

Basic of New Proposed Returns Under GST

GST RET 1 / 2 / 3
GST ANX-1 & ANX-2
PMT08

CA Venugopal Gella
Venu and Vinay
Chartered Accountants

Agenda

Overview of New Returns

Transition Dates

Monthly Returns + Annexures

Quarterly Returns

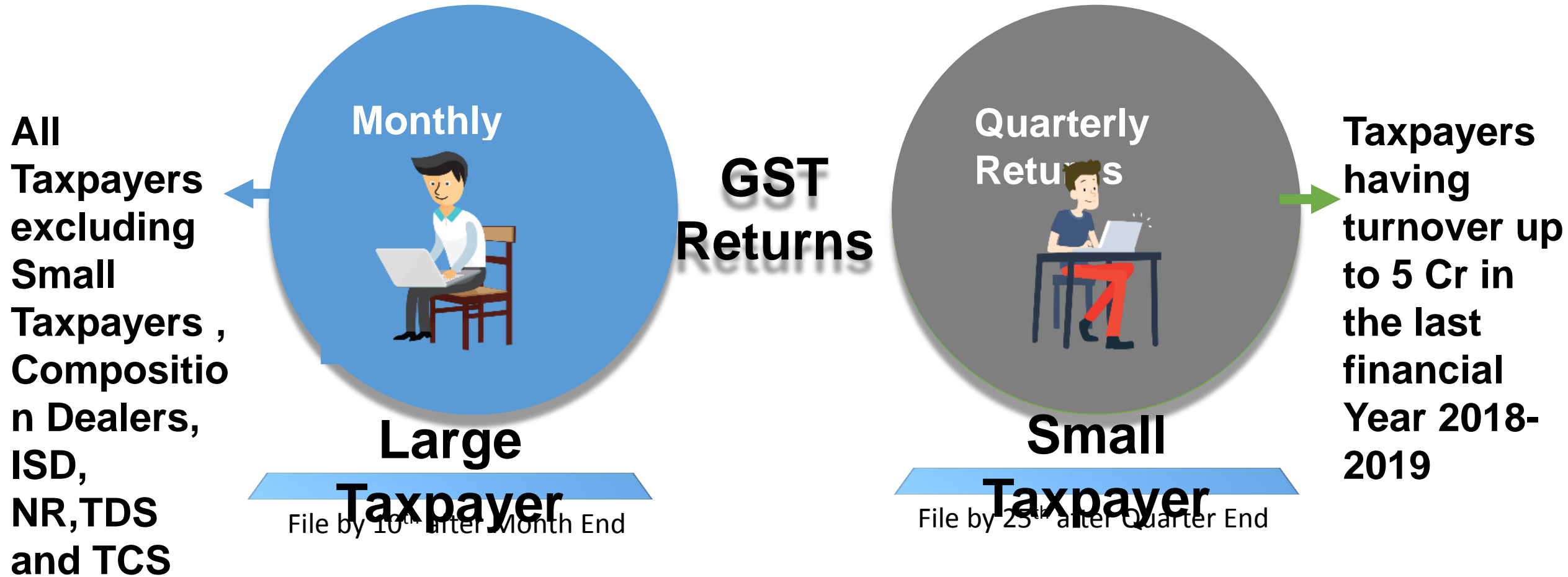
Returns- Types and Frequency

Background

Journey

1. **Proposal** : The GST Council in its 27th meeting held on 4th May, 2018 had approved the basic principles of GST return design.
2. **Approval** : Council in its 28th meeting held on 21st July, 2018, GST Council approved the key features and new format of the GST returns.
3. **Draft** : Draft Forms released on 30th July
4. **Suggestions**: Feedback from Trade obtained by **31st August 2018**.
5. **Final Form**: Amended forms released on 25th March 2019
6. **Demo** : Working Demo on Portal 21st May 2019
<https://demoofflinetool.gst.gov.in/>
7. **Implementation plan** : Launch Plans – Press Note on 11th June
8. **Go Live**
 - Quarterly filers from Oct 2019
 - Monthly Filers from Dec 2019

