

FORM GST RET-1

[See rule ----]

Monthly / Quarterly (Normal) Return

Financial Year				
Tax period	From --- To --			

1.	GSTIN																
2.	(a)	Legal name of the registered person	<Auto>														
	(b)	Trade name, if any	<Auto>														
	(c)	ARN	<Auto (after filing)>														
	(d)	Date of ARN	<Auto (after filing)>														

3. Summary of outward supplies, inward supplies attracting reverse charge, debit / credit notes, etc. and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of outward supplies						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1]	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B of FORM GST ANX-1]	<Auto>				
3.	Exports with payment of tax [table 3C of FORM GST ANX-1]	<Auto>				
4.	Exports without payment of tax [table 3D of FORM GST ANX-1]	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax [table 3E of FORM GST ANX-1]	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax [table 3F of FORM GST ANX-1]	<Auto>				
7.	Deemed exports [table 3G of FORM GST ANX-1]	<Auto>				
8.	Liabilities relating to the period prior to the	<User input>				

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	introduction of current return filing system and any other liability to be paid					
9.	Sub-total (A) [sum of 1 to 8]	<Auto>				
B. Details of inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				
2.	Import of services (net of debit / credit notes and advances paid, if any) [table 3I of FORM GST ANX-1]	<Auto>				
3.	Sub-total (B) [sum of 1 & 2]	<Auto>				
C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities						
1.	Debit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
3.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)	<User input>				
4.	Advances adjusted	<User input>				
5.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User input>				
6.	Sub-total (C) [1-2+3-4-5]	<Auto>				
D. Details of supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies (including No Supply / Schedule III supplies)	<User input>				
3.	Outward supplies attracting reverse charge (net of debit/ credit notes)	<User input>				
4.	Supply of goods by a SEZ unit / developer to DTA on a Bill of Entry	<User input>				
5.	Sub-total (D) [sum of 1 to 4]	<Auto>				
E. Total value and tax liability (A+B+C+D)		<Auto>				

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims						

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in FORM GST ANX-2 (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1 st July, 2017) not availed prior to the introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				
5.	Inward supplies attracting reverse charge (net of debit/credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				
6.	Import of services (net of debit /credit notes and advances paid, if any and excluding services received from SEZ units) [table 3I of FORM GST ANX-1]	<Auto>				
7.	Import of goods [table 3J of FORM GST ANX-1]	<Auto>				
8.	Import of goods from SEZ units / developers [table 3K of FORM GST ANX-1]	<Auto >				
9.	ISD Credit (net of ISD credit notes) [table 5 of FORM GST ANX-2]	<Auto>				
10.	Provisional input tax credit on documents not uploaded by the suppliers [net of ineligible credit]	<User input>				
11.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
12.	Sub-total (A) [sum of 3 to 11]	<Auto>				
B. Details of reversals of credit						
1.	Credit on documents which have been accepted in previous returns but rejected in current tax period (net of debit/ credit notes)	<Auto>				
2.	Supplies not eligible for credit (including ISD credit) [out of net credit available in table 4A above]	<User input>				
3.	Reversal of credit in respect of supplies on which provisional credit has already been claimed in the previous tax periods	<User input>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	but documents have been uploaded by the supplier in the current tax period (net of ineligible credit)					
4.	Reversal of input tax credit as per law (Rule 37, 39, 42 & 43)	<User input>				
5.	Other reversals including downward adjustment of ITC on account of transition from composition levy to normal levy, If any	<User input>				
6.	Sub-total (B) [sum of 1 to 5]	<Auto>				
C. ITC available (net of reversals) (A- B)		<Auto>				
D. ITC declared during first two months of the quarter (Only for quarterly return filers)						
1.	First month	<Auto>				
2.	Second month	<Auto>				
Sub-total (D) [sum of 1& 2]		<Auto>				
E. Net ITC available (C-D)		<Auto>				
Input tax credit on capital goods (out of C)		<User input>				
Input tax credit on services (out of C)		<User input>				

5. Amount of TDS and TCS credit received in electronic cash ledger

Sr. No.	Type of tax	Integrated tax	Central tax	State /UT tax
1	2	3	4	5
1.	TDS			
2.	TCS			
3.	Total			

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods, rejection of accepted documents by the recipient) (to be computed by the system)						
2.	Interest on account of reversal of input tax credit (to be calculated by the taxpayer)						

3.	Interest on account of late reporting of supplies attracting reverse charge (to be calculated by the taxpayer)						
4.	Other interest liability (to be specified) (to be calculated by the taxpayer)						
5.	Total						

7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any (Only for quarterly filers)		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State / UT tax	Cesses	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
5.	Total													

8. Refund claimed from electronic cash ledger

Sr. No.	Description	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8
1.	Integrated tax						
2.	Central tax						
3.	State/UT tax						
4.	Cess						
	Total						

9. Verification

I hereby solemnly affirm and declare that the information given herein above, in FORM GST ANX-1 and FORM GST ANX-2 is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place -
Date -

Signature
Name of Authorized Signatory
Designation /Status