[To be published in the Tripura Gazette, Extraordinary Issue]

# GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

#### NO.F.1-11(91)-TAX/GST/2018

Dated, Agartala, the 4<sup>th</sup> September, 2018

# **NOTIFICATION**

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Tripura State Goods and Services Tax (Eighth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Tripura State Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

"Provided that where the person instead of replying to the notice served under subrule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20**.".

3. In the said rules, in rule 36, in sub-rule (2), the following proviso shall be inserted, namely:-

"Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.".

4. In the said rules, in rule 55, in sub-rule (5), after the words "completely knocked down condition", the words "or in batches or lots" shall be inserted.

5. In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

'(E) "Adjusted Total Turnover" means the sum total of the value of-

(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and

- (b) the turnover of zero-rated supply of services determined in terms of clause(D) above and non-zero-rated supply of services, excluding-
- (i) the value of exempt supplies other than zero-rated supplies; and
- (ii) the turnover of supplies in respect of which refund is claimed under subrule (4A) or sub-rule (4B) or both, if any, during the relevant period.'.

6. In the said rules, with effect from the  $23^{rd}$  October, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

- (a) received supplies on which the benefit of the Government of Tripura, Finance Department, notification No. F.1-11(91)-TAX/GST/2017(Part), dated the 9<sup>th</sup> November, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 418, dated the 13<sup>th</sup> November, 2017 or notification No. 40/2017-State Tax (Rate), dated the 22<sup>nd</sup> November, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 439, dated the 22<sup>nd</sup> November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23<sup>rd</sup> October, 2017 has been availed; or
- (b) availed the benefit under notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),*vide* number G.S.R 1299 (E), dated the 13<sup>th</sup> October, 2017."

7. In the said rules, in rule 138A, in sub-rule (1), after the proviso the following proviso shall be inserted, namely:-

"Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A** of **FORM GST EWB-01**.".

8. In the said rules, for **FORM GST REG-20**, the following **FORM** shall be substituted, namely:-

### **"FORM GST REG-20**

[See rule 22(4)]

Reference No. -

Date -

То

Name Address GSTIN/UIN

Show Cause Notice No.

Date-

## Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed vide ARN ------ dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

#### or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Tripura State Goods and Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature < Name of the Officer>

Designation Jurisdiction

".

Place: Date: 9. In the said rules, for **FORM GST ITC-04**, the following FORM shall be substituted, namely:-

## **"FORM GST ITC-04**

[See rule 45(3)]

# Details of goods/capital goods sent to job worker and received back

- 1. GSTIN -
- 2. (a) Legal name -
  - (b) Trade name, if any –

3. Period: Quarter - Year -

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN	Challa		Descripti	-	Quantit		Type of	R	late of	tax (%)	
/ State in case of unregister ed job worker	n No.	n date	on of goods	С	у	value	goods (Inputs/capit al goods)	Centr al tax	Stat e/ UT tax	Integrat ed tax	Ces s
1	2	3	4	5	6	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work

(A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

GSTIN /	Challa	Date of	Descriptio	UQ	Quantit	Origin	Origin	Natur	Losse	s &
State of	n No.	challan	n of goods	С	у	al	al	e of	waste	8
job worker	issued	issued				challan	challan	job		
if	by job	by job				No.	date	work	UO	Quantit
unregistere	worker	worker				under	under	done	UQ C	Quantit
d	under	under				which	which	by job	C	У
	which	which				goods	goods	worke		
	goods	goods				have	have	r		
	have	have				been	been			
	been	been				sent	sent			
	receive	receive				for job	for job			
	d back	d back				work	work			
1	2*	2*	4	~	6	7*	0*	0	10	11
1	2*	3*	4	5	6	7*	8*	9	10	11