Classification of Taxpayers



GST Returns for Small Taxpayers

Sahaj
Only B2C
RET2

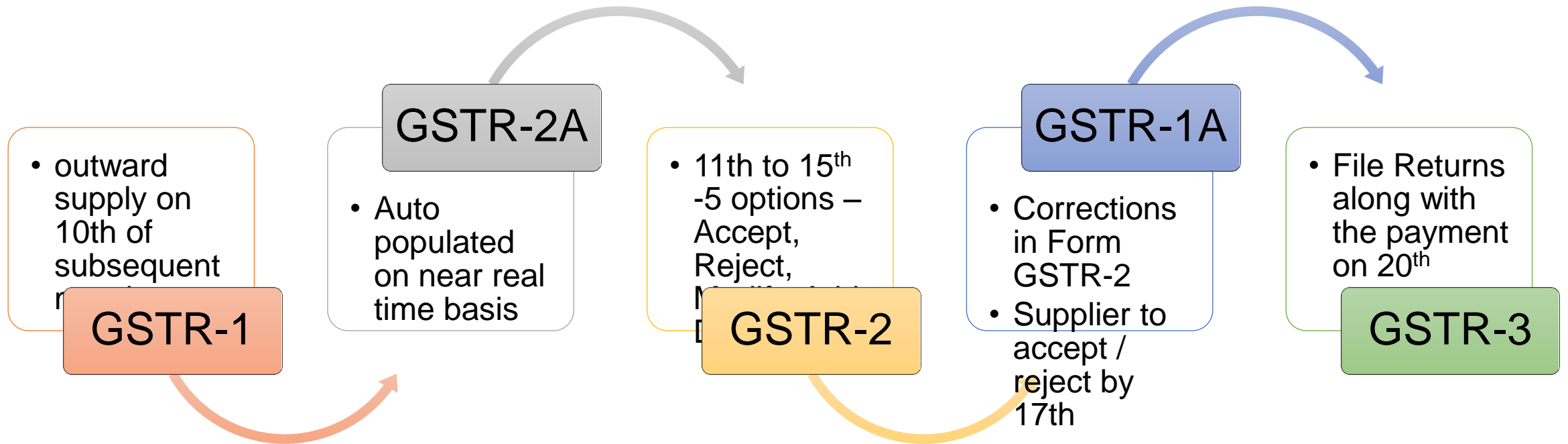
Quarterly Returns



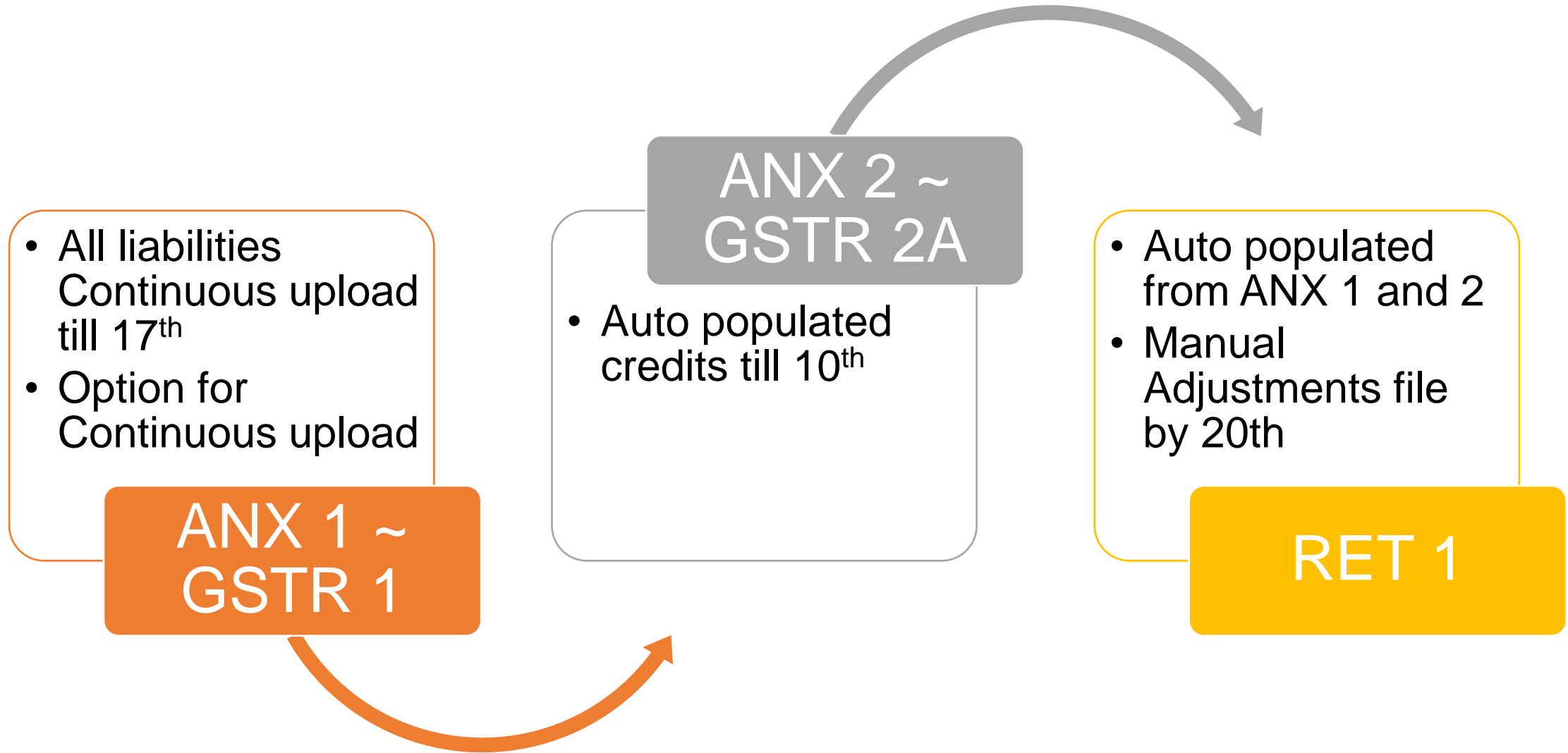
Returns to file

Taxpayer Type	Type of Reporting	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020
Large	Outward Supply	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>
	Main Return	<u>GSTR-3B</u>	<u>GSTR-3B</u>	<u>RET-1</u>	<u>RET-1</u>	<u>RET-1</u>	<u>RET-1</u>
	Payment of Tax	<u>GSTR-3B</u>	<u>GSTR-3B</u>	<u>RET-1</u>	<u>RET-1</u>	<u>RET-1</u>	<u>RET-1</u>
Small	Outward Supply	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>	<u>ANX-1</u>
	Main Return	<u>RET-1</u>			<u>RET-1</u>		
	Payment of Tax	<u>PMT-08</u>	<u>PMT-08</u>	<u>RET-1</u>	<u>PMT-08</u>	<u>PMT-08</u>	<u>RET-1</u>

