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Return Formats

(Sahaj Return – FORM GST RET-2)

(Quarterly)

(including amendment)

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Profile Updation

Intimation of option for return periodicity and type of quarterly return

Sr. No.	Description	Option	
1	2	3	4
1.	Was your aggregate turnover during the preceding financial year upto Rs. 5.00 Cr.?	◯ Yes	◯ No
2.	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	◯ Yes	◯ No
3.	If reply is 'Yes" at Sr. No. 2, choose your return -		
	(i) Sahaj	◯ Yes	◯ No
	(ii) Sugam	◯ Yes	◯ No
	(iii) Quarterly (Normal)	◯ Yes	◯ No

Note –

1. Periodicity of filing return will be deemed to be monthly for all taxpayers unless quarterly filing of the return is opted for.
2. For newly registered taxpayers, turnover will be considered as zero and hence they will have the option to file monthly, Sahaj, Sugam or Quarterly (Normal) return.
3. Change in periodicity of the return filing *(from quarterly to monthly and vice versa)* would be allowed only once at the time of filing the first return by a taxpayer.
4. The periodicity of the return filing will remain unchanged during the next financial year unless changed before filing the first return of that year.
5. The taxpayers opting to file quarterly return can choose to file any of the quarterly return namely – Sahaj, Sugam or Quarterly (Normal).
6. Taxpayers filing return as Quarterly (Normal) can switch over to Sugam or Sahaj return and taxpayers filing return as Sugam can switch over to Sahaj return only once in a financial year at the beginning of any quarter.
7. Taxpayers filing return as Sahaj can switch over to Sugam or Quarterly (Normal) return and taxpayers filing return as Sugam can switch over to Quarterly (Normal) return more than once in a financial year at the beginning of any quarter.
8. Taxpayers opting to file quarterly return as 'Sahaj' shall be allowed to declare outward supply under B2C category and inward supplies attracting reverse charge only. Such taxpayers cannot make supplies through e-commerce operators on which tax is required to be collected under section 52. Such tax payers shall not take credit on missing invoices and shall not be allowed to make any other type of inward or outward supplies. However, such taxpayers may make Nil rated, exempted or Non-GST supplies which need not be declared in the said return.
9. Taxpayers opting to file quarterly return as 'Sugam' shall be allowed to declare outward supply under B2C and B2B category and inward supplies attracting reverse charge only. Such taxpayers cannot make supplies through e-commerce operators on which tax is required to be collected under section 52. Such tax payers shall not take credit on missing invoices and shall not be allowed to make

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any other type of inward or outward supplies. However, such taxpayers may make Nil rated, exempted or Non-GST supplies which need not be declared in said return.

10. Taxpayers opting to file monthly return or Quarterly (Normal) shall be able to declare all types of outward supplies, inward supplies and take credit on missing invoices.

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Questionnaire for uploading information in FORM GST ANX-1

Part A – Brief questions about retaining the option given in previous tax period

Sr. No.	Description	Option	
1	2	3	4
1.	I understand that the amount of tax specified in the outward supplies for which the details have been uploaded by me in this annexure shall be deemed to be the tax payable by me under the provisions of the Act.	◯Yes	
2.	Would you like to change the reply to the questions regarding nature of supplies as filled in the questionnaire of the return of the last tax period, if already filled in?	◯ Yes	◯ No

Note - In case the reply to question no. 2 is 'Yes', the following questionnaire will be opened for exercising the option. In the first tax period, it would be open for all taxpayers.

Part B – Detailed Questionnaire

Sr. No.	Description	Option	
1	2	3	4
1.	Have you made B2C supply (table 3A)?	◯Yes	◯No
2.	Have you received inward supplies attracting reverse charge (table 3H)?	◯Yes	◯No
Note – Option against all questions will be 'No' by default. User can select 'Yes' as per his requirement.			