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN /	Challa	Date of	Descriptio	UQ	Quantit	Origin	Origin	Natur	Losse	s &
State of	n No.	challan	n of goods	С	у	al	al	e of	waste	8
job worker	issued	issued				challan	challan	job		
if	by job	by job				No.	date	work	UO	Quantit
unregistere	worker	worker				under	under	done	UQ C	Quantit
d	under	under				which	which	by job	C	У
	which	which				goods	goods	worke		
	goods	goods				have	have	r		
	have	have				been	been			
	been	been				sent	sent			
	receive	receive				for job	for job			
	d back	d back				work	work			
1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN /	Invoice	Invoice	Descriptio	UQ	Quantit	Origin	Origin	Natur	Losse	s &
State of	No. in	date in	n of	С	у	al	al	e of	waste	8
job worker	case	case	goods			challan	challan	job		
if	supplie	supplie				no.	date	work		
unregister	d from	d from				under	under	done	UQ	Quantit
ed	premise	premise				which	which	by job	С	у
	s of job	s of job				goods	goods	worke		
	worker	worker				have	have	r		
	issued	issued				been	been			
	by the	by the				sent	sent			
	Princip	Princip				for job	for job			
	al	al				work	work			
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

- 1. Multiple entry of items for single challan may be filled.
- 2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
- 3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

### 6. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place Authorised Signatory ......

Date /Status..... Signature Name of

Designation

10. In the said rules, after **FORM GSTR-8**, the following FORMS shall be inserted, namely:-

			<b>FORM GSTR-9</b> (See rule 80) <b>Annual Return</b>				
Pt. I			Basic Details				
1	Financial Year						
2	GSTIN						
3A	Legal Name						
3B	Trade Name (if any)						
Pt. II	Details of Outw	vard and	inward supplies decl	ared durin	g the finan	cial year	
				,		□ in all table	/
	Nature of Supplies		Taxable Value	Central Tax	State Tax / UT	Integrated Tax	Cess
					Tax		
	1		2	3	4	5	6
4	Details of advances, inward a filed during the financial year		ward supplies on wh	nich tax is	payable a	s declared in	returns
А	Supplies made to un-registered persons (B2C)	d					
В	Supplies made to registered pe (B2B)	ersons					
С	Zero rated supply (Export) on payment of tax (except supplie SEZs)	es to					
D	Supply to SEZs on payment of	f tax					
Е	Deemed Exports						
F	Advances on which tax has be paid but invoice has not been i (not covered under (A) to (E)	issued					
G	Inward supplies on which tax paid on reverse charge basis	is to be					
Н	Sub-total (A to G above)						

Ι	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
К	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
М	Sub-total (I to L above)					
Ν	Supplies and advances on which tax is to be paid $(H + M)$ above					
5	Details of Outward supplies on whic financial year	h tax is not payable	as declar	ed in retur	ns filed dur	ing the
А	Zero rated supply (Export) without payment of tax					
В	Supply to SEZs without payment of tax					
С	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
Е	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
Н	Credit Notes issued in respect of transactions specified in A to F above (-)					
Ι	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
К	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
М	Turnover on which tax is not to be paid $(G + L above)$					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC as de	clared in returns filed	d duri <u>ng th</u>	e financial	year	
	Description	Туре	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed as	declared in returns	filed duri	ng the fina	ancial year	
A	Total amount of input tax credit avail	ed through FORM				
11	GSTR-3B (sum total of Table 4A of I	FORM GSTR-3B)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>

