

Report GST STL - 1.01

[See Rule 4(a)]

Statement of transfer of funds between Centre and State/UT based on returns, other than returns and information received from Customs authorities
[Sec 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

State/UT -

Year -

Month -/ All

(Amount in Rs.)

Sr. No.	Month	IGST liability adjusted against SGST/ UTGST ITC (including cross utilization by ISD) (1.02)	SGST/ UTGST liability adjusted against IGST ITC (1.03)	SGST/ UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit and OIDAR Services (1.04)	SGST/ UTGST portion of IGST for inter-State supplies made to composition taxable person/ Non-resident taxable person/ UIN holders/ persons registered for deducting TDS(1.05)	SGST/ UTGST portion of IGST collected on B to B supplies (including imports) where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme and tax paid with cancellation application or final return (1.06)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SGST/ UTGST portion of IGST collected on B to B supplies (including imports) where ITC remains un-availed till the specified period (1.07)		SGST/ UTGST portion of IGST collected on supplies imported by unregistered persons (1.08)	SGST/ UTGST portion of IGST for supplies imported by composition taxable persons/UIN holders/ persons registered for deducting TDS and SGST / UTGST portion of IGST for inward supplies liable to reverse charge received by composition taxable persons and Non-resident taxable persons (1.09)	SGST/ UTGST portion of interest related to returns paid on IGST / fee deposited for advance ruling (1.12)	Net Amount payable (-) by State/UT to Centre/ receivable (+) from Centre to State/UT [sum of col. 4 to 11 - col. 3]
(8)		(9)	(10)	(11)	(12)
On account of domestic transactions	On account of imports				

Comments – Consequential changes due to changes in list reports.

Report GST STL - 1.02

[See Rule 4(b)(i)]

List of registered persons of the State/UT who have adjusted IGST liability from ITC of SGST/ UTGST and CGST (for col. 3 of 1.01 & 2.01)

[Sec 53 of CGST/SGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross- utilization (Returns/ Other than returns)	ARN/ IGST Demand	Tax period of return	IGST paid from CGST ITC	IGST paid from SGST/ UTGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

Notes: 1. In case of cross-utilization of the credit for purposes other than returns, reference number will be mentioned.

2. ARN refers to Acknowledgement Reference Number of Return

Comments – Invalid return is not being filed at present.

Report GST STL - 1.03

[See Rule 4(b)(ii)]

List of registered persons of the State/UT who have adjusted SGST/ UTGST liability from ITC of IGST (for col. 4 of 1.01)

[Sec 18 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/ Other than returns)	ARN/ SGST/UTGST Demand	ARN	Tax period of return	SGST/UTGST paid from IGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

*Note: In case of cross-utilization of the credit for purposes other than returns, reference number will be mentioned.***Comments** – Invalid return is not being filed at present. Last column (CGST) is part of Report No. 2.02.

Report GST STL - 1.04

[See Rule 4(b)(iii)(A)]

List of persons registered in other State/UT who have made outward inter-State supply, including ISD distribution, to unregistered persons or units of the State/UT (including OIDAR services supplied to unregistered persons) (for col. 5 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-5, GSTR-5A, GSTR-6)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	State/UT of supplier	GSTIN of supplier	Category of Supply	Trade name (Legal name, if not available)	ARN	Tax period of return	IGST paid	SGST/ UTGST portion of IGST	CGST Portio of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total									

Note: Column (4) shall be given in the following categories:

Category A: Inter State supplies (net of credit/debit notes) made to unregistered persons or ISD distributed to unregistered units

Category B: Information relating to OIDAR services supplied to unregistered persons by persons located outside country.

Comments – Category C to F are not relevant in the present return filing process.

Report GST STL - 1.05

[See Rule 4(b)(iii)(B)]

List of other State/UT registered persons who have made inter-State supply to composition taxable person /Non-resident taxable person /Person registered for deducting TDS of the State/UT/ UIN holders who have not claimed refund and time period for claiming refund has expired (for col. 6 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-1, GSTR-3B)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	State/ UT of supplier	GSTIN of supplier	Trade name (Legal name, if not available)	Category of recipient	GSTIN of Recipient/ UIN	Trade name (Legal name, if not available)	ARN	Tax period of return	IGST paid	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total											

Note: Column 5 shall have following categories:

- (e) Category A: Composition taxable persons,
- (f) Category B: Non-resident taxable persons,
- (g) Category C : UIN holders who have not claimed refund and time period expired, and
- (h) Category D : Persons registered for deducting TDS

Comments – Supplies made to UIN holders are not settled as they claim refund. Supplies made to deductor or e-commerce operators also need to be settled.