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FORM GST ANX-1

[See rule ----]

Details of outward supplies and inward supplies attracting reverse charge

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 filing	<Auto (after filing)>

3. Details of outward supplies and inward supplies attracting reverse charge

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State/UT)	Document details				HSN code	Tax rate (%)	Taxable value	Tax amount				Shipping bill / Bill of Export details	
		Type	No.	Date	Value				Integrated tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3A. Supplies made to consumers and un-registered persons (Net of debit / credit notes)														
3H. Inward supplies attracting reverse charge (to be reported by the recipient, GSTIN wise for every supplier, net of debit / credit notes and advances paid, if any)														

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Instructions (FORM GST ANX-1)

A. General instructions-

1. Terms used –

(a) GSTIN:	Goods and Services Tax Identification Number
(b) UIN:	Unique Identity Number
(c) HSN Code:	Harmonized System of Nomenclature Code
(d) POS:	Place of Supply (Respective State/UT)
(e) B2B:	Supplies made to registered persons having GSTIN or UIN
(f) B2C:	Supplies made to consumers and un-registered persons, not having GSTIN or UIN
(g) Type of document:	Invoice (including revised invoices), debit / credit note, bill of supply, bill of entry etc.
(h) ARN:	Acknowledgment Reference Number

2. Registered person can upload the details of documents any time during a quarter to which it pertains or of any prior period but not later than the due date for furnishing of return for the month of September or second quarter following the end of financial year to which such details pertains or the actual date of furnishing of relevant annual return whichever is earlier except that he will not be able to upload details of the documents from 23rd to 25th of the month following the quarter.
3. Advances received on account of supply of services shall not be reported here. The same shall be reported in Table 3C(1) and 3C(2) of FORM GST RET-2.
4. Supplies attracting reverse charge will be reported only by the recipient and not by the supplier in this annexure. Such supplies shall be reported GSTIN wise and amount of tax and taxable value will be net of debit / credit notes and advance paid (on which tax has already been paid at the time of payment of advance), if any.
5. Taxpayers shall have the optional facility to report HSN code in the relevant table or leave it blank.
6. Tax amount shall be computed by the system based on the taxable value and tax rate. The tax amount so computed will not be editable except by way of issue of debit / credit notes. However, the tax amount under cess will be reported by the taxpayer himself.
7. Place of supply shall have to be reported mandatorily for all supplies. For intra-State supplies, the POS will be the same State in which the supplier is registered.
8. Tax rate applicable on IGST supplies can be selected from the drop down menu. For intra-State supplies, the tax rate shall be applied at half the rate of IGST equally for CGST and SGST/UTGST. Cess, if applicable, shall be reported under the cess column.
9. Value of supplies and amount of tax shall be reported in whole number or upto two decimal points at the most.
10. GSTIN of the supplier shall be reported (wherever available) in table 3H from whom the supplies have been received. PAN may be reported in Table 3H if supplies attracting reverse charge are received from un-registered persons.
11. Wherever supplies are reported as net of debit / credit notes, the values may become negative in some cases and the same may be reported as such e.g. (-100).

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12. Details of documents of the period prior to introduction of the current return filing system can also be uploaded in the relevant tables of this Annexure. Only those details shall be uploaded which have not been included in the erstwhile FORM GSTR-1. All supplies that are declared in this annexure will be accounted for payment of tax. In case the relevant table existed in GSTR-I but is not available in this form then liability shall be paid through table 3A(2) or 3C(3) of GST RET-2, as the case may be.

B. Table specific instructions-

Sr. No.	Table No.	Instructions
1	**2**	**3**
1.	3A	• All supplies made to consumers and unregistered persons (i.e. B2C) shall be reported in this table. Supplies shall be reported tax rate wise and net of debit / credit notes. HSN Code is not required to be reported in this table.
2.	3H	• All supplies attracting reverse charge shall be reported by the recipient. Only GSTIN wise details have to be reported. Invoice wise details are not required to be reported in this table. • The amount of advance paid for such supplies shall be declared in the month / quarter in which the same was paid. • The value of supplies reported shall be net of debit / credit notes and advances on which tax has already been paid at the time of payment, if any. • Where only advance has been paid to the supplier, on reporting the same, the credit shall flow to the main return (FORM GST RET-2) and shall be reversed in table 4 of the said return. This credit can be availed only on receipt of the supply and issue of invoice by the supplier.