B       invaid ward supplies faible to reverse charge but includes services received from str2x)       Input Services       Input Services         C       charge (other than B above) on which tax is paid & ITC availed       Input Services       Input Services         D       charge (other than B above) on which tax is paid & ITC availed       Input Services       Input Services         E       fmost signed babove) on which tax is paid and ITC availed       Input Services       Input Services         E       fmost of goods (including supplies from StZs)       Input Services       Input Services         F       Import of goods (including supplies from StZs)       Input Services       Input Services         G       Inport of services (excluding inward supplies from StZs)       Input Services       Input Services         F       Import of services (excluding inward supplies from StZs)       Input Services       Input Services         G       Input Tax credit received from ISD       Input Services if an availed (ITC availed to the than B above) under the provisions of the Act       Input Services if an availed (ITC availed to the services if an availed above)       Input Services if an availed (ITC availed but not specified above       Input Services if an availed (ITC availed but not specified above       Input Services if an availed (ITC availed but not specified above       Input Services if an availed (ITC availed but not specified above       Input Services if an availed (ITC availed but not sp		Inward supplies (other than imports	Inputs	I	I		
B       charge but includes services received from SEZs)       Input Services       Input Services         C       charge (other than B above) on which tax is paid a Bobve) on the services       Input Services       Input Services         F       Import of goods (including supplies from SEZs)       Input Services       Input Services       Input Services         G       Input Tax credit received from ISD       Input Services       Input Services       Input Services         H       Amount of ITC reclaimed (other than B above) under the provisions of the Act       Input Services       Input Services         J       Difference (1 - A above)       Input Services and Ineligible ITC as declared in returns filed during the financial year       Input Services         N       Sub-total (K to M above)       Input Services       Input Services       Input Services         O       Total ITC availed Ut not specified above       Input Services       Input Services       Input Services         R       As			-				
Inward supplies received from uarcgistered persons liable to reverse charge (other than B above) on which tax is piad & ITC availed       Inputs	В	charge but includes services received	-				
C       umegistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed       Input Services       Input Services         D       Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed       Input Services       Input Services         E       Import of goods (including supplies from SEZs)       Input Services       Input Services       Input Services         F       Import of services (excluding inward supplies from SEZs)       Input Services       Input Services       Input Services         G       Input Tax credit received from ISD       Input Services       Input Services       Input Services         H       Amount of ITC reclaimed (other than B above) under the provisions of the Act       Input Services       Input Services         J       Difference (I - A above)       Input Services       Input Services       Input Services         M       Any other ITC availed but not specified above       Input Services       Input Services       Input Services         N       Sub-total (K to M above)       Input Services       Input Services       Input Services       Input Services         J       Difference (I - A above)       Input Services       Input Services       Input Services       Input Services       Input Services         Q       Total TC availed b		,	Input Services				
C       charge (other than B above) on which tax is paid & ITC availed       Input Services       Input Services         D       charge (other than B above) on which tax is paid and ITC availed       Input Services       Input Services         E       Import of goods (including supplies from SEZs)       Input Services       Input Services         G       Input Tax credit received from ISD       Input Services       Input Services         G       Input Tax credit received from ISD       Input Services       Input Services         H       Amount of ITC reclaimed (other than B above) under the provisions of the Act       Input Services       Input Services         J       Difference (1 - A above)       Input Services       Input Services       Input Services         M       Any other ITC availed but not specified above       Input Services       Input Services       Input Services         7       Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year       Input Services       Input Services         7       Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year       Input Services       Input Services         7       Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year       Input Services       Input Services         7       Details of ITC Reversed and In							