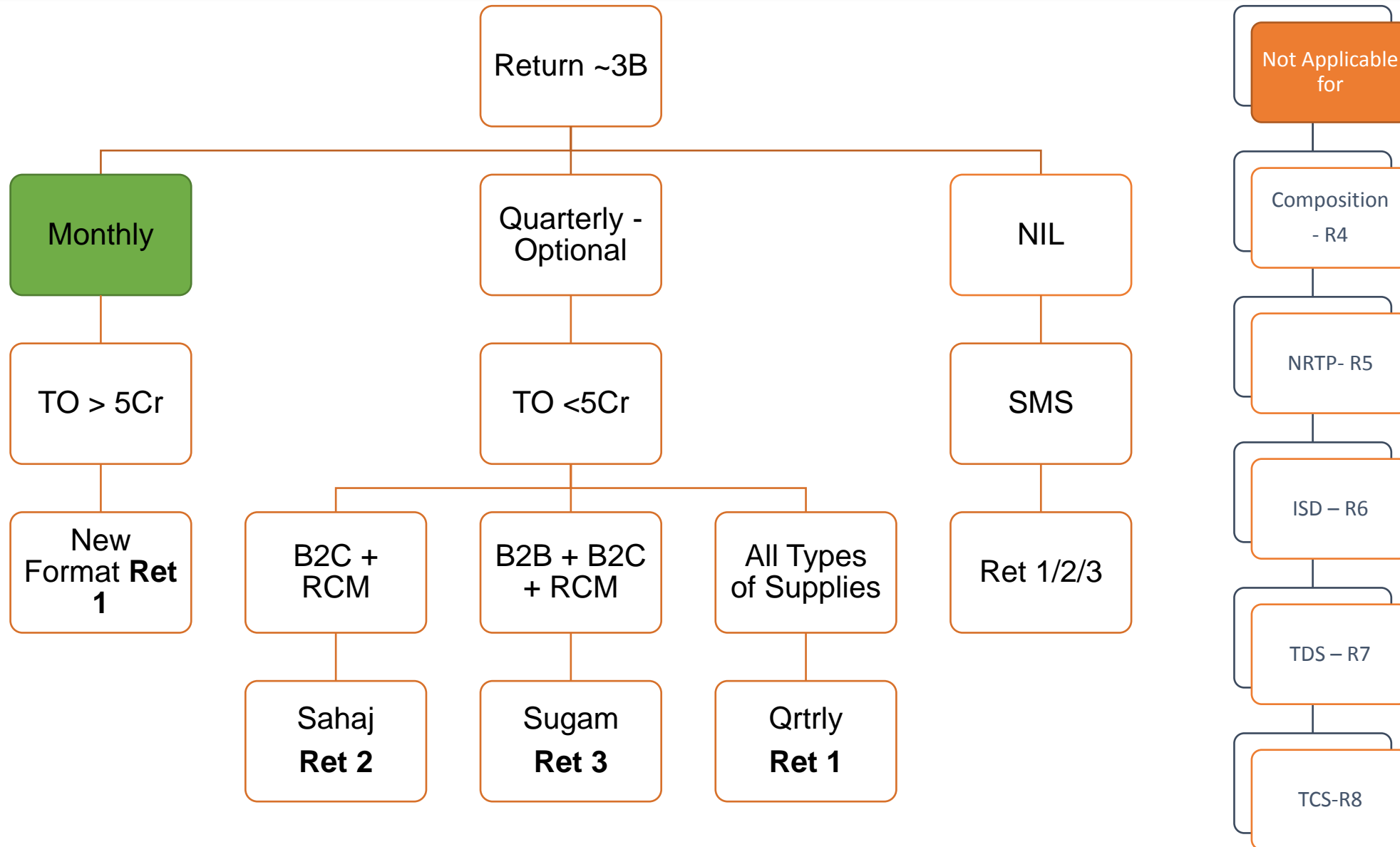
Matching Concept originally planned



Proposed Concept



Proposed Concept



Particulars	Table No	Ret 1	Ret 2	Ret 3
Name	Mon / Qrtly	Sahaj	Sugam	
Outward Supplies made				
<u>To Unregistered</u>				
B2C Large	3A-Annex 1	✓	✓	✓
B2C Small	3A-Annex 1	✓	✓	✓
Debit Note/ Credit Note - B2C	3A-Annex 1	✓	✓	✓
<u>To Registered</u>				
B2B forward Charge	3B-Annex 1	✓	✗	✓
B2B Reversecharge	D4- Ret 1	✓	✗	✗
Debit Note/ Credit Note - B2B	3B-Annex 1	✓	✗	✓
<u>Export</u>				
Exports With Pay	3C-Annex 1	✓	✗	✗
Exports without Pay	3D-Annex 1	✓	✗	✗
SEZ Supplies with Pay	3E-Annex 1	✓	✗	✗
SEZ Supplies Without Pay	3F-Annex 1	✓	✗	✗
Deemed Exports	3G-Annex 1	✓	✗	✗
Exempt / Nil	D1- Ret 1	✓	✗	✗
Non-GST	D2- Ret 1	✓	✗	✗
Supplies through eCom	4 -Annex 1	✓	✗	✗
Advances	C32- Ret 1	✓	✓	✓

Which form to use

← Outward

Inward ↓

Particulars	Table No	Ret 1	Ret 2	Ret 3
Name	Mon / Qrtly	Sahaj	Sugam	
Inward				
RCM - 9(3)	3H-Annex 1	✓	✓	✓
RCM - 9(4)	3H-Annex 1	✓	✓	✓
Import of Services	3I -Annex 1	✓	✓	✓
Import of Goods	3J-Annex 1	✓	✓	✓
Purchase from SEZ	3K-Annex 1	✓	✓	✓

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Nil Return

NIL Returns

- No purchase
- No Output Tax liability
- No Input Tax credit

Can be filed through SMS

Nil Return shall be filed Quarterly

Nil Transaction shall report in month 1 & 2 of that Quarter

First Step for Migration

Intimation of option for return periodicity and type of quarterly return

Sr. No.	Description	Option	
1	2	3	4
1.	Was your aggregate turnover during the preceding financial year upto Rs. 5.00 Cr.?	<input type="radio"/> Yes	<input type="radio"/> No
2.	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	<input type="radio"/> Yes	<input type="radio"/> No
3.	If reply is 'Yes' at Sr. No. 2, choose your return -		
	(i) Sahaj	<input type="radio"/> Yes	<input type="radio"/> No
	(ii) Sugam	<input type="radio"/> Yes	<input type="radio"/> No
	(iii) Quarterly (Normal)	<input type="radio"/> Yes	<input type="radio"/> No

Notes

- Periodicity of filing return will be deemed to be monthly for all taxpayers unless quarterly filing of the return is opted for.
- For newly registered taxpayers, turnover will be considered as zero and hence they will have the option to file monthly, Sahaj, Sugam or Quarterly (Normal) return.
- The periodicity of the return filing will remain unchanged during the next financial year unless changed before filing the first return of that year.
- Missing Invoices Credit : Taxpayers opting to file monthly return or Quarterly (Normal) return shall only be able to declare all types of outward supplies, inward supplies and take credit on missing invoices.