Report GST STL - 1.06

[See Rule 4(b)(iii)(C)]

List of registered persons who have made inter-State inward supplies for which ITC is declared as ineligible or in-admissible including ITC lapsed due to opting into composition scheme and tax paid in lieu of ITC reversal with filing of cancellation application or final return (for col. 7 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, ITC-03, REG-16/GSTR-10, Table 4 of GSTR-2B)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN of recipient	Category of ITC to be apportioned	Trade name (Legal name, if not available)	ARN	Tax period of return/ month of filing stock intimation	Amount of IGST available for apportion	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total								

Notes :

1. Relevant section for claiming and reversing ITC - 17 and 18(4) of CGST / SGST Act.
2. Categories of Column 3 shall be as follows :

- Category A: Supply for which ITC is ineligible.
- Category B: ITC lapsed due to opting for composition scheme as per section 18(4) of CGST/SGST Act.
- Category C : ITC lapsed due to cancellation of registration: Tax paid with filing of cancellation application or final return.
- Category D: ITC not admissible due to limitation under section 16(4)

Comments – Tax paid by taxpayers under IGST head while filing application for cancellation or final return need to be settled.

ITC is not lapsed on cancellation of registration.

Report GST STL - 1.07

[See Rule 4(b)(iii)(D)]

List of registered persons who have made inter-state inward supplies on which ITC remains unutilized till specified period (for col. 8 of 01.01 & 02.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-2B)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN	Tax period of return	Unavailed IGST ITC available for apportionment	SGST/ UTGST portion of unavailed portion of IGST	CGST portion of unavailed portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Part A:	(On account of domestic transactions)						
<i>Sub-total (Part A)</i>							
Part B:	(On account of imports)						
<i>Sub-total (Part B)</i>							
Grand Total (A+B)							

Note: This report will include the details of those recipient taxable persons who have filed the return but not availed ITC till the specified period as provided for in section 16(4) of CGST/SGST Act.

Report GST STL - 1.08

[See Rule 4(b)(iii)(E)]

List of unregistered persons who have made import of goods (for col. 9 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: Bill of Entry)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	Name of unregistered Person	IEC	Address	IGST paid including interest, if any	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Note: This report will include details of persons as received from Customs authorities, if made available. Source: Import data from Custom authorities.

Report GST STL - 1.09

[See Rule 4(b)(iii)(F)]

List of composition taxable persons, persons registered for deducting TDS who have made import, UIN holders who have received supply by way of import and have not claimed refund within time and list of composition taxpayers and Non-resident taxable persons who have received inward inter-State supplies liable to reverse charge (for col. 10 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-5, CMP-08, Bill of Entry)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of taxpayers	ARN, if any	Tax period	Goods/ Services (G/S)	IGST paid	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total									

Notes:

1) This report will include information about import of goods as received from custom authorities.

2) Data of import of services will be as declared in return.

3) Column 4 shall have following categories:

(a) Category A: Import of goods by Composition taxable persons,

(b) Category B: Import of goods by UIN holders and have not claimed refund within specified time,

(c) Category C: Import of goods by persons registered for deducting TDS, and

(d) Category D: Inter-state inward supplies that is liable to reverse charge received by Composition taxable persons and Non-resident taxable persons.

Comments – Information on RCM supplies made by NRTP has been included in GSTR-5 recently Import of services made by composition taxpayers is also settled.

Report GST STL - 1.12

[See Rule 4(b)(iii)(G)]

List of registered persons who have paid interest on IGST related to returns and fee deposited for filing advance ruling application under IGST (for col. 11 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-7, GSTR-8, CMP-8, GSTR-10, ADVRL (Advance Ruling))

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN	Tax period of return	Interest on IGST paid	SGST/ UTGST portion of interest paid on IGST	CGST portion of interest paid on IGST	Fee collected on IGST for advance ruling	SGST/ UTGST portion of Fee collected on IGST for advance ruling	CGST portion of Fee collected on IGST for advance ruling
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Notes:

1) The interest will be apportioned among the States of recipient.