which tax is paid & ITC availed     Input Services     Input Services       Inward supplies received from received from received from SEZs)     Input Services     Input Services       E     Import of goods (including supplies from SEZs)     Input Services     Input Services       G     Inport of services (excluding inward supplies from SEZs)     Input Services     Input Services       G     Input Tax credit received from ISD     Input Services     Input Services       G     Input Tax credit received from ISD     Input Services     Input Services       J     Difference (1 - A above)     Input Services     Input Services       J     Difference (1 - A above)     Input Services     Input Services       J     Difference (1 - A above)     Input Services     Input Services       J     Difference (1 - A above)     Input Services     Input Services       J     Difference (1 - A above)     Input Services     Input Services       G     Transition Credit through TRAN-I (including revisions if any)     Input Services     Input Services       N     Sub-total (K to M above)     Input Services     Input Services     Input Services       G     Total ITC availed that not specified above     Input Services     Input Services       R     As per Rule 37     Input Services     Input Services       B	С						
D       registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed       Capital Goods       Imput Services         E       Import of goods (including supplies from SEZs)       Input Services       Imput Services       Imput Services         G       Input Tax credit received from ISD       Input Services       Imput Services       Imput Services         G       Input Tax credit received from ISD       Imput Services       Imput Services       Imput Services         H       Amount of ITC reclaimed (other than B above) under the provisions of the Act       Imput Services is a start of the Act       Imput Services         J       Difference (1 - A above)       Imput Services is a start of the Act       Imput Services is a start of the Act       Imput Services         L       Transition Credit through TRAN-1 (including revisions if any)       Imput Services       Imput Services       Imput Services         O       Total ITC availed but not specified above       Imput Services       Imput Services       Imput Services         7       Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year       A sper Rule 37       Imput Services         7       Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year       A sper Rule 43       Imput Services       Imput Services         1							
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L       Transition Credit through TRAN-II       Image: Constraint of the specified above       Image: Constraint of the specified above         M       Any other ITC availed but not specified above       Image: Constraint of the specified above       Image: Constraint of the specified above         N       Sub-total (K to M above)       Image: Constraint of the specified above       Image: Constraint of the specified above         7       Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year         A       As per Rule 37       Image: Constraint of the specified above         B       As per Rule 37       Image: Constraint of the specified above         B       As per Rule 43       Image: Constraint of the specified above         C       As per sule 43       Image: Constraint of the specified above         F       Reversal of TRAN-I credit       Image: Constraint of the specified above         H       Other reversals (pl. specify)       Image: Constraint of the specified above         J       Net ITC Available for Utilization (60 - 7I)       Image: Constraint of the specified above         A       ITC as per GSTR-2A (Table 3 & 5 thereof) <auto>         A       ITC as per GSTR-2A (Table 3 &amp; 5 thereof)       <auto>         B       ITC as per sum total of 6(B) and 6(H) above       <auto>         ITC on inward supp</auto></auto></auto>		<b>.</b>	cluding revisions if				
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N       Sub-total (K to M above)       Image: constraint of the second s	L						
O       Total ITC availed (I + N above)       Image: Constraint of the second s		· ·	d above				
7       Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year         A       As per Rule 37		· · · · · · · · · · · · · · · · · · ·					