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FORM GST ANX-2

[See rule ----]

Details of auto- drafted inward supplies

(FORM GST ANX-1 & FORM GSTR-5)

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 filing	<Auto (after filing)>

3. Inward supplies received from a registered person (other than the supplies attracting reverse charge)

(Amount in ₹ for all tables)

GSTIN of supplier	Trade Name	Table 3B of FORM GST ANX-1	Place of supply (Name of State/UT)	Document details						HSN code	Tax rate (%)	Taxable value	Amount of tax				Action** (A/R/P)
				Type	No.	Date	Value	Date of uploading	Return status* (F/NF)				Integrated tax	Central tax	State/ UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
3A. Supplies received from registered persons (other than those attracting reverse charge)																	

***** 'F' stands for return filed and 'NF' stands for return not filed.

****** 'A' stands for Accepted, 'R' stands for rejected and 'P' stands for pending.

4. Summary of the input tax credit

Sr. No.	Description	Value	Amount of input tax credit involved			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected (net of debit /credit notes)					
2.	Credit on all documents which have been kept pending (net of debit /credit notes)					
3.	Credit on all documents which have been accepted (including deemed accepted) (net of debit/credit notes)					

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Instructions (FORM GST ANX-2)

1. Details of documents uploaded by the corresponding supplier(s) [irrespective of the fact whether the supplier files his return on monthly or quarterly (Normal, Sahaj or Sugam) basis] will be auto-populated in this annexure on near real time basis and can be accepted or reset / unlocked by the recipient upto the 10th of the month following the month in which such documents have been uploaded. After that the procedure as outlined in Sr. No. 2 below will be applicable.
2. Recipient can take action on the auto-populated documents to – Accept, Reject or to keep pending on continuous basis after 10th of the month following the month in which such invoices have been uploaded. However, in case of quarterly return filers communication of such rejected documents and any further action on such rejected documents shall be done only in the return for the next quarter.
3. Accepted documents will mean that supplies reported in such document have been received before filing of return by the recipient and the details given in the documents reported in FORM GST ANX-1 are correct.
4. Accepted documents would not be available for amendment at the corresponding supplier's end. However, a separate facility to handle such cases will be provided.
5. For the purposes of the return process, any invoice with an error that cannot be corrected through a financial debit / credit note shall be rejected. For example-
   (i) the recipient does not agree with some of the details such as HSN Code, tax rate, value etc. These are certain errors which cannot be corrected through debit/credit notes.
   (ii) GSTIN of the recipient is erroneous and therefore, it is visible in the FORM GST ANX-2 of a registered person who is not concerned with the supply. These are certain errors which cannot be corrected through debit/credit notes.
6. Supplier can make corrections in the rejected documents through FORM GST ANX-1 as rejected documents would be shown to the supplier.
7. Pending action will mean that the recipient has deferred the decision of accepting or rejecting the details of the invoices. There may be multiple reasons for the same such as supplies are yet to be received or the recipient is not able to decide whether ITC is not to be taken for the time being, etc.
8. The input tax credit in respect of pending invoices shall not be accounted for in table 4A of the main return (FORM GST RET-2) of the recipient and such invoices would be rolled over to FORM GST ANX-2 of the next tax period.
9. Pending invoices will not be available for amendment by the supplier until rejected by the recipient.
10. Any document, on which an affirmative action of either accepting the document or keeping the document pending or rejecting the document is not taken by the recipient in his FORM GST ANX-2, shall be deemed to be accepted upon filing of return by him. Input tax credit on such deemed accepted documents shall be reflected / shown in table 4A of the main return (FORM GST RET-2).
11. Status of return filing (not filed, filed) by the supplier will also be made known to the recipient in FORM GST ANX-2 of the quarter after the due date of return filing is over. Recipients would be able to check the return filing status of the suppliers. This status, however, does not affect the eligibility or otherwise of input tax credit which will be decided as per the Act read with the Rules made thereunder.