Swap from one option to other in one year

Monthly – Ret 1

- Cannot be changed to Quarterly
- Cannot be changed to Sahaj / Sugam

Quarterly – Ret 1

- Can switch to Sahaj / Sugam
- Only once in a year

Sugam (B2B + B2C) Ret 3

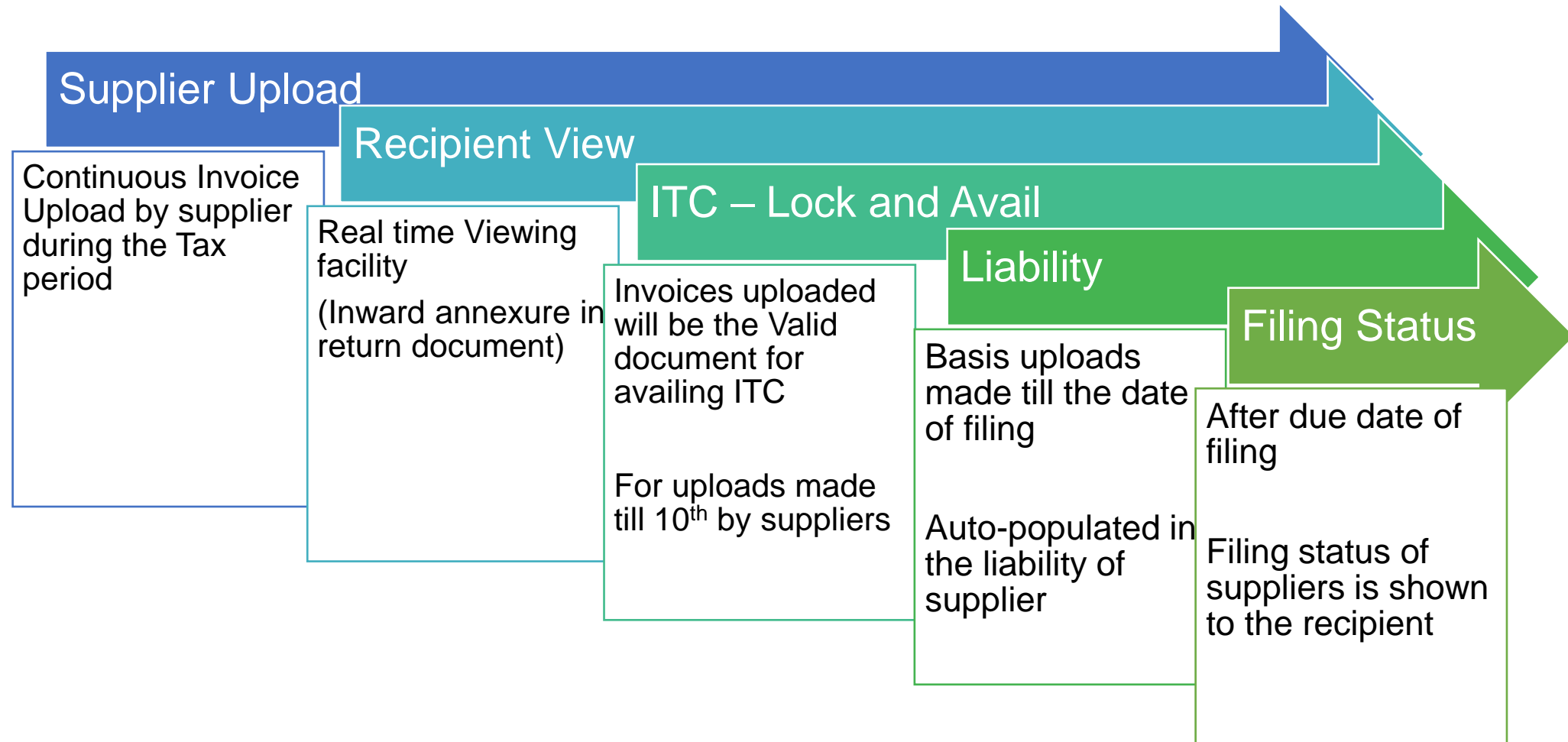
- Can move to Monthly or Quarterly Ret 1
- Cannot be changed to Sahaj / Sugam

