

Date: 31-07-2017

Company's Name..... Concerned person & Ph. No.

A. OUTWARD SUPPLIES

Nature of supplies	Total taxable value	IGST	CGST	SGST
Outward Taxable supplies [other than zero rated, nil rated and exempted]				
Zero rated outward taxable supplies				
Nil rated, exempted outward supplies				
Inward supplies [liable to Reverse Charge]				
Non-GST outward supplies				
TOTAL				

B. INTER-STATE SUPPLIES

Nature of supplies	Place of Supply	Total taxable Value	IGST
Supplies made to unregistered persons including end consumers			
Supplies made to Composition taxable person			
Supplies made to UIN holders			
TOTAL / Outward Taxable supplies [other than zero rated, nil rated and exempted]			

C. INPUT TAX CREDIT [ITC]

Details	Total taxable value	IGST	CGST	SGST
I. ITC available				
a. Import of goods				
b. Import of services				
c. Inward supplies liable to reverse charge				
d. Inward supplies from Input Service Distributor [ISD]				
e. other ITC				
II. ITC reversed, if any				
III. Ineligible ITC, if any				

D. INWARD SUPPLIES OF EXEMPTED, NIL-RATED OR NON-GST GOODS / SERVICES

Nature of Supplies	Inter-State Supplies	Intra-State Supplies
Inward supply under composition scheme, exempt or Nil rate		
Non-GST supply		
TOTAL		

E. PAYMENT OF TAX

NATURE OF TAX	TAX PAYABLE	PAID THROUGH ITC			TAX PAID IN CASH	INTEREST	LATE FEE
		IGST	CGST	SGST			
IGST							
CGST							
SGST							
TOTAL							

1. UIN : Any specialised agency of UNO [United Nations Organisation] or such entity, as may be notified. [Mainly meant for grant of refund against ITC to such entities]
2. Zero rated supplies : It means any supplies of goods or services or both in relation to [a] export of goods or services or both OR [b] supply of goods / services or both to a SEZ developer or SEZ unit.
3. NIL rated supplies and Exempt Supplies : It means supplies of goods or services or both which attract NIL rate of tax or which may be wholly exempt from tax under a Notification.
4. Non-GST Supplies: Supplies in the nature which are beyond the scope of GST provisions, say supplies in the nature of Petroleum product which neither NIL rated nor exempt supplies
5. Inward Supplies : The same may be supplies received from non-registered dealers, therefore, taxable.
6. Composition Scheme : Please see our article bearing Newsletter No. Bhutra/GST/06. Dt. 26.06.2017

Note : Please inform if you are liable to pay cess. No cess payable against IGST, CGST, SGST as the same was under Service Tax. Cess is leviable against inter-state, intra-state supplies of specified nature say, tobacco and such other products and transfer of right to use any goods.