

Form GSTR
[See rule ----]
Monthly return

Financial Year				
Tax period				

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

3. Summary of Supplies made and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of Outward Supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1. Details of outward supplies						
1.	Taxable supplies made to consumers and un-registered persons (B2C) [table 3A]	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B]	<Auto>				
3.	Exports with payment of tax [table 3C]	<Auto>				
4.	Exports without payment of tax [table 3D]	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax [table 3E]	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax [table 3F]	<Auto>				
7.	Deemed exports [table 3G]	<Auto>				
	Sub-total (A)	<Auto>				
B. Details of inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit & credit notes) [table 3H]	<Auto>				
2.	Import of services (net of debit & credit notes) [table 3I]	<Auto>				
	Sub-total (B)	<Auto>				
C. Details of Credit/Debit notes, Advances received/ adjusted /Other adjustments						
1.	Debit notes issued (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (Other than those attracting reverse charge)	<Auto>				

3.	Advances received (net of refund vouchers)	<User input>				
4.	Advances adjusted (net of refund vouchers)	<User input>				
5.	Adjustment of output tax liability on account of transition from composition levy to normal levy and any other liability (+/-)	<User input>				
	Sub-total (C) [1-2+3-4±5]	<Auto>				
D. Details of supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies	<User input>				
3.	No supply (Schedule III, Section 7)	<User input>				
4.	Outward supplies attracting reverse charge (net of debit and credit notes)	<User input>				
	Sub-total (D)	<Auto>				
Total tax liability (A+B+C)		<Auto>				

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

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of Credit received based on auto-population						
1.	Inward supplies not received during previous tax periods on which ITC was kept pending <i>(Due to non-receipt of supplies in the previous month(s), to be self-reported during first month)</i> [Sr. No. B 5 of last month]	<Auto> (user entry for first month)				
2.	Inward supplies received (other than those attracting reverse charge) [table 3A of Annexure of inward supplies.]	<Auto>				
3.	Inward supplies attracting reverse charge (net of debit notes and credit notes) [table 3H]	<Auto>				
4.	Import of services (excluding from SEZ units) [table 3I]	<Auto>				
5.	Import of goods [table 3J]	<Auto>				
6.	Import of goods from SEZ units [table 3K]	<User input>				
7.	Supplies not uploaded by suppliers	<User input>				
8.	ISD Credit (net of debit notes and credit notes) [table 4 of Inward Annexure of Inward supplies]	<Auto>				
9.	Debit notes received from suppliers [table 3A of Inward Annexure of inward supplies]	<Auto>				
	Sub-total (A)	<Auto>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
B. Details of reversal, rejection, pendency and adjustment of credit						
1.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
2.	Supplies not eligible for credit (including ISD credit)	<User input>				
3.	Credit notes received from suppliers (other than those attracting reverse charge only) [table 3A of Annexure of inward supplies]	<Auto> (editable)				
4.	Supplies uploaded by suppliers on which credit has already been claimed in the previous tax periods	<User input>				
5.	Supplies not received till filing of return or kept pending for any other reason.	<Auto> <editable>				
6.	Reversal of input tax credit (Rule 37, 39, 42 & 43) (net of reclaimed ITC, if any)	<User input>				
7.	Input tax credit claimed earlier, if any	<Auto>				
8.	Other ITC [including Adjustment of ITC on account of transition from composition to normal (+/-)]	<User input>				
	Sub-total (B)	<Auto>				
C. Net effect of amendment (+/-) (When an invoice is wrongly locked, this is relevant for correction. The recipient would reject the locked invoice, ITC effect then would come here and thereafter amendment of invoice would be allowed by the supplier)		<Auto> (editable)				
D. Net ITC available (A-B+/-C)		<Auto>				
	Input tax credit on capital goods (for reporting purposes only, not credited to electronic credit ledger)	<User input>				

5. Amount of TDS and TCS credit received

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

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) <i>(to be computed by system)</i>						
2.	Interest on account of reversal of input tax credit <i>(to be calculated by taxpayer)</i>						
3.	Interest on account of late reporting of reverse charge supplies <i>(to be calculated by taxpayer)</i>						
4.	Others interest liability <i>(to be specified)</i>						
	Total						

7. 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			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
1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											
	Total											

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						

9. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place -
Date -

Signature
Name of Authorized Signatory
Designation /Status

Instructions (Main Return GSTR) –

1. Terms used –
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. HSN: Harmonized System of Nomenclature code
 - d. POS: Place of Supply (Respective State)
 - e. B2B: Supplies made to registered persons having GSTIN or UIN
 - f. B2C: Supplies made to consumers and un-registered persons
2. After uploading invoices of supplies (other than those attracting reverse charge), export, supplies made to SEZ units/developers etc. and supplies received which attract reverse charge, import etc., taxpayer shall file main return in Form GSTR.
3. Information furnished in Annexure of Supplies shall be auto-populated in this return. These values will be non-editable barring few entries.
4. Taxpayer shall report advances received and adjusted, if any. The values should be net of refund vouchers. This would be required only if invoice have not been issued during the same tax period in which advance was received.
5. Adjustment on account of transition from composition levy to normal levy or due to excess tax collected from customers or any other adjustment made has to be reported in table 3.
6. All supplies having no liability like – Exempt / Nil rated supplies, Non-GST supplies, no supplies and outward supplies attracting reverse charge should be reported in table 3 by the taxpayer. For example Non-GST supplies includes liquor and petroleum products till the same are brought under GST. Only applicable fields may be filled up.
7. Based on supplies reported by corresponding suppliers and supplies attracting reverse charge and imports etc. reported by the taxpayer himself in the Annexure of Supplies, table 4 will be auto-populated.
8. While filing for the first time, credit on the supplies not claimed in FORM GSTR-3B due to non-receipt of such supplies shall be reported in table 4.
9. Credit claimed on supplies not uploaded by supplier(s) may be reported as per provisions of Act/Rules.
10. Rejection of invoices wrongly uploaded by suppliers, supplies not eligible for credit, pendency of supplies not received but available in the auto-populated invoices, reversals, adjustments etc. shall be reported by the taxpayer.
11. ITC auto-populated from amendment shall also be auto-populated but it will be editable.
12. TDS/TCS credit will be based on returns filed in Form GSTR-7 and GSTR-8 by deductors under section 51 and persons required to collect tax under section 52 respectively. It will be shown in a separate table to the taxpayer and credit will move to electronic cash ledger after taking action (Accept/Reject) thereon.
13. Interest and late fee to the extent of late filing of return, making late payment, uploading preceding tax periods' invoices shall be computed by system. Other interest due to reversals etc. shall be entered by taxpayer on self-assessment basis.
14. Payment of tax can be made by utilising ITC under the same head or cross-utilising from other heads in accordance with the provisions of Law. Balance payment of tax can be made in cash.
15. Payment of tax on account of reverse charge liability shall be made in cash only.

16. Adjustment of negative liability of previous tax period shall be allowed to be adjusted with the current tax period's liability.
17. View of the balance available in electronic cash and electronic credit ledger will be made available before making payment.
18. Suggested utilisation of ITC will be made available in the payment table. Taxpayer can make changes in the suggested ITC utilisation.
19. Facility of challan creation for making payment will be made available if the balance in the electronic cash ledger is insufficient to discharge the liabilities.
20. Effect of amendment, if any will be accounted for if amendment return of any tax period has been filed before filing the main return.
21. Value of inward supplies and import of services mentioned in Part B of table 3 will not added to turnover. Only tax amount will be added into the tax liability.