2) Fee deposited for filing advance ruling application under IGST will be apportioned to the concerned States.

Comments – Advance fee is also being paid under IGST head now.

Report GST STL - 2.01

[See Rule 5(a)]

State/UT wise book adjustment between CGST and IGST based on returns, other than returns and information received from Customs authorities.

[Section 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

Year -

Month -

(Amount in Rs.)

Sr No.	State/UT	IGST Liability adjusted against CGST ITC (including cross utilization by ISD) (1.02)	CGST Liability adjusted against IGST ITC (2.02)	CGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit and OIDAR Services (1.04)	CGST portion of IGST for inter-State supplies made to Composition taxable person /Non-resident taxable person/ UIN holders / persons registered for deducting TDS (1.05)	CGST portion of IGST collected on B to B supplies (including imports) where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme and tax paid with cancellation application or final return (1.06)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

CGST portion of IGST collected on B to B supplies (including imports) where ITC remains un-availed till specified period (1.07)		CGST portion of IGST collected on supplies imported by unregistered persons (1.08)	CGST portion of IGST for supplies imported by Composition taxable persons/ UIN holders/ persons registered for deducting TDS and CGST portion of IGST for inward supplies liable to reverse charge received by composition taxable persons and Non-resident taxable persons (1.09)	CGST portion of interest related to returns paid on IGST / fee deposited for advance ruling (1.12)	Net Amount payable (-) by Central tax account to IGST tax account receivable (+) from IGST account to Central tax a/c [sum of col. 4 to 11 - col. 3]
(8)		(9)	(10)	(11)	(12)
On account of domestic transactions	On account of Imports				

Comments – Consequential changes.

Report GST STL - 2.02

[See Rule 5(b)]

List of registered persons who have adjusted CGST liability from ITC of IGST (for col. 4 of 2.01)

[Sec 18(a) of IGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/Other than returns)	ARN/ Demand	Tax period of return	CGST paid from IGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Note: In case of cross-utilization of the credit for purposes other than returns, ARN of demand will be mentioned.

Report GST STL - 3.01

[See Rule 6(a)]

Apportionment of IGST amount recovered against demand paid and admitted amount deposited at the time of filing appeal

[Sec 17 of IGST Act]

Year -

Month -

(Amount in Rs.)

Sr No.	State/UT	Category of IGST amount to be distributed	Amount of IGST recovered or admitted amount deposited at the time of filing appeal					Amount apportioned	
			Tax	Interest	Penalty	Compounding amount	Total	CGST portion of the IGST	SGST/ UTGST portion of the IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Total							

Notes:

1) Relevant Section: Sec 73, 74, 74A, 128A, 79, 129, 107(6), 112(8) of CGST/SGST Act and other relevant sections.

2) Category mentioned in column 3 above shall be as follows :

(c) Category A : IGST amount recovered on demand, and

(d) Category B : Admitted IGST amount deposited at the time of filing appeal under section 107,112 of CGST/ SGST Act.

Report GST STL - 3.02

[See Rule 6(b)]

List of registered persons from whom IGST amount recovered against demand and admitted amount deposited at the time of filing appeal

(Source: Forms: DRC-03, DRC-3A, DRC-07/DRC-08, APL-01, APL-04)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Order number	Order date	Category of IGST amount to be distributed	Debit entry of cash ledger	Debit entry of credit ledger	Recovery under IGST head or admitted amount deposit at the time of filing appeal				Amount apportioned	
								Tax	Interest	Penalty	Total	CGST	SGST/UTGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total													

*Note:*1) *Relevant Section: Sec 73, 74, 74A, 128A, 79, 129, 107(6), 112(8) of CGST/SGST Act and other relevant sections.*2) *Category mentioned in column 6 above shall be as follows :*(a) *Category A : IGST amount recovered on demand, and*(b) *Category B : Admitted IGST amount deposited at the time of filing appeal under section 107,112 of CGST/SGST Act.*

Report GST STL - 4.01

[See Rule 7(a)]

Distribution of IGST amount where place of supply or taxable person could not be determined

[Sec 17 of IGST Act]

State/UT

Year -

Month -

(Amount in Rs.)

