

**FORM GST RET-2**  
[See rule ----]  
**Quarterly Return (Sahaj)**

Financial Year				
Tax period	From --- To --			

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

**3. Summary of outward supplies, inward supplies attracting reverse charge and tax liability**

(Amount in ₹ for all tables)

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
<b>A. Details of outward supplies</b>						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1]	<Auto>				
2.	Liabilities relating to the period prior to the introduction of current return filing system and any other liability to be paid	<User input>				
3.	<b>Sub-total (A)</b> [sum of 1 & 2]	<Auto>				
<b>B. Details of inward supplies attracting reverse charge</b>						
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.	<b>Sub-total (B)</b> [sum of 1]	<Auto>				
<b>C. Details of advances received / adjusted and other reduction in liabilities</b>						
1.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)	<User input>				

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
2.	Advances adjusted	<User input>				
3.	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>				
4.	<b>Sub-total (C)</b> [1-2-3]	<Auto>				
<b>D. Total value and tax liability [A + B + C]</b>		<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
<b>A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims</b>						
1.	Credit on all documents which have been rejected in <b>FORM GST ANX-2</b> (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in <b>FORM GST ANX-2</b> (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in <b>FORM GST ANX-2</b> (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1 <sup>st</sup> July, 2017) not availed prior to introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				
5.	Inward supplies attracting reverse charge (net of debit /credit notes and advances paid, if any) <b>[table 3H of FORM GST ANX-1]</b>	<Auto>				
6.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
7.	<b>Sub-total (A)</b> [sum of 3 to 6]	<Auto>				
<b>B. Details of reversals of credit</b>						
1.	Credit on documents which have been accepted in previous returns but rejected in the current tax period (net of debit / credit notes)	<Auto>				
2.	Supplies not eligible for credit [out of net credit available in table 4A above]	<User input>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
3.	Reversal of input tax credit as per the law (Rule 37, 39, 42 & 43)	<User input>				
4.	Other reversals including downward adjustment of ITC on account of transition from composition levy to normal levy, if any	<User input>				
5.	<b>Sub-total (B)</b> [sum of 1 to 4]	<Auto>				
<b>C. ITC available (net of reversals) (A- B)</b>		<Auto>				
<b>D. ITC declared during first two months of the quarter</b>						
1.	First month	<Auto>				
2.	Second month	<Auto>				
<b>Sub-total (D)</b> [sum of 1& 2]		<Auto>				
<b>E. Net ITC available (C-D)</b>		<Auto>				

#### 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.	<b>Total</b>			

#### 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 liability of previous tax periods, rejection of accepted documents by the recipient) <i>(to be computed by the system)</i>						
2.	Interest on account of reversal of input tax credit <i>(to be calculated by the taxpayer)</i>						
3.	Interest on account of late reporting of supplies attracting reverse charge <i>(to be calculated by the taxpayer)</i>						
4.	Other interest liability <i>(to be specified)</i> <i>(to be calculated by the taxpayer)</i>						

5.	<b>Total</b>						
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### 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	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State / UT tax	Cesses	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.	<b>Total</b>													

### 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						
5.	<b>Total</b>						

### 9. Verification

I hereby solemnly affirm and declare that the information given herein above, in FORM GST ANX-1 and FORM GST ANX-2 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 (FORM GST RET-2)**

### **A. General instructions -**

1. Facility to file Nil return through SMS will also be available if no supplies have been made or received.
2. After uploading the details of supplies in FORM GST ANX-1 and taking action on the documents auto-populated in FORM GST ANX-2, the taxpayer shall file the main return in FORM GST RET-2.
3. Information declared through FORM GST ANX-1 and FORM GST-ANX-2 shall be auto-populated in the main return (FORM GST RET-2).
4. The supplier can report excess tax collected from the recipients, if any, in the main return (FORM GST RET-2) under any other liability in S No. 2 of table 3A.
5. 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.
6. Amount of TDS/TCS shall be credited in 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. However, since the taxpayers filing Sahaj return are not allowed to supply through E-Commerce operators on which tax is required to be collected under Section 52 this table is to be used only for transition from the old return system to the new return system or switching during current return system
7. 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.
8. 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 Act read with the rules made thereunder. Balance payment of tax can be made in cash.
9. Payment of tax on account of supplies attracting reverse charge, interest, late fee, penalty and others shall be made in cash only.
10. Suggested utilisation of ITC will be made available in the payment table. However, the 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.
11. Adjustment of negative liability of the previous tax period shall be allowed to be made along with the current tax period's liability.
12. Viewing of the balance amount available in electronic cash and electronic credit ledger will be made available before making payment.
13. Value of inward supplies attracting reverse charge mentioned in table 3B will not be added to the turnover. Only the tax amount will be added to the computation of tax liability.
14. 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.
15. 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.

