already been claimed by the supplier/recipient shall not be open for amendment

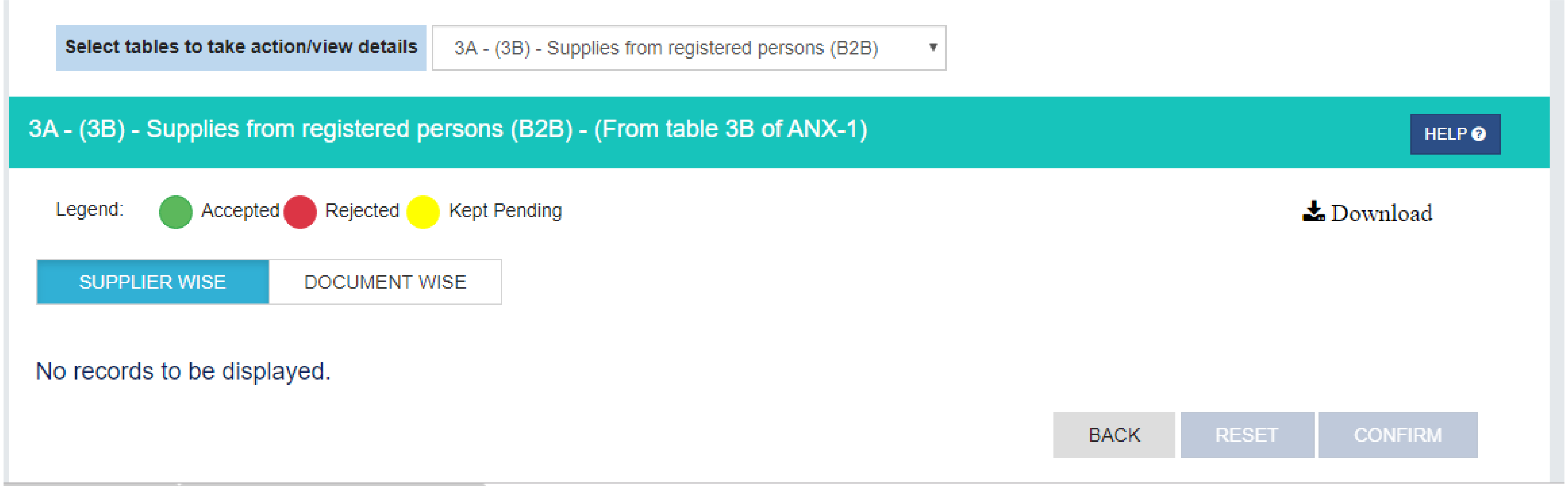
Missing documents of prior period(s) shall not be reported in this ANX-1A but can be reported in FORM GST ANX-1 itself.

ANX-2



Goods & Services Tax (GST) | A
ANX-1_03ADRPG4603P1ZC_06
ANX-1_03ADRPG4603P1ZC_06
Shipping Bill and Bill of Export
Shipping Bill or Bill Of Export
anx2ret.gst.gov.in/anx2ret/auth/anx2#/
Chrome is being controlled by automated test software.
Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help
e-Way Bill System
New Return (Trial)
Home
Returns
GST ANX-2
English
HELP
GSTIN - 03ADRPG4603P1ZC
Legal Name - KRISHNA GUPTA
Trade Name - KRISHNA INFOTECH SERVICES
Status - Open for action
FY - 2019-20
Return Period - July-September
Last Updated - 06/12/2019, 11:43 AM
Select tables to take action/view details
Select tables to take action/view details
Select tables to take action/view details
3A - (3B) - Supplies from registered persons (B2B)
3A - (3G) - Deemed exports (DE)
4 - Summary of input tax credits
5 - ISD credits received (ISDC)
6 - Reject documents accepted in earlier tax period(s)
VIEW SUMMARY
Summary not generated yet.
BACK
PREVIEW DRAFT GST ANX-2 (PDF)
DOWNLOAD GST ANX-2 DETAILS (EXCEL)
ANX-1_03ADRPG4....pdf
ANX-1_03ADRPG4....pdf
ANX-1_03ADRPG4....pdf
Show all
Type here to search
ENG
11:44
06-12-2019

Legend: Accept/reject/pending



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

Inward supplies received from a registered person (other than the supplies attracting reverse charge), imports and supplies received from SEZ units /

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						HSN code	Tax rate (%)	Taxable value	Amount of tax				Action** (A/R/P)
				Type	No.	Date	Value	Date of uploading	Return status* (F/NF)				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
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.

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.

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

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 10th 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

Recipient can take action on the auto-populated documents to – **Accept, Reject or to keep pending on continuous basis after 10th 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

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.

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)

Rejection: 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.

Documents rejected by the recipient shall be conveyed to the supplier only after filing of the return by the recipient

Supplier can make corrections in the rejected documents through FORM GST ANX-1 as the rejected documents would be shown to the supplier

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.

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.

Pending invoices will not be available for amendment by the supplier until rejected by the recipient.

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.