Sr. No.	Distribution of IGST where POS not known		Distribution of IGST where taxable person is not known		Total amount distributed	
	SGST/ UTGST portion	CGST portion	SGST/ UTGST portion	CGST portion	SGST/UTGST	CGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Report GST STL - 4.02

[See Rule 7(b)]

List of taxable persons from whom IGST has been collected and place of supply could not be known (For column 2 and 3 of 4.01)

[Sec 17 of IGST Act]

Year -

Month -

- e) GSTIN of supplier
 f) Amount of IGST to be distributed
 g) CGST Portion out of the amount mentioned at (b)
 h) Balance amount to distributed among States/UT's (b-c)

(Amount in Rs.)

Sr No.	State/UT to whom supplies were made in previous period	Amount of supplies made to state	Ratio of supplies	SGST/ UTGST portion of IGST
(1)	(2)	(3)	(4)	(5)
Total				

Note : Apportionment is to done in the State/UT in same proportion in which supplies were made to each state.

Report GST STL - 4.03

[See Rule 7(c)]

Distribution of IGST that has been collected where taxable person is not known (For column 4 and 5 of 4.01)

[Sec 17 of IGST Act]

Year -

Month -

- a) Amount of IGST to be distributed
- b) CGST Portion out of the amount mentioned at (a)
- c) Balance amount to distributed among States/UT's (a-b)

(Amount in Rs.)

Sr No.	State/UT	Amount of tax collected in previous year	Ratio of Tax collected	SGST/ UTGST portion of IGST
(1)	(2)	(3)	(4)	(5)
Total				

Note : Apportionment is to done in the ratio of tax collection in the preceding year.

Comments – POS is mandatory in all relevant forms. There will be no record entered without POS.

Comments – Not relevant as Temp. ID or GSTIN is mandatory.

Report GST STL - 5.01

[See Rule 8(2)(a)]

State-wise consolidated statement showing a summary wherein Integrated Tax paid by taxpayer has already been apportioned but subsequently the liability of Integrated tax of the taxpayer is reduced due to various provisions of the CGST Act, SGST Act and UTGST Act leading to a reduction in amount settled to Centre (Central Tax) and from State (State Tax)/Centre (Union Territory Tax)

[Sec 17 of IGST Act]

State/UT/All -

Year -

Month -

(Amount in Rs.)

Sr. No.	Description	Reduction in amount	
		SGST/ UTGST	CGST
(1)	(2)	(3)	(4)
1.	Amount apportioned on account of inter-State inward supplies for which ITC was declared as ineligible but now becomes eligible <i>(details coming from STL 5.02)</i>		
2.	Amount apportioned on account of recovery of outstanding dues and subsequently refunded with interest due to appeal order <i>(details coming from STL 5.03)</i>		
3.	Reduction due to – any other reason other than the rectification of return of the amount already apportioned <i>(details coming from STL 5.04)</i>		
	Total		

Comments – In the current return process, there is no data source for Sr. 1 to 5.

Report GST STL - 5.03

[See Rule 8(2)(b)(ii)]

(for S. No. 2 of 5.01)

Reduction due to recovery of outstanding dues and subsequently refunded due to appeal order and interest thereof

(List of taxpayers)

(Source: Forms: DRC-03, DRC-03A, DRC-07, DRC-08, APL-01 and APL-04)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Demand Order Number	Demand Order date	Appeal Order Number	Appeal Order Date	Amount of outstanding dues refunded due to appeal order	SGST/ UTGST portion of IGST	CGST portion of IGST	Amount of interest due to refund (col. 8)	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												

Note : Relevant section - Sec 79, 107, 112, 117 and 118 of CGST / SGST Act along with Sec 50 of CGST/ SGST Act

Report GST STL - 5.04

[See Rule 8(2)(b)(iii)]

(for S. No. 3 of 5.01)

List of registered taxpayers where wrongly settled amount has been recovered

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN/UIN	Trade name (Legal name, if not available)	ARN	Tax period of ARN	Recovery of already settled amount	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

Report GST STL - 7.01

[See Rule 10(1)]

Consolidated Settlement Report for State/UT

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. no.	Details	Amount to be credited	Amount to be debited	Net Settlement Amount
1.	Settlement of accounts between Centre and State/UT relating to Returns and others (GST STL 1.01)			
2.	Apportionment of IGST amount recovered and admitted amount (STL 3.01)			
3.	Apportionment of IGST amount where place of supply or taxable person could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to refund of amount involved in appeal or due to any other reason etc. (STL 5.01)			
	Total			

Comments – Consequential changes.