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12. Trade name of the supplier will also be shown along with GSTIN. Legal name will be shown where trade name is not available.

13. Separate functionality would be provided to search and reject an accepted document on which credit has already been availed. Input tax credit availed on such document shall be shown for reversal in table 4B(1) of FORM GST RET-2 which may be adjusted in table 4A(6) of FORM GST RET-2 to arrive at the amount of input tax credit availed. However, such reversal of credit for the recipient will be with interest as per the provisions of the Act read with the rules made thereunder.

14. FORM GST ANX-2 will be treated as deemed filed after filing of main return (FORM GST RET-2) relating to the quarter.

15. The documents uploaded in FORM GST ANX-1 for month 'M' by a supplier who did not file his return for the previous two consecutive tax periods (M-1 and M-2 months) shall be made available to the recipient in FORM GST ANX-2 with an indication that the credit shall not be available on such documents. In other words, such documents will be visible to the recipient but the recipient cannot claim ITC on such inward supplies. However, the recipient can reject or keep such documents pending until filing of return by the supplier. For suppliers filing return on quarterly basis, this period will be one quarter i.e. if return of one quarter has not been filed, then recipient will not be able to claim credit on the invoices uploaded during next quarter.

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Option to file 'Nil' return -

Description	Option	
Do you intend to file Nil return?	⬭ Yes	⬭ No
Note – Nil return can be filed if you have not uploaded FORM GST ANX-1 and no inward supplies (purchases) have been auto-populated in FORM GST ANX-2 and no other information is required to be reported in the main return i.e. FORM GST RET-2.		

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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
A. Details of outward supplies						
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.	**Sub-total (A)** [sum of 1 & 2]	<Auto>				
B. Details of inward supplies attracting reverse charge						
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.	**Sub-total (B)** [sum of 1]	<Auto>				
C. Details of advances received / adjusted and other reduction in liabilities						
1.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)	<User input>				

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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.	**Sub-total (C)** [1-2-3]	<Auto>				
D. Total value and 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 ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims						
1.	Credit on all documents which have been rejected in **FORM GST ANX-2** (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in **FORM GST ANX-2** (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in **FORM GST ANX-2** (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1st 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) **[table 3H of FORM GST ANX-1]**	<Auto>				
6.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
7.	**Sub-total (A)** [sum of 3 to 6]	<Auto>				
B. Details of reversals of credit						
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>				

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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.	**Sub-total (B)** [sum of 1 to 4]	<Auto>				
C. ITC available (net of reversals) (A- B)		<Auto>				
D. ITC declared during first two months of the quarter						
1.	First month	<Auto>				
2.	Second month	<Auto>				
Sub-total (D) [sum of 1& 2]		<Auto>				
E. Net ITC available (C-D)		<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.	**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 liability of previous tax periods, rejection of accepted documents by the recipient) *(to be computed by the system)*						
2.	Interest on account of reversal of input tax credit *(to be calculated by the taxpayer)*						
3.	Interest on account of late reporting of supplies attracting reverse charge *(to be calculated by the taxpayer)*						
4.	Other interest liability *(to be specified)* *(to be calculated by the taxpayer)*						

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5.	**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	Reverse charge	Other than reverse charge	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**	**14**	**15**
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
5.	**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						
5.	**Total**						

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.

Signature
Place - Name of Authorized Signatory
Date - 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.