Trade name of the supplier will also be shown along with GSTIN. Legal name will be shown where trade name is not available.

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.

FORM GST PMT - 08

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	Total													

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 <20th> 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.

RET-1

Monthly / Quarterly (Normal) Return

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

A. Details of outward supplies

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 introduction of current return filing system and any other liability to be paid	<User input>
9.	**Sub-total (A)** [sum of 1 to 8]	<Auto>

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.

B. Details of inward supplies attracting reverse charge

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.	**Sub-total (B)** [sum of 1 & 2]	<Auto>

C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities

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>			

4C.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**.
4C.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**.
4C.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.

D. Details of supplies having no liability		
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.	**Sub-total (D)** [sum of 1 to 4]	<Auto>
E. Total value and tax liability (A+B+C+D)		<Auto>

3D.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 28th June, 2017, services exempted under notification No. 12/2017-Central Tax (Rate) dated 28th June, 2017 etc.).

3D.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.**

3D.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.

3D.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.

Table 4 : Summary of Inward Supplies for claiming ITC

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.

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
A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims						

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 **FORM GST ANX-2** (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in **FORM GST ANX-2** (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in **FORM GST ANX-2** (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1st July, 2017) not availed prior to the introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				

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.

5.	Inward supplies attracting reverse charge (net of debit/credit notes and advances paid, if any) **[table 3H of FORM GST ANX-1]**	<Auto>				
6.	Import of services (net of debit /credit notes and advances paid, if any and excluding services received from SEZ units) **[table 3I of FORM GST ANX-1]**	<Auto>				
7.	Import of goods **[table 3J of FORM GST ANX-1]**	<Auto>				
8.	Import of goods from SEZ units / developers **[table 3K of FORM GST ANX-1]**	<Auto >				
9.	ISD Credit (net of ISD credit notes) **[table 5 of FORM GST ANX-2]**	<Auto>				
10.	Provisional input tax credit on documents not uploaded by the suppliers [net of ineligible credit]	<User input>				

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 thereunder. This ITC is other than that auto-populated in FORM GST ANX-2

11.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
12.	**Sub-total (A)** [sum of 3 to 11]	<Auto>				

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.

Illustrations:

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.

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.

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.

ii) Any other reclaim of ITC can also be reported here.

B. Details of reversals of credit

1.	Credit on documents which have been accepted in previous returns but rejected in current tax period (net of debit/ credit notes)					
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 but documents have been uploaded by the supplier in the current tax period (net of ineligible credit)	<User input>				
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 inpu				
6.	**Sub-total (B)** [sum of 1 to 5]	<Auto>				

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.

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.

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.

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.

C. ITC available (net of reversals) (A- B)	<Auto>				
D. ITC declared during first two months of the quarter (Only for quarterly return filers)					
1. First month	<Auto>				
2. Second month	<Auto>				
Sub-total (D) [sum of 1& 2]	<Auto>				
E. Net ITC available (C-D)	<Auto>				
Input tax credit on capital goods **(out of C)**	<User input>				
Input tax credit on services **(out of C)**	<User input>				

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.

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.

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.	**Total**			

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

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.	**Total**						

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.

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	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.	**Total**													

1. 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.
2. **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.
3. Payment of tax on account of supplies attracting reverse charge, interest, fee, penalty and others shall be made in cash only.
4. Adjustment of negative liability of the previous tax period shall be allowed to be made along with the current tax period's liability.
5. Viewing of the balance amount available in electronic cash and electronic credit ledger will be made available before making payment
6. 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

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						
	Total						

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.

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

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

Suggestions/Observations/Queries

ANX-1:Table 3A

a) Item details do not permit to take same rate again. Hence system validation can be placed which reflects unutilized rates only

b) Similar Validation needs to be places place of supply

c) When place of supply is reflecting all states , then there is no point in writing "Supply u/s 7 of IGST Act"

ANX-1: Table 3B

In documents types add: receipt voucher

ANX-1: Table 3C/3D

List of Port Code should be provided, other wise there shall be number of errors in writing Port Code and refunds hiccups shall be there

ANX-1: Table 3H

PAN details of supplier are not being accepted though 3H permits use of GSTIN/PAN of supplier.

Where supplier of service doesn't possess PAN, reporting in 3H is not possible

ANX-1:3G

Now HSN details of import of goods to be provided

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Suggestions/Observations/Queries

- Sehaj and Sugam should be available for exporters also
- Facility for missing invoices and pending invoices be made available for small taxpayers
- Reporting of missing invoices with complete details be done in the same month and not in T+2 Also, It could be clarified whether Refund shall also be allowed on the basis of missing invoices and credit available for invoices for goods received after 10th but uploaded before 10^{th}
- Small payer turnover, how determined ? Whether GSTIN wise or PAN based ?
- Transition plan for April 2020 also needs to be declared in line with Oct 2019
- Auto calculation of Interest should not be allowed
- Declaration of supplies and payment of tax should be disintegrated.
- Amendment of pending invoice should be allowed to supplier


Thank
you!!