Report GST STL - 7.02

[See Rule 10(2)]

Consolidated Settlement Report for Centre

State/UT /All-

Year -

Month -

(Amount in Rs.)

Sr. no.	Details	Amount Credited	Amount Debited	Net Settlement Amount
1.	Book adjustment between CGST and IGST for a State/UT relating to returns (STL 2.01)			
2.	Apportionment of IGST amount recovered and admitted amount (STL 3.01)			
3.	Apportionment of IGST amount where place of supply or taxable person could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to refund of amount involved in appeal or due to any other reason etc. (STL 5.01)			
	Total			

Comments – Consequential changes**Notes:**

- 8) Settlement of funds between Centre and States under section 53 of CGST/SGST Act and section 18 of IGST Act on cross- utilization of credit of IGST for discharging liabilities of SGST/ UTGST, CGST and vice-versa shall be made after filing of return.
- 9) Apportionment of IGST will be done on the basis of return filed by the taxable person.
- 10) Apportionment of IGST borne on import of goods, under section 17 of IGST Act, will be done on the basis of information received from Customs authorities.
- 11) Apportionment of IGST amount collected due to issue of debit note will be done in original tables.
- 12) Month represents the month in which apportionment is being done
- 13) Tax period represents the period to which the return or the information supplied by Custom authority pertains
- 14) ARN refers to Application Reference Number.

Report GST STL - 6.01

[See Rule 9(b)(i)]

Adjustment of funds between Centre and State due to recovery made out of refund and transfer of amount among heads of cash ledger.

State—
Month –

Year-

(Amount in ₹)

Sr. no.	Description	Amount transferred from (-)		Amount transferred to (+)			
		Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Recovery out of refund (6.02)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
2.	Transfer from cash ledger (6.03)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
3.	Total (1+2)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
4.	Net amount to be Transferred (+) / (-)	IGST to CGST					
		IGST to SGST/UTGST					
		IGST to Cess					
		CGST to SGST/UTGST					
		CGST to Cess					
		SGST/ UTGST to Cess					

Report GST STL - 6.02

[See Rule 9(b)(i)(A)]

List of taxpayers from whose refund, recovery has been made

(Source: Forms: RFD-06)

State –

-

-

Year

Month

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	Demand order no.	Demand order date	Refund order no.	Refund order date	Amount transferred out of refund sanctioned (-)		Amount transferred to (recovery made) (+)			
						Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						IGST					
						CGST					
						SGST / UTGST					
						Cess					
	Total					IGST					
						CGST					
						SGST / UTGST					
						Cess					

Report GST STL - 6.03

[See Rule 9(b)(i)(B)]

List of taxpayers who have made inter-head transfer of amount within cash ledger

(Source: Forms: PMT-09)State-
Month –

Year-

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	ARN	ARN date	Amount transferred from (-)		Amount transferred to (+)			
				Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				IGST					
				CGST					
				SGST / UTGST					
				Cess					
	Total			IGST					
				CGST					
				SGST / UTGST					
				Cess					

Report GST STL - 6.04*[See Rule 9(b)(ii)]*

Summary of the refund under SGST/UTGST released by Centre
(Source: Forms: RFD-05)

Year –
Month-

State code	Name of State/ UT	No. of cases	Amount of refund released (₹)
(1)	(2)	(3)	(4)

Report GST STL - 6.04A

[See Rule 9(b)(ii)]

List of taxpayers whose refund under SGST/UTGST has been released by Centre

(Source: Forms: RFD-05)

State-

Year-

Month –

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	Transaction ID no. (PFMS)	Transaction date (PFMS)	Reference no. (RFD-05)	Date of issue (RFD-05)	Amount of SGST/UTGST refund disbursed by Centre
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total					

Comments: The report is generated separately in this Form and is forwarded to DoR but it does not form part of Settlement process

Report GST STL - 6.05

[See Rule 9(b)(i)(B)]

Summary of intra-head and inter head transfer of funds within cash ledger

No. of GST PMT-09 filed: <<100>>

(Source: Forms: PMT-09)

Month-

(Amount in ₹)

State code	Name of State/ UT	No. of taxpayers	Major head from which transferred	Minor head from which transferred	Major head to which transferred	Minor head to which transferred	Amount transferred
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)