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B. Table specific instructions -

Table No.	Part of the table	Instructions
1	2	3
3.	**Summary of outward supplies, inward supplies attracting reverse charge and tax liability**	
	A. Details of outward supplies	
	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. Details of inward supplies attracting reverse charge	
	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.
	C. Details of advances received / adjusted and other reduction in liabilities	
	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.
	D. Total value and tax liability	
	1.	Sum of part A, B and C will be the total value of supplies and that of liability and will be auto- computed.
4.	**Summary of inward supplies for claiming input tax credit (ITC)**	
	A. Details of ITC based on auto-population from FORM ANX-1 and action taken in FORM GST ANX-2 and other claims	
	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

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Table No.	Part of the table	Instructions
1	2	3
		credit arising from issuance of credit notes by the supplier. Illustrations: 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. 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. 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. ii) Any other reclaim of ITC can also be reported here.
	B. Details of reversals of credit	
	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.
	C. Input tax credit available after reversal	
	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.
	D. ITC declared during first two months of the quarter	
	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.

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Table No.	Part of the table	Instructions
1	2	3
	E. Net ITC available	
	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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AMENDMENT TO FORM GST RET -2 (including FORM GST ANX-1)

Questionnaire for filing FORM GST ANX-1A i.e. Amendment to FORM GST ANX-1

Sr. No.	Description	Option	
1	2	3	4
1.	Do you intend to amend B2C supply (table 3A)?	⬭ Yes	⬭ No
2.	Do you intend to amend inward supplies attracting reverse charge (table 3H)?	⬭ Yes	⬭ No
Note - Option against all questions will be 'No' by default. User can select 'Yes' as per his requirement.			

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FORM GST ANX-1A

[See rule ----]

Amendment to details of outward supplies and inward supplies attracting reverse charge

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 filing	*<Auto (after filing)>*

3. Amendment to details of the outward supplies and inward supplies attracting reverse charge

(Amount in ₹ for all tables)

Original document details				Revised document Details					Place of supply (name of State/ UT)	HSN code	Tax rate (%)	Taxable value	Tax Amount				Shipping bill/ Bill of export details	
GSTIN	Type	No.	Date	GSTIN	Type	No.	Date	Value					Integrated tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
3A. Amendment to supplies made to consumers and un-registered persons (Net of debit / credit notes)																		
3H. Amendment to inward supplies attracting reverse charge (to be reported by the recipient GSTIN wise, net of debit / credit notes and advances paid, if any)																		
														.				

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Instructions to (FORM GST ANX-1A)

1. The amendment will be based on the tax period and for details reported therein earlier.
2. Amendment to FORM GST ANX-1 can be filed before the due date for furnishing of return for the month of September following the end of the financial year or the actual date of furnishing relevant annual return, whichever is earlier. The amendment to FORM GST ANX-1 can be filed as many times for a tax period as provided in the Act read with the rules made thereunder.
3. Filing process is similar to the process of filing of the original FORM GST ANX-1. The annexure will be deemed to have been filed upon filing of return FORM GST RET – 2A.

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FORM GST RET – 2A

[See rule ----]

Amendment to 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 filing	<Auto (after filing)>														

3. Amendment to 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
A. Details of amendment to outward supplies						
1.	Taxable supplies made to consumers and unregistered persons (B2C) **[table 3A of FORM GSTANX-1A]**	<Auto>				
2.	Liabilities relating to the period prior to introduction of current return filing system and any other liability to be paid	<User input>				
3.	**Sub-total (A)** [sum of 1 & 2]					
B. Details of amendment to inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit / credit notes) and advances paid, if any [**table 3H of FORM GST ANX-1A]**	<Auto>				
2.	**Sub-total (B)** [sum of 1]	<Auto>				
C. Details of amendment to adjustment of liability						
1.	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>				
2.	**Sub-total (C) [sum of 1]**	<Auto>				
D. Total value and tax liability (A+B-C)						

