

Form GSTR - Sugam
[See rule ----]
Return of supplies made
(B2B and B2C)

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.	Taxable supplies made to consumers and un-registered persons (B2C) (net of debit notes, credit notes)	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B)	<Auto>				
3.	Inward supplies attracting reverse charge (net of debit notes, credit notes)	<Auto>				
4.	Adjustment, if any (+/-)	<User input>				
	Sub-total [1+2+3]	<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
1.	Inward supplies (other than those attracting reverse charge)	<Auto>				
2.	Debit notes received from suppliers	<Auto>				
3.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
4.	Credit notes received from suppliers (other than those attracting reverse charge only)	<Auto> (editable)				
5.	Input tax credit claimed earlier, if any	<Auto>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
6.	Reversal & adjustments (Rule 37,39,42 and 43) (Net of reclaimed ITC, if any)	<User input>				
7.	Effect of amendments (+/-) (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>				
	Net ITC available (1+2-3-4-5-6±7)	<Auto>				

4. 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) (including on excess ITC availed or short liability stated in month 1 or 2 of quarter) <i>(to be computed by system)</i>						
2.	Any other interest <i>(to be calculated by taxpayer)</i>						
	Total						

5. 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											

6. 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 (GSTR-Sugam) –

1. The return can be filed by the taxpayer who has made supplies to consumers and un-registered persons (B2C) and to registered persons (B2B) only.
2. Input tax credit availed earlier during first two months of the quarter will be adjusted from the claim. If balance becomes negative, then it will be added into the liability for the same quarter.
3. Tax paid during first two months of the quarter will be adjusted against the total liability of the quarter.
4. Payment can be made out of cash or credit as per rules.
5. Reversal of credit under rule 37, 39, 42 & 43 shall be reported as net of reclaimed ITC, if any. Ineligible credit shall also be reported under reversal.
6. Adjustment in ITC, if any due to transition from composition or otherwise shall be reported in table 4 for accounting into ITC.