Sahaj (B2C) – Ret 2

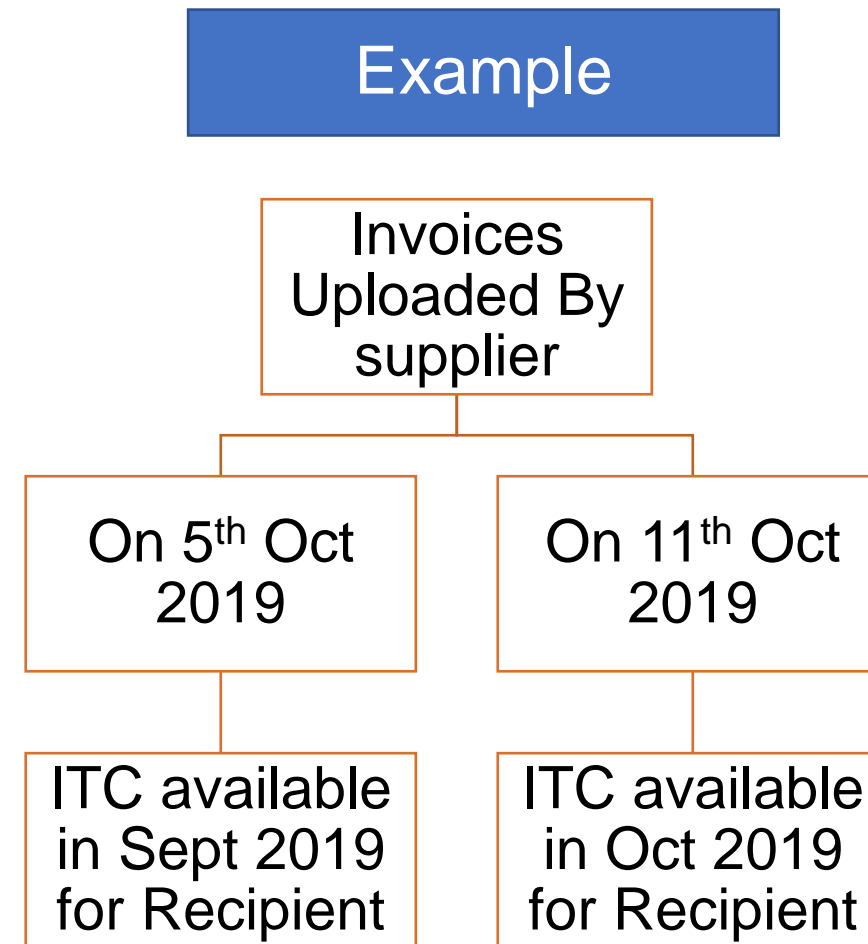
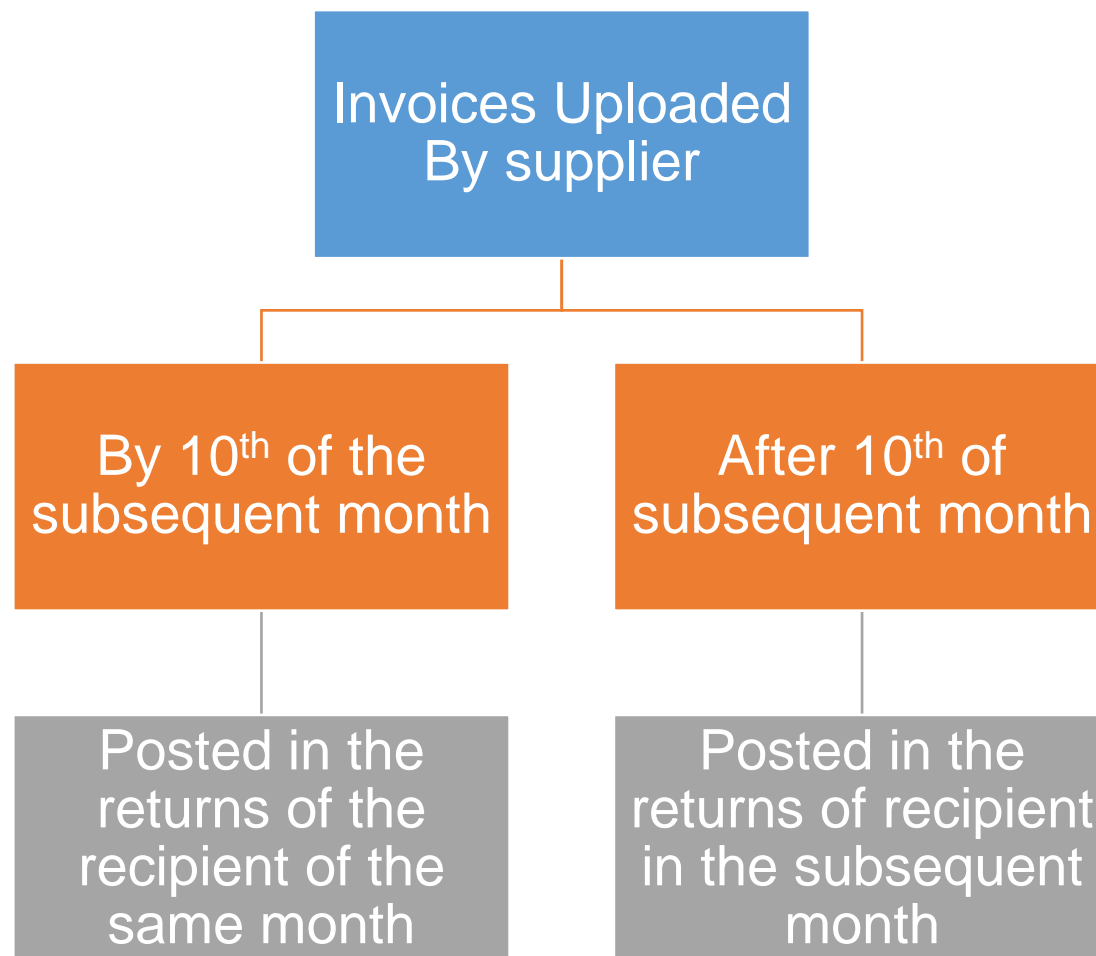
- Can move to Sugam (Ret3) or Quarterly (Ret1) or Monthly (Ret1)

