

GSTR-BANNUAL
RETURN[To be furnished by the 31st December of the next Financial Year]

1. GSTIN
- Z. Name of the Taxpayer
- (S. No. 1 and Z will be auto-populated on logging)
3. Date of statutory Audit
4. Auditors
5. Details of expenditure:

- (a) Total value of purchases on which ITC availed (inter-State)

Goods

Sl. No.	Description	HSN Code	UQC	Quantity	Tax Rate	Taxable Value	IGST Credit	Additional Tax paid

Services

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

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

Goods

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(c) Total value of supplies on which GST Paid (Exports)

Goods

Sl.No	Goods	HSN Code	Tax Rate	FOB Value	IGST	Custom Duty

Services

Sl.No	Services	SAC	Tax Rate	FOB Value	IGST

(d) Total value of supplies on which no GST Paid (Exports)

Goods

Sl.No	Goods	HSN Code	Tax Rate	FOB Value

Services

Sl.No	Services	SA	Tax Rate	FOB Value

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

Sl. No.	Goods/Services	Value

(f) Purchase Returns

Goods

Sl. 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

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

B SGST

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

C IGST

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

D Additional Tax

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

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@@
A Arrears (Audit/Assessment etc.)

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

B Refunds

Sl. No.	Details of Claim	Date of Filing	Amount of Refund	Current Status of the claim

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

