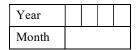
# Form GSTR-6

[See rule 65]

#### Return for input service distributor



1.	GST								
2.	(a)								
	(b)								

# 3. Input tax credit received for distribution

GSTIN	Invo	oice deta	ails	Rate	Taxable		Amount of	of Tax			
of					value						
supplier	Na	Data	Value			Interneted	Control	State / LIT	CESS		
	No	Date	Value			Integrated	Central	State / UT	CESS		
						tax	Tax	Tax			
1	2	3	4	5	6	7	8	9	10		

(Amount in Rs. for all Tables)

# 4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)

Description	Integrated	Central	State / UT	CESS
	tax	Tax	Tax	
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

# 5. Distribution of input tax credit reported in Table 4

GSTIN of	ISD	invoice	Dis	stribution of I'	TC by ISD					
recipient/State, if recipient is unregistered	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS				
1	2	3	4	5	6	7				
5A. Distribution of the an	nount of eli	gible ITC			·					
5B. Distribution of the amount of ineligible ITC										

Origina	al de	tails						Revi	sed details					
GSTIN	No.	Date	GSTIN				Rate	Taxable		Amount of Tax				
of			of	In	voice/	debit		value						
supplier			supplier	note	e/cred	it note								
					detai	ls								
				No	Date	Value	]		Integrated	Central	State /	CESS		
									tax	Tax	UT			
											Tax			
1	2	3	4	5	6	7	8	9	10	11	12	13		
6A. Inf	orm	ation	furnishe	ed in	Table	3 in ar	ı earl	ier perio	d was incorr	rect				
6B. De	bit N	lotes	/Credit N	Votes	recei	ved [O	rigina	al]						
6C. De	bit N	lotes	/Credit N	Notes	[Am	endmer	nts]		·					

### 6. Amendments in information furnished in earlier returns in Table No. 3

# 7. Input tax credit mis-matches and reclaims to be distributed in the tax period

Description	Integrated	Central	State/	Cess
	tax	Tax	UT Tax	
1	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on				
rectification of mismatch				

#### 8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)

GSTIN of recipient		credit	ISD	invoice	Input tax distribution by ISD							
recipient	I	no.										
	No.	No. Date		Date	Integrated	Central	State	CESS				
					Tax	Tax	Tax					
1	2	3	4	5	6	7	8	9				
8A. Distribution	n of the a	imount o	f eligible	ITC								
8B. Distribution	8B. Distribution of the amount of ineligible ITC											

# 9. Redistribution of ITC distributed to a wrong recipient (plus / minus)

O	•	input ta stributio		it	Re-distr	Re-distribution of input tax credit to the correct recipient							
GSTIN	GSTIN ISD invoice ISD credit		GSTIN of new	-	SD voice	Input tax credit redistributed							
original recipient	No.	Date	No	Date	recipient			Integrated Tax	Central Tax	State Tax	CESS		
1	2	3	4	5	6	7	8	9	10	11	12		
9A. Dis	tributi	on of the	e amou	int of el	igible ITC					<u> </u>			
9B. Dist ITC	tributi	on of the	e amou	int of in	eligible								

### 10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

### 11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details	(Drop Down)		

### 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 of Authorised SignatoryPlaceName of Authorised SignatoryDateDesignation /Status

### Instructions:-

- 1. Terms Used :
  - a. GSTIN :- Goods and Services Tax Identification Number
  - b. ISD :- Input Service Distributor
  - c. ITC: Input tax Credit.
- 2. GSTR-6 can only be filed only after 10<sup>th</sup> of the month and before 13<sup>th</sup> of the month succeeding the tax period.
- 3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
- 4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
- 5. ISD will have late fee and any other liability only.
- 6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
- 7. Ineligible ITC will be in respect of supplies made as per Section 17(5).
- 8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
- 9. Table 7 in respect of mismatch liability will be populated by the system.
- 10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.