A       As per Rule 37       Image: Constraint of the second seco	0	· · · · · · · · · · · · · · · · · · ·					
As per Rule 39       As per Rule 42         D       As per Rule 43         E       As per section 17(5)         F       Reversal of TRAN-I credit         G       Reversal of TRAN-I credit         H       Other reversals (pl. specify)         I       Total ITC Reversed (A to H above)         J       Net ITC Available for Utilization (60 - 71)         8       Other ITC related information         A       ITC as per GSTR-2A (Table 3 & 5 thereof)         Auto> <auto>         B       ITC as per sum total of 6(B) and 6(H) above         Auto&gt;       <auto>         C       ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018         D       Difference [A-(B+C)]         E       ITC available but not availed (out of D)</auto></auto>	7		ble ITC as declared	in return:	s filed dur	ing the finar	ncial year
C       As per Rule 42							
D       As per Rule 43       Image: Constraint of the second seco		-					
E       As per section 17(5)       Image: Constraint of the section 17(5)         F       Reversal of TRAN-I credit       Image: Constraint of the section 17(5)         G       Reversal of TRAN-II credit       Image: Constraint of the section 17(5)         H       Other reversals (pl. specify)       Image: Constraint of the section 17(5)       Image: Constraint of the section 17(5)         I       Reversal of TRAN-II credit       Image: Constraint of the section 17(5)       Image: Constraint of the section 17(5)         I       Reversal of TRAN-II credit       Image: Constraint of the section 17(5)       Image: Constraint of the section 17(5)       Image: Constraint of the section 17(5)         B       ITC as per GSTR-2A (Table 3 & 5 thereof)       < Auto>       < Auto>       < Auto>         B       ITC as per sum total of 6(B) and 6(H) above       < Auto>       < Auto>       < Auto>         C       ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018       Image: Constraint of the section 17(5)       Image: Constraint of the section 17(5)         D       Difference [A-(B+C)]       Image: Constraint of the section 17(5)       Image: Constraint of the section 17(5)       Image: Constraint of the section 17(5)         B       ITC available but not availed (out of D)       Image: Constraint of t							
F       Reversal of TRAN-I credit       Image: Constraint of the second		-					
G       Reversal of TRAN-II credit							
H       Other reversals (pl. specify)       I       I         I       Total ITC Reversed (A to H above)       I       I         J       Net ITC Available for Utilization (6O - 7I)       I       I         8       Other ITC related information       IIIC as per GSTR-2A (Table 3 & 5 thereof) <auto> <auto>         B       ITC as per sum total of 6(B) and 6(H) above       <auto> <auto> <auto>         C       ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018       IIIC       IIIC available but not availed (out of D)         E       ITC available but not availed (out of D)       IIIC       IIIC       IIIC</auto></auto></auto></auto></auto>							
I       Total ITC Reversed (A to H above)       Image: Constraint of the second							
J       Net ITC Available for Utilization (60 - 7I)       Image: Constraint of the state of the sta							
8       Other ITC related information         A       ITC as per GSTR-2A (Table 3 & 5 thereof) <auto> <auto> <auto> <auto> <auto>         B       ITC as per sum total of 6(B) and 6(H) above       <auto> <auto> <auto> <auto>         C       ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018       D       Difference [A-(B+C)]           E       ITC available but not availed (out of D)       ITC available but not availed (out of D)</auto></auto></auto></auto></auto></auto></auto></auto></auto>			- 7I)				
AITC as per GSTR-2A (Table 3 & 5 thereof) <auto><auto><auto>BITC as per sum total of 6(B) and 6(H) above<auto><auto>CITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018DDifference [A-(B+C)]EITC available but not availed (out of D)</auto></auto></auto></auto></auto>		Ot	her ITC related info	ormation	l	l	
B       ITC as per sum total of 6(B) and 6(H) above <auto>         ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018       Image: Comparison of the service of</auto>					<auto></auto>	<auto></auto>	<auto></auto>
C       supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018         D       Difference [A-(B+C)]         E       ITC available but not availed (out of D)		ITC as per sum total of 6(B) and 6(H)	above	<auto></auto>			
E ITC available but not availed (out of D)	С	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed					
	D	Difference [A-(B+C)]					
F ITC available but ineligible (out of D)	Е	ITC available but not availed (out of D	))				
	F	ITC available but ineligible (out of D)					