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4. Amendment to 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 amendment to ITC based on auto-population from FORM GST ANX-1A						
1,	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [**table 3H of FORM GST ANX-1A]**	<Auto>				
2.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
3.	**Sub-total (A)** [sum of 1 &2]	<Auto>				
B. Details of amendment to reversal of credit						
1.	Supplies not eligible for credit	<User input>				
2.	Reversal of input tax credit as per the law (Rule 37, 39, 42 & 43)	<User input>				
3.	**Sub-Total (B)** [sum of 1 & 2]	<Auto>				
C. Net ITC available (A-B)		<Auto>				

5. Interest and late fee details

Sr. No.	Description	Amount of interest				Amount of late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Fee for making amendment above the limit prescribed in rules *(to be computed by the system)*						
2.	Interest on account of upward revision of tax liability, if any *(to be computed by the system)*						
3.	Interest on account of reversal of input tax credit *(to be calculated by the taxpayer)*						
4.	Other interest liability *(to be specified) (to be calculated by the taxpayer)*						
5.	**Total**						

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6. 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	Cess	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.	**Total**													

7. Verification

I hereby solemnly affirm and declare that the information given herein above and in FORM GST ANX -1A is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place - Name of Authorized Signatory

Date - Designation /Status

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Instructions (FORM GST RET-2A)

1. Filing process of amendment return will be similar to the filing process of original return (FORM GST RET-2).
2. Entries made by the taxpayer in the fields at the time of filing the main return (FORM GST RET-2) which were not auto-populated shall be editable in this return.
3. Amendment return can be filed for a tax period i.e. for a quarter.
4. Frequency of filing and period within which it is to be filed will be as per provisions of the Act read with the rules made thereunder.
5. Payment can be made if liability arises due to filing of amendment return. If liability becomes negative then no refund shall be paid. However, the negative liability will be carried forward to the main return (FORM GST RET-2) of the next tax period where adjustment can be made
6. Payment process will be similar to the main return (FORM GST RET-2). ITC available in the electronic credit ledger can be utilized for payment of liability as per provisions of Act read with the rules made thereunder.
7. Revised values shall be reported wherever amendment is required in the returns already filed. For example, if the original value reported was Rs. 100/- and revised value is Rs. 120/-, then Rs. 120/- shall be reported in these tables.
8. Amendment to ITC (upward / downward adjustment) shall be reported in the main return (FORM GST RET-2) and not to be taken to this amendment return.

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FORM GST PMT - 08

[See rule ---]

Payment of self-assessed tax

Financial Year				
Month				

1.	GSTIN															
2.	(a)	Legal name	<Auto>													
	(b)	Trade name	<Auto>													
	(c)	ARN	<Auto (after filing)>													
	(d)	Date of filing	<Auto (after filing)>													

3. Summary of self-assessed liability and input tax credit (ITC) availed

(Amount in ₹ for all tables)

Sr. No.	Description	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6
1.	Liability to pay tax (other than reverse charge)				
2.	Liability to pay tax (reverse charge)				
3.	Input tax credit availed				

4. 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	Cess	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.	**Total**													

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5. 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.

Signature

Place

Name of Authorized Signatory

Date

Designation /Status

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Instructions (FORM GST PMT-08)

1. Taxpayers opting to file the return on quarterly basis have to make payment on monthly basis on the supplies made during the month.
2. Only eligible ITC shall be claimed through this FORM.
3. Payment of self-assessed liabilities shall be made for the first two months of the quarter.
4. Credit of the tax paid during the first two months of the quarter shall be available at the time of filing the return for the quarter.
5. Payment of the self-assessed liabilities shall be made by <20th>of the month succeeding the month to which the liability pertains.
6. Liability can be settled out of balance in electronic credit ledger or electronic cash ledger as the case may be.
7. Liability and input tax credit availed shall be based on self-assessment subject to adjustment in the main return of the quarter.
8. Excess input tax credit claimed or short liability stated will be liable for levy of interest under section 50 of the Act.
9. The declaration shall also be required to be filed if no supplies have been made during the month.
10. Late payment will attract interest at the rate specified in section 50 of the Act.

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