Upload of Returns

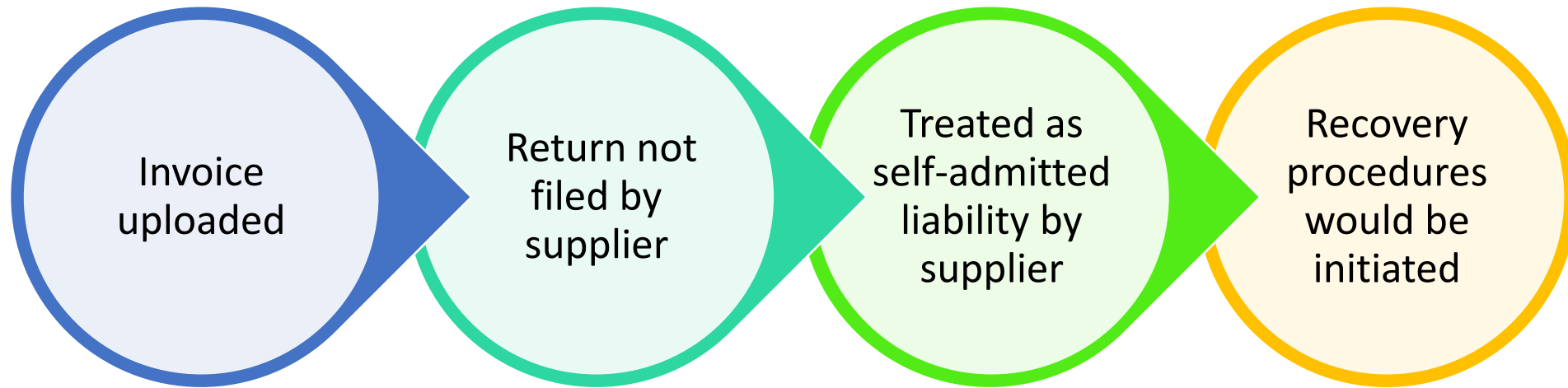
Overall Process



Auto Posting of ITC to Recipient

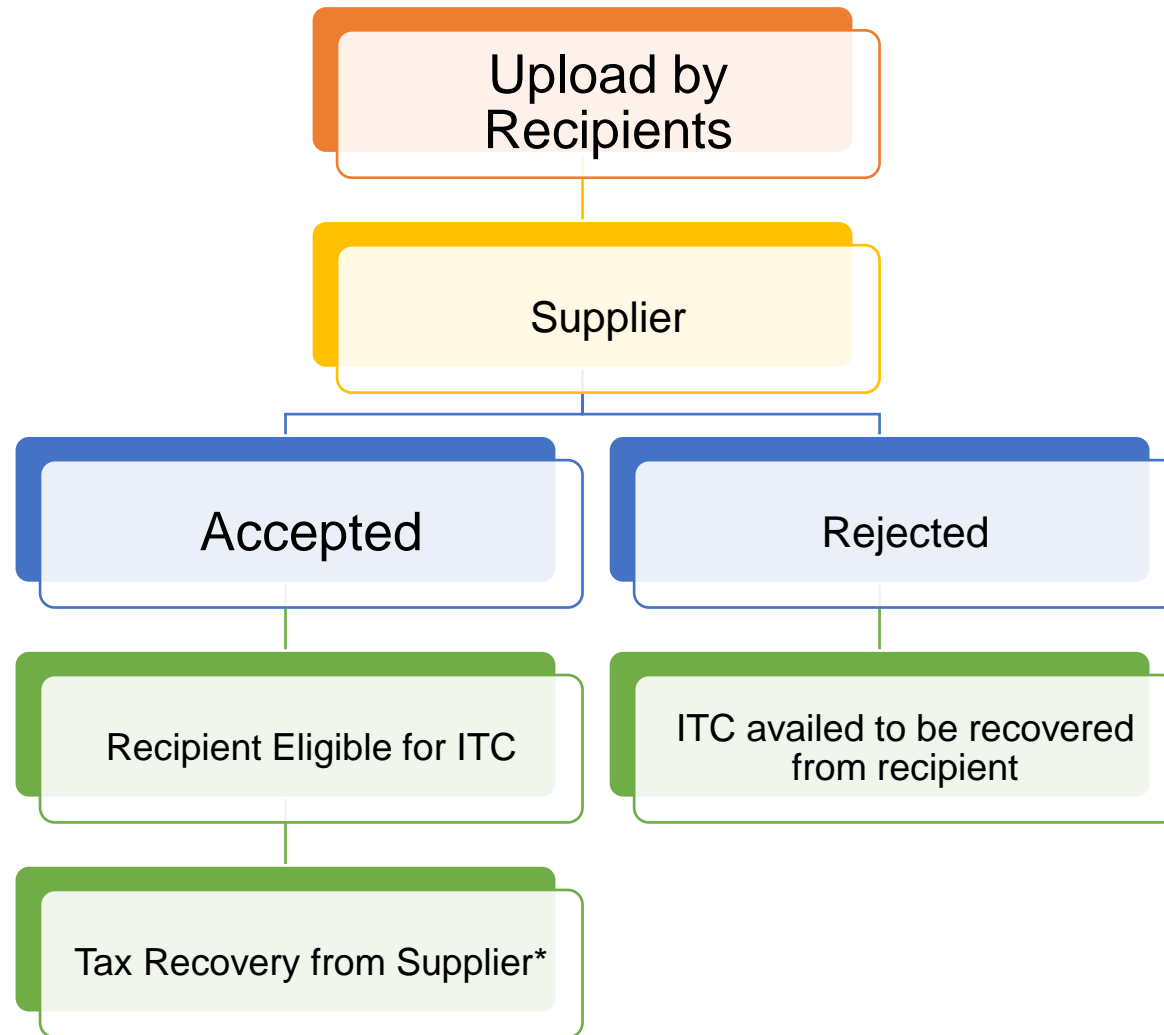


Invoice uploaded but return not filed by Supplier



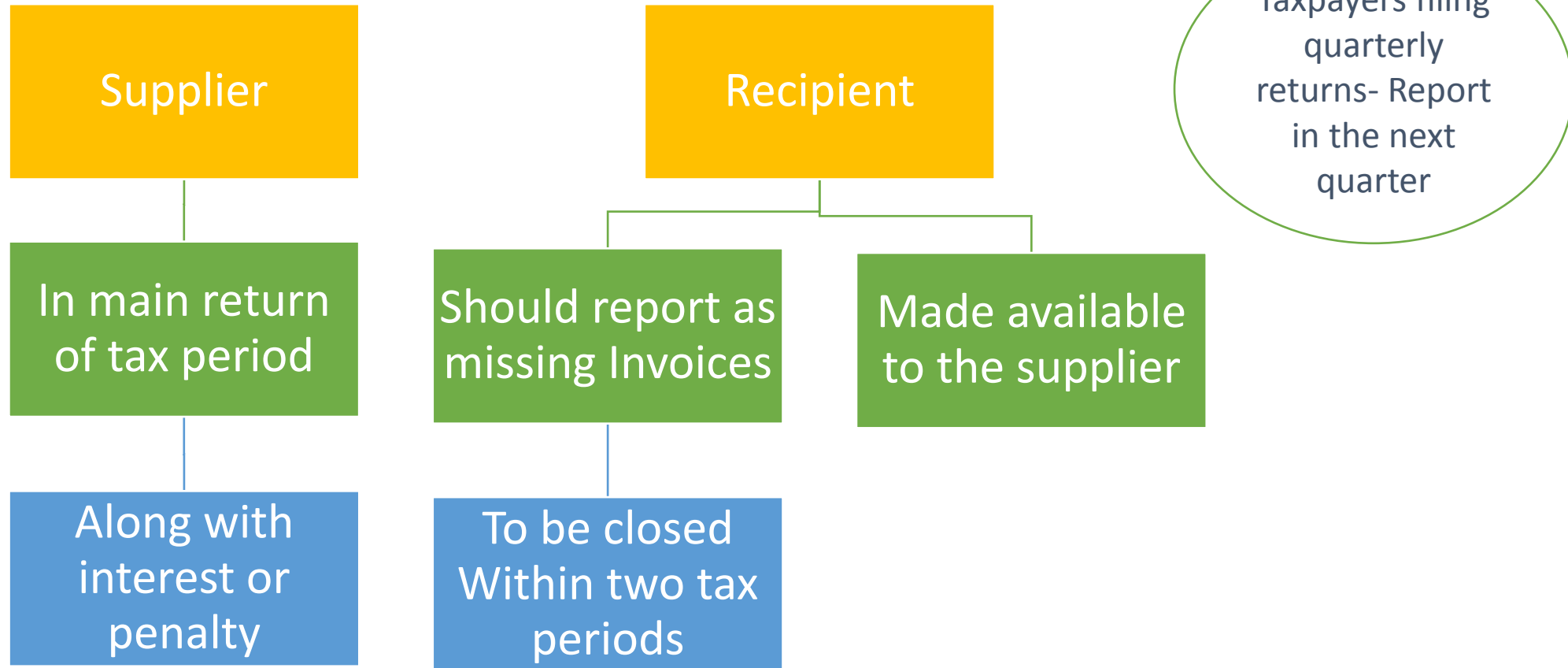