G	IGST paid on import of SEZ)						
Н	IGST credit availed on above)	import of good	s (as per 6(E)	<auto></auto>			
Ι	Difference (G-H)						
	ITC available but not a						
J	to I)	·					
К	Total ITC to be lapsed $(E + F + J)$	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>		
Pt. IV	Details	s of tax paid as	declared in returns fi	led during	the financi	al year	
	Description	Tax Payable	Paid through cash		Paid th	rough ITC	
				Central	State	Integrated	Cess
				Tax	Tax / UT	Tax	
9					Tax		
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						
Pt. V			previous FY declared of annual return of pr				of current
Pt. V		date of filing of	previous FY declared of annual return of pr Taxable Value	evious FY Central	whicheve State	er is earlier Integrated	of current Cess
Pt. V	FY or upto	date of filing of	of annual return of pr	evious FY	whicheve State Tax /	er is earlier	
Pt. V	FY or upto	date of filing of	of annual return of pr	evious FY Central	whicheve State	er is earlier Integrated	
Pt. V	FY or upto	date of filing of	of annual return of pr	evious FY Central	whicheve State Tax / UT	er is earlier Integrated	
Pt. V	FY or upto Descriptio	o date of filing on	of annual return of pr Taxable Value	evious FY Central Tax	whicheve State Tax / UT Tax	er is earlier Integrated Tax	Cess
	FY or upto Descriptio	o date of filing on n I through of debit notes) through	of annual return of pr Taxable Value	evious FY Central Tax	whicheve State Tax / UT Tax	er is earlier Integrated Tax	Cess
10	FY or upto Descriptio	o date of filing on n through of debit notes) through f credit notes) d during	of annual return of pr Taxable Value	evious FY Central Tax	whicheve State Tax / UT Tax	er is earlier Integrated Tax	Cess
10	FY or upto Descriptio	o date of filing on n through of debit notes) through f credit notes) d during	of annual return of pr Taxable Value	evious FY Central Tax	whicheve State Tax / UT Tax	er is earlier Integrated Tax	Cess
10	FY or upto Descriptio	o date of filing on n through of debit notes) through f credit notes) d during	of annual return of pr Taxable Value	evious FY Central Tax	whicheve State Tax / UT Tax	er is earlier Integrated Tax	Cess
10 11 12	FY or upto Descriptio	o date of filing on n through f debit notes) through f credit notes) d during vious	of annual return of pr Taxable Value	evious FY Central Tax 3	whicheve State Tax / UT Tax 4	r is earlier Integrated Tax 5	Cess
10 11 12 13	FY or upto Description 1 Supplies / tax declared Amendments (+) (net of Supplies / tax reduced to Amendments (-) (net of Reversal of ITC availed previous financial year ITC availed for the prev- financial year Diff	o date of filing on n through f debit notes) through f credit notes) d during vious	of annual return of pr Taxable Value 2	evious FY Central Tax 3	whicheve State Tax / UT Tax 4	r is earlier Integrated Tax 5	Cess 6
10 11 12 13	FY or upto         Description         1         Supplies / tax declared         Amendments (+) (net or         Supplies / tax reduced the         Amendments (-) (net or         Reversal of ITC availed         previous financial year         ITC availed for the previous financial year         Diff         Diff	o date of filing on n through of debit notes) through f credit notes) d during vious ferential tax pai	of annual return of pr Taxable Value 2	evious FY Central Tax 3 3 aration in 1 Pay	whicheve State Tax / UT Tax 4	r is earlier Integrated Tax 5	Cess 6
10 11 12 13	FY or upto Description 1 Supplies / tax declared Amendments (+) (net of Supplies / tax reduced to Amendments (-) (net of Reversal of ITC availed previous financial year ITC availed for the prevention financial year Diff Integrated Tax	o date of filing on n through of debit notes) through f credit notes) d during vious ferential tax pai Description	of annual return of pr Taxable Value 2	evious FY Central Tax 3 3 aration in 1 Pay	whicheve State Tax / UT Tax 4 .0 & 11 ab able	r is earlier Integrated Tax 5 5 ove Pai	Cess 6
10 11 12 13	FY or upto Description 1 Supplies / tax declared Amendments (+) (net of Supplies / tax reduced t Amendments (-) (net of Reversal of ITC availed previous financial year ITC availed for the prev financial year Diff Integrated Tax Central Tax	o date of filing on n through of debit notes) through f credit notes) d during vious ferential tax pai Description	of annual return of pr Taxable Value 2	evious FY Central Tax 3 3 aration in 1 Pay	whicheve State Tax / UT Tax 4 .0 & 11 ab able	r is earlier Integrated Tax 5 5 ove Pai	Cess 6
10 11 12 13	FY or upto Description 1 Supplies / tax declared Amendments (+) (net of Supplies / tax reduced to Amendments (-) (net of Reversal of ITC availed previous financial year ITC availed for the prevention financial year Diff Integrated Tax	o date of filing on n through of debit notes) through f credit notes) d during vious ferential tax pai Description	of annual return of pr Taxable Value 2	evious FY Central Tax 3 3 aration in 1 Pay	whicheve State Tax / UT Tax 4 .0 & 11 ab able	r is earlier Integrated Tax 5 5 ove Pai	Cess 6
10 11 12 13	FY or upto         Description         Description         1         Supplies / tax declared         Amendments (+) (net or         Supplies / tax reduced th         Amendments (-) (net or         Reversal of ITC availed         previous financial year         ITC availed for the previous financial year         Diff         Integrated Tax         Central Tax         State/UT Tax         Cess	o date of filing on n through of debit notes) through f credit notes) d during vious ferential tax pai Description	of annual return of pr Taxable Value 2	evious FY Central Tax 3 3 aration in 1 Pay	whicheve State Tax / UT Tax 4 .0 & 11 ab able	r is earlier Integrated Tax 5 5 ove Pai	Cess 6
10 11 12 13	FY or upto Description 1 Supplies / tax declared Amendments (+) (net of Supplies / tax reduced the Amendments (-) (net of Reversal of ITC availed previous financial year ITC availed for the prevent financial year Diff Central Tax Central Tax State/UT Tax	o date of filing on n through of debit notes) through f credit notes) d during vious ferential tax pai Description	of annual return of pr Taxable Value 2	evious FY Central Tax 3 3 aration in 1 Pay	whicheve State Tax / UT Tax 4 .0 & 11 ab able	r is earlier Integrated Tax 5 5 ove Pai	Cess 6