**B. Table specific instructions -**

<b>Table No.</b>	<b>Part of the table</b>	<b>Instructions</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b>3.</b>	<b>Summary of outward supplies, inward supplies attracting reverse charge and tax liability</b>	
	<b>A. Details of outward supplies</b>	
	1.	Taxable supplies made to consumers and un-registered persons will be auto-populated from table 3A of FORM GST ANX-1. The values will be net of debit/ credit notes.
	2.	Liabilities relating to the period prior to the introduction of current return filing system and any other liability (including excess tax collected from the recipient, if any) to be paid shall be reported here by the taxpayer.
	<b>B. Details of inward supplies attracting reverse charge</b>	
	1.	Inward supplies attracting reverse charge will be auto-populated from table 3H of FORM GST ANX-1. The values will be net of debit / credit notes and advances on which tax has already been paid at the time of payment, if any.
	<b>C. Details of advances received / adjusted and other reduction in liabilities</b>	
	1.	Advances received on account of supply of services during the period will be reported by the taxpayer after giving effect to refund vouchers. The same may be used to adjust any advances reported wrongly earlier.
	2.	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.
	3.	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.
	<b>D. Total value and tax liability</b>	
	1.	Sum of part A, B and C will be the total value of supplies and that of liability and will be auto- computed.
	<b>4.</b>	<b>Summary of inward supplies for claiming input tax credit (ITC)</b>
<b>A. Details of ITC based on auto-population from FORM ANX-1 and action taken in FORM GST ANX-2 and other claims</b>		
1.		Amount of credit involved in the rejected documents in FORM GST ANX-2 before filing return will be auto-populated here and will be net of debit/ credit notes.
2.		Amount of credit involved in the documents which have been kept pending in FORM GST ANX-2 will be auto-populated here and will be net of debit / credit notes.
3.		Amount of credit on all documents accepted (including deemed accepted) in FORM GST ANX-2 will be auto-populated here and will be net of debit / credit notes.
4.		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.		Credit on inward supplies attracting reverse charge as reported in table 3H of FORM GST ANX-1 will be auto-populated here and will be net of debit / credit notes and advances on which tax has already been paid at the time of payment, if any.
6.		i) 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

<b>Table No.</b>	<b>Part of the table</b>	<b>Instructions</b>
<b>1</b>	<b>2</b>	<b>3</b>
		<p>credit arising from issuance of credit notes by the supplier.</p> <p>Illustrations:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>ii) Any other reclaim of ITC can also be reported here.</p>
<b>B. Details of reversals of credit</b>		
1.		If a document is rejected by the recipient after accepting and filing return of any quarter, 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.
2.		Out of the credit available in table 4A, the recipient shall report the amount of ineligible credit.
3.		Reversal of input tax credit under Rule 37, 39, 42 & 43 shall be reported here, if applicable.
4.		Any other reversal including downward adjustment of ITC on account of transition from composition levy to normal levy not covered by Sr. No. 1 to 3 shall be reported here.
<b>C. Input tax credit available after reversal</b>		
1.		Difference of credit available in table 4A and reversal of credit reported in table 4B will be the amount of credit available during the tax period.
<b>D. ITC declared during first two months of the quarter</b>		
1.		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.

<b>Table No.</b>	<b>Part of the table</b>	<b>Instructions</b>
<b>1</b>	<b>2</b>	<b>3</b>
	<b>E. Net ITC available</b>	
	1.	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 utilisation.

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