- After reasonable time

Missed out Credits - Flow

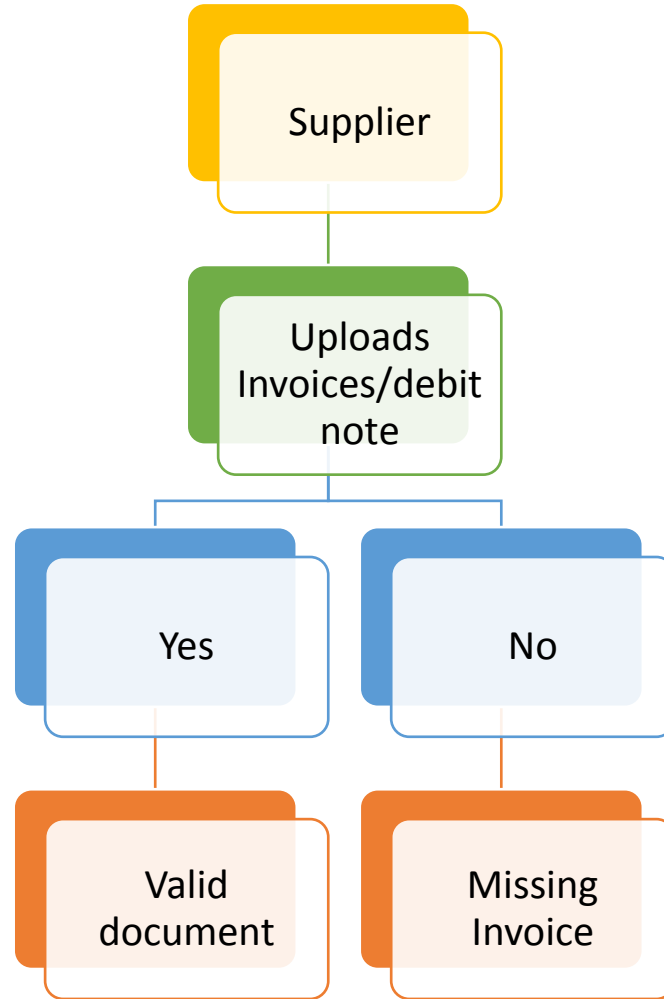


Temporary Mechanism like GSTR 2 **Add Invoice** for a initial period of 6 months from effective date of the New return formats.