15			Partic	ulars of Demands a	and Refun	ds		
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
А	Total Refund claimed							
В	Total Refund sanctioned							
С	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Informatio			n composition taxpa oods sent on approv	al basis	ed supply	under section	143 and
16	Informatic	on on supplie Details				State Tax / UT	under sectior Integrated Tax	Cess
16	Informatic			oods sent on approv	al basis Central	State Tax /	Integrated	
16 		Details		oods sent on approv Taxable Value	al basis Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	Supplies rec	Details 1 ceived from	ع Composition	oods sent on approv Taxable Value	al basis Central Tax	State Tax / UT Tax	Integrated Tax	Cess
A B	Supplies rec taxpayers Deemed sup	Details 1 ceived from	ع Composition	oods sent on approv Taxable Value	al basis Central Tax	State Tax / UT Tax	Integrated Tax	Cess
A B C	Supplies rec taxpayers Deemed sup Goods sent	Details 1 ceived from	g Composition Section 143 basis but not	oods sent on approv Taxable Value 2	al basis Central Tax 3	State Tax / UT Tax 4	Integrated Tax	Cess
A B	Supplies rec taxpayers Deemed sup Goods sent	Details 1 ceived from	g Composition Section 143 basis but not	oods sent on approv Taxable Value	al basis Central Tax 3	State Tax / UT Tax 4	Integrated Tax	Cess
A B C 17 HSN	Supplies rec taxpayers Deemed sup Goods sent returned	Details 1 ceived from oply under s on approval Total	g Composition Section 143 basis but not HSN W Taxable	oods sent on approv Taxable Value 2 'ise Summary of out	al basis Central Tax 3 ward suppl Central	State Tax / UT Tax 4 ies State Tax / UT	Integrated Tax 5	Cess 6
A B C 17 HSN Code	Supplies rec taxpayers Deemed sup Goods sent returned UQC	Details          1         ceived from         oply under S         on approval         Total         Quantity	Composition Section 143 basis but not HSN W Taxable Value	oods sent on approv Taxable Value 2 /ise Summary of out Rate of Tax	al basis Central Tax 3 ward suppl Central Tax	State Tax / UT Tax 4	Integrated Tax 5 Integrated Tax	Cess 6 Cess
A B C 17 HSN Code	Supplies rec taxpayers Deemed sup Goods sent returned UQC	Details          1         ceived from         oply under S         on approval         Total         Quantity	Ection 143 basis but not HSN W Taxable Value 4	oods sent on approv Taxable Value 2 /ise Summary of out Rate of Tax 5	al basis Central Tax 3 ward suppl Central Tax 6	State Tax / UT Tax 4	Integrated Tax 5 Integrated Tax	Cess 6 Cess
A B C 17 HSN Code 1	Supplies rec taxpayers Deemed sup Goods sent returned UQC	Details          1         ceived from         oply under S         on approval         Total         Quantity	Ection 143 basis but not HSN W Taxable Value 4	oods sent on approv Taxable Value 2 /ise Summary of out Rate of Tax	al basis Central Tax 3 ward suppl Central Tax 6	State Tax / UT Tax 4	Integrated Tax 5 Integrated Tax	Cess 6 Cess
A B C 17 HSN Code 1 1 8 HSN	Supplies rec taxpayers Deemed sup Goods sent returned UQC	Details       1       ceived from       oply under S       on approval       Total       Quantity       3       Total	g Composition Section 143 basis but not HSN W Taxable Value 4 4 HSN W Taxable	oods sent on approv Taxable Value 2 7 Jise Summary of out Rate of Tax 5 Vise Summary of Inv	al basis Central Tax 3 ward suppl Central Tax 6 ward suppli Central	State Tax / UT Tax 4 ies State Tax / UT Tax 7 es State Tax / UT State Tax / UT	Integrated Tax 5 Integrated Tax 8 Integrated	Cess 6 Cess 9

