GSTR-B

ANNUAL RETURN

[To be furnished by the 31st December of the next Financial Year]

I. GST	`IN								
Z. Nan	ne of the Taxp	ayer							
(S. No.	1 and Z will b	e auto-popul	ated on	logg	ing)				
3. Date	e of statutory A	Audit							
4. Aud	itors								
5. Deta	ails of expendi	iture:							
	•			93					
(a) T	otal value of p	ourchases on	which I	TC a	vailed	(inter-Stat	e)		
Goods									
Sl. No.	Description	HSN Code	UQC	Qua	antity	Tax Rate	Taxable Value	IGST Credit	Additional Tax paid
Services									
SI. No.	Descript		ccount Code	ing	Tax F		Taxable Value	IGST Cr	redit

b) Total value of purchases on which ITC availed (intra-State)

Goods

						Tax	Rate	Tax	Credit
Sl.No	Description	HSN Code	UQC	Quantity	Taxable Value	CGST	SGST	CGST	SGST

Services

				Tax Rate		Tax Credit	
Sl.No	Description	SAC	Taxable Value	CGST	SGST	CGST	SGST

C) Total value of purchases on which ITC availed (Imports)

Goods

SI.No.	Description	HSN Code	UQC	Quantity	Tax Rate	CIF Value	IGST	Custom Duty paid

Services

Sl.No.	Description	SAC	Tax Rate	Taxable Value	IGST

(4)	Other Purchases	n which no	ITC availed
(d)	Unner Purchases c	n wnien no	TTC availed

Sl.No	Goods/Services	Purchase Value	

(e) Sales Returns

Sl.No	Goods	HSN Code	Taxable Value	CGST	SGST	IGST	Additional Tax

(f) Other	Evnenditu	re (Evnenditu	e other than n	urchases)		

(f)	Other	Expenditure	(Expenditure	other than	purchases)
-----	-------	-------------	--------------	------------	------------

Sl. No.	Specify Head	Amount

6. Details of Income:

(a) Total value of supplies on which GST paid (inter-State Supplies)

Goods

Sl. No.	Description	HSN Code	Tax Rate	Taxable Value	IGST	Additional Tax

Services

Sl. No.	Description	Accounting Code	Tax Rate	Taxable Value	IGST
	+				

(b)Total value of supplies on which GST Paid (intra-State Supplies)

Goods

				Tax Rate		Tax	
Sl.No	Description	HSN Code	Taxable Value	CGST	SGST	CGST	SGST

Services

			Tax	Rate	Tax	
Description	SAC	Taxable Value	CGST	SGST	CGST	SGST
	Description	Description SAC	I and a second s	Description SAC Taxable CGST	1	Description SAC Taxable CGST SGST CGST

Sl.No	Goods	HSN Code	Tax Rate	FOB Value	IGST		Custom Dut
Services							
Sl.No	Services	SAC	Tax Rate	FOB V	alue	IGST	
ioods	alue of supplies				1		
Sl.No	Goods	HSN Code	Tax Rate	FOB Value			
Services						_	
Sl.No	Services	SA	Tax Rate	FOB V	alue		

Value

(e) Value of Other Supplies on which no GST paid

Goods/Services

Sl. No.

(f) Purchase Returns Goods

SI. No	Goods	HSN Code	Taxable Value	CGST	SGST	IGST	Additional Tax

Services

Sl. No	Services	SAC	Taxable Value	CGST	SGST	IGST

(g) Other Income (Income other than from supplies)

Sl. No.	Specify Head	Amount

7 Return reconciliation Statement

A CGST

SI. No	Month	Tax Paid	Tax Payable (As per audited a/c)	Difference	Interest	Penalty
	Total B SGST	-				
SI. No	Month	Tax Paid	Tax Payable (As per audited a/c)···	Difference	Interest	Penalty

C IGST

Total

Sl. No.	Month	Tax Paid	Tax Payable (As per audited a/c)··	Difference	Interest	Penalty
	Total					

D Additional Tax

Tax Paid		Interest	Penalty
	Tax Layable (113		

1. Presently the statutory auditor is not required to calculate the tax payable on account of CE and

ST.

Z. Further there is bound to be difference in supply value when compared with the Taxable value

determined in accordance with the Valuation Rules (this may be on account of certain

permissible deductions from the supply value or on account of certain additions which may be

required to be made to arrive at the taxable value).

3. A reconciliation format (reconciling the supply value with the taxable value), therefore, is

required to be prescribed. Such a format can be prepared only after the GST law particularly the

valuation Rules are finalized.

8. Other Amounts@@

Sl. No. Details of Order Tax Payable Interest Penalty Current Status of the Order

B Sl. No.	Refunds Details of Claim	Date of Filing	Amount of Refund	Current Status of the claim
			Terana	THE CHAIN

This may be divided into parts:-

- i) amount already paid / refund already received during the
 year, ii) amount payable / refund pending.
- 9. Profit as Per the Profit and Loss Statement Gross Profit Profit after Tax Net Profit