Missing invoice reporting

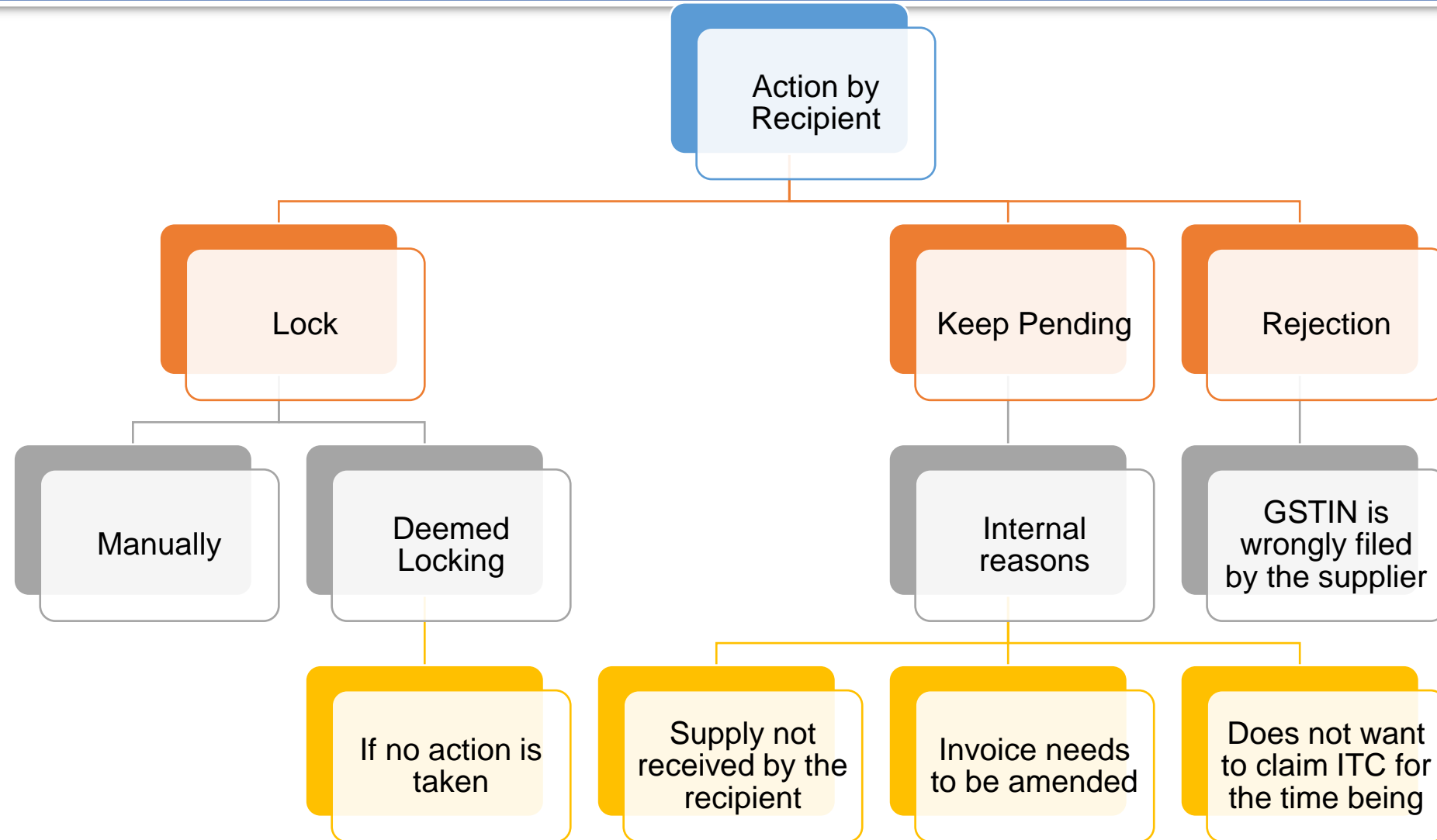


Flow of Documents

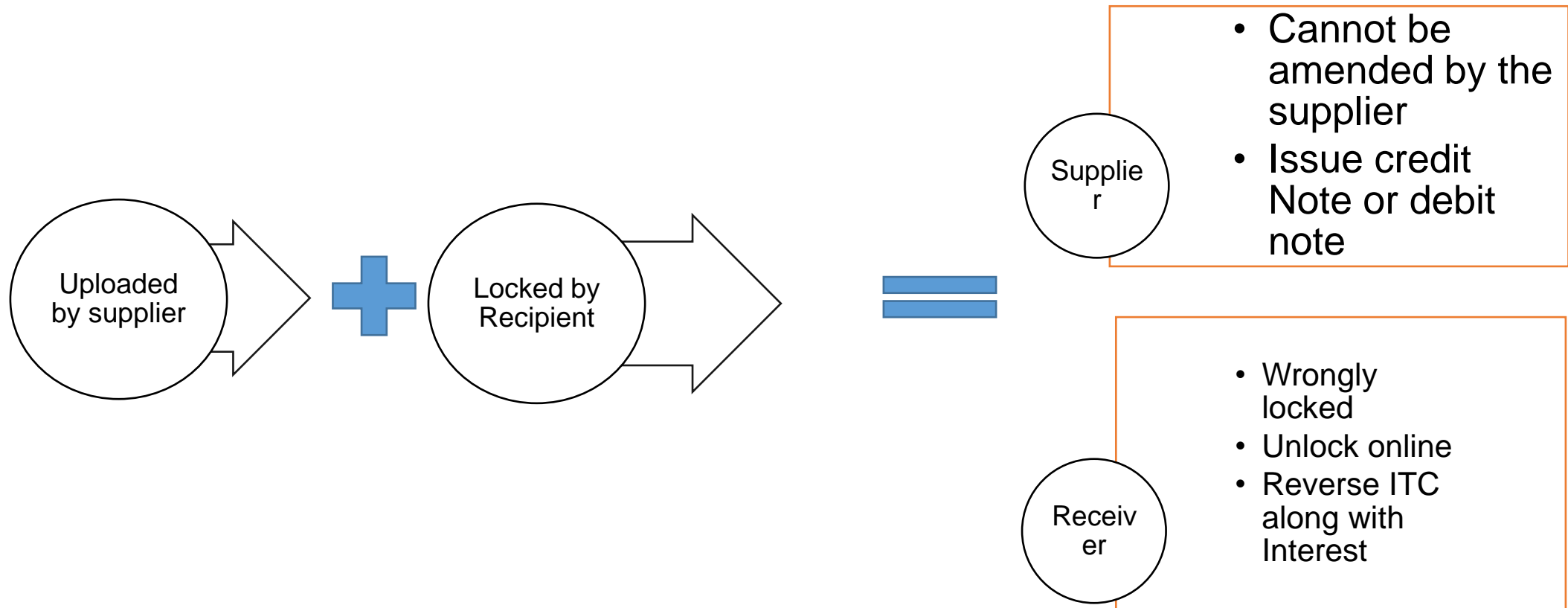


Action items for Recipient

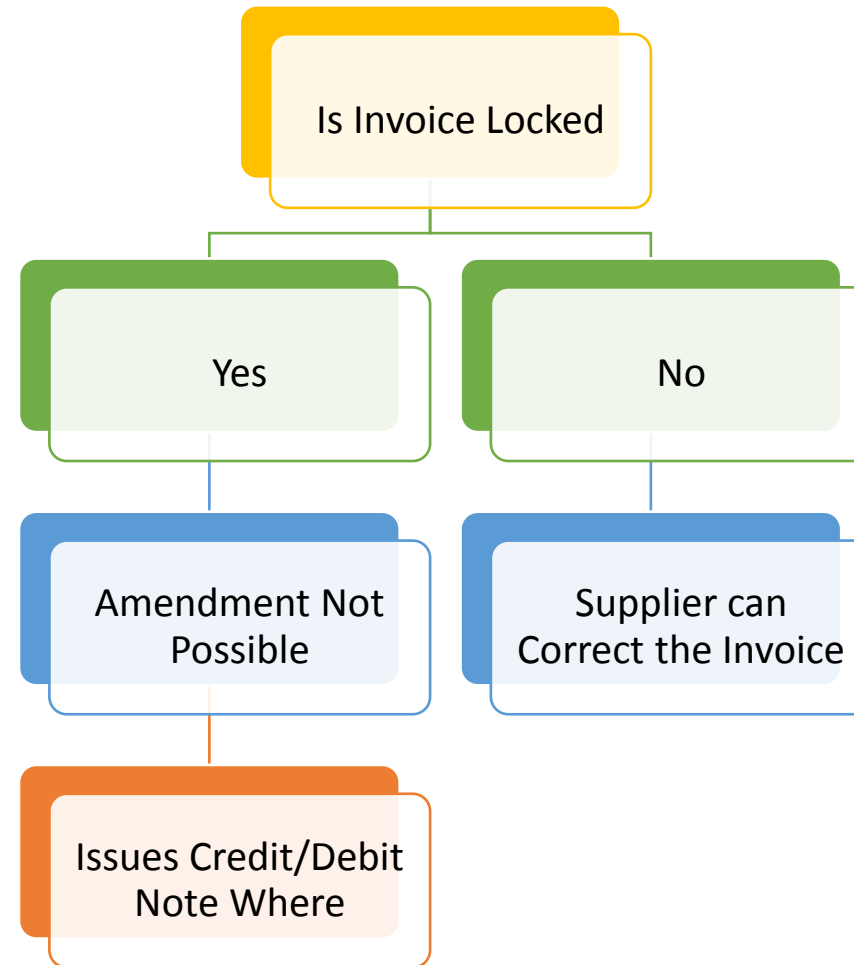
Concept of Locking of Invoices