19	Late fee payable and	l paid	
	Description	Payable	Paid
	1	2	3
А	Central Tax		
В	State Tax		

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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place Signatory Date Signature Name of Authorised

Designation / Status

# Instructions: –

- 1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UQC: Unit Quantity Code
  - c. HSN: Harmonized System of Nomenclature Code
- 2. The details for the period between July 2017 to March 2018 are to be provided in this return.
- 3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit

	and debit notes) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here.
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
51	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and

	Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

4. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table $4(A)(3)$ of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table $4(A)(1)$ of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-

	3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table $4(A)(4)$ of FORM GSTR-3B may be used for filling up these details.
6Н	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7E 7C, 7E 7E, 7H 7G an 7H	, under rule 37, 39,42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I.
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

8E & 8F	Aggregate value of the input tax credit which was available in FORM GSTR- 2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

- 5. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
- 6. Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.

7. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto $\Box$ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above $\Box$ 1.50 Cr but upto $\Box$ 5.00 Cr and at four digits' level for taxpayers having annual turnover above $\Box$ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.
19	Late fee will be payable if annual return is filed after the due date.

		F Annual Return	FORM GSTF (See rule 8 n (For Comp	0)	xpayer)		
Pt. I			Basic I	Details			
1	Financial Year						
2	GSTIN						
3A	Legal Name	<auto></auto>					
3B	Trade Name (if any)	<auto></auto>					
4	Period of composition so (From To)	cheme during t	he year				
5	Aggregate Turnover of H	Previous Finance	cial Year				
					()	Amount in 🗆 ir	1 all tables)
Pt. II	Details of outwar	d and inward o	supplies decla	red in retur			
1 t. 11	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward su	pplies on which	h tax is payab ye		red in returns fi	led during the	financial
А	Taxable						
В	Exempted, Nil-rated						
С	Total						
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year						
	Description	Taxable Value	Central		State Tax / UT Tax	Integrated Tax	Cess
	1	2	3		4	5	6
А	Inward supplies liable to reverse charge received from registered persons						
В	Inward supplies liable to reverse charge received from unregistered persons						
С	Import of services						
D	Net Tax Payable on (A), (B) and (C) above						
8	Details of othe	r inward suppl	ies as declare	d in returns	s filed during th	e financial yea	ır
А	Inward supplies from registered persons (other than 7A above)						
В	Import of Goods						
Pt. III	Details	of tax paid as c	leclared in ref	urns filed o	luring the finan	cial vear	
9	Description		Total tax			uid	
	1		2	pujuole	3		
	Integrated Tax						
	Central Tax						
	State/UT Tax						

	Cess							
	Interest							
	Late fee							
	Penalty							
Pt. IV						returns of April ous FY whiche		of current
	I	Description	L	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
		1		2	3	4	5	6
10	Supplies / tax through Amer debit notes)							
11	Inward suppli charge declare Amendments	ed through						
12	Supplies / tax through Amendments	(outward)	reduced					
13	Inward suppli charge reduce Amendments	es liable to d through	reverse					
14			,	count of decla	aration ma	de in 10, 11, 12	& 13 above	
			ription			ayable	Pa	id
	1				2		3	
	Integrated Tax	х						
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V				Other Info				
15	Description	Control		ulars of Dem		_	Penalty	Late Fee
	Description	Tax	State Tax / UT Tax	Tax	Cess	Interest	renaity	/ Others
	1	2	3	4	5	6	7	8
А	Total Refund claimed							
В	Total Refund sanctioned							
С	Total Refund Rejected							
D	Total Refund Pending							
Е	Total demand of taxes							

F	Total taxes paid in respect of E above				
G	Total demands pending out of E above				
16	Details of credit	reversed or	availed		
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5
A	Credit reversed on opting in the composition scheme (-)				
В	Credit availed on opting out of the composition scheme (+)				
17	Late fee payable and paid				
	Description	Payable		Paid	
	1		2	3	
Α	Central Tax				
В	State Tax				

## 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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature Name of Authorised Signatory

Date

Designation / Status

# Instructions: –

- 1. The details for the period between July 2017 to March 2018 shall be provided in this return.
- 2. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

3. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be

declared here.

4. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

5. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A,	Aggregate value of refunds claimed, sanctioned, rejected and pending for
15B, 15C	processing shall be declared here. Refund claimed will be the aggregate value
and 15D	of all the refund claims filed in the financial year and will include refunds
	which have been sanctioned, rejected or are pending for processing. Refund
	sanctioned means the aggregate value of all refund sanction orders. Refund
	pending will be the aggregate amount in all refund application for which
	acknowledgement has been received and will exclude provisional refunds
	received. These will not include details of non-GST refund claims.
15E, 15F	Aggregate value of demands of taxes for which an order confirming the
and 15G	demand has been issued by the adjudicating authority has been issued shall be
	declared here. Aggregate value of taxes paid out of the total value of
	confirmed demand in 15E above shall be declared here. Aggregate value of
	demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the
	composition scheme shall be declared here. The details furnished in FORM
	ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of
	the composition scheme shall be declared here. The details furnished in

	FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.";

11. In the said rules, in **FORM GST EWB-01**, in the Notes, in serial number 7, in the Table, against Code 4 in the first column, for the letters and word "SKD or CKD" in the second column, the letters and words "SKD or CKD or supply in batches or lots" shall be substituted.

By Order of the Governor,

(Nagesh Kumar B, IAS) Joint Secretary Government of Tripura Finance Department

Note:- The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No. F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No. F.1-11(91)-TAX/GST/2018, dated the 6<sup>th</sup> July, 2018, published vide number 324, dated the 6<sup>th</sup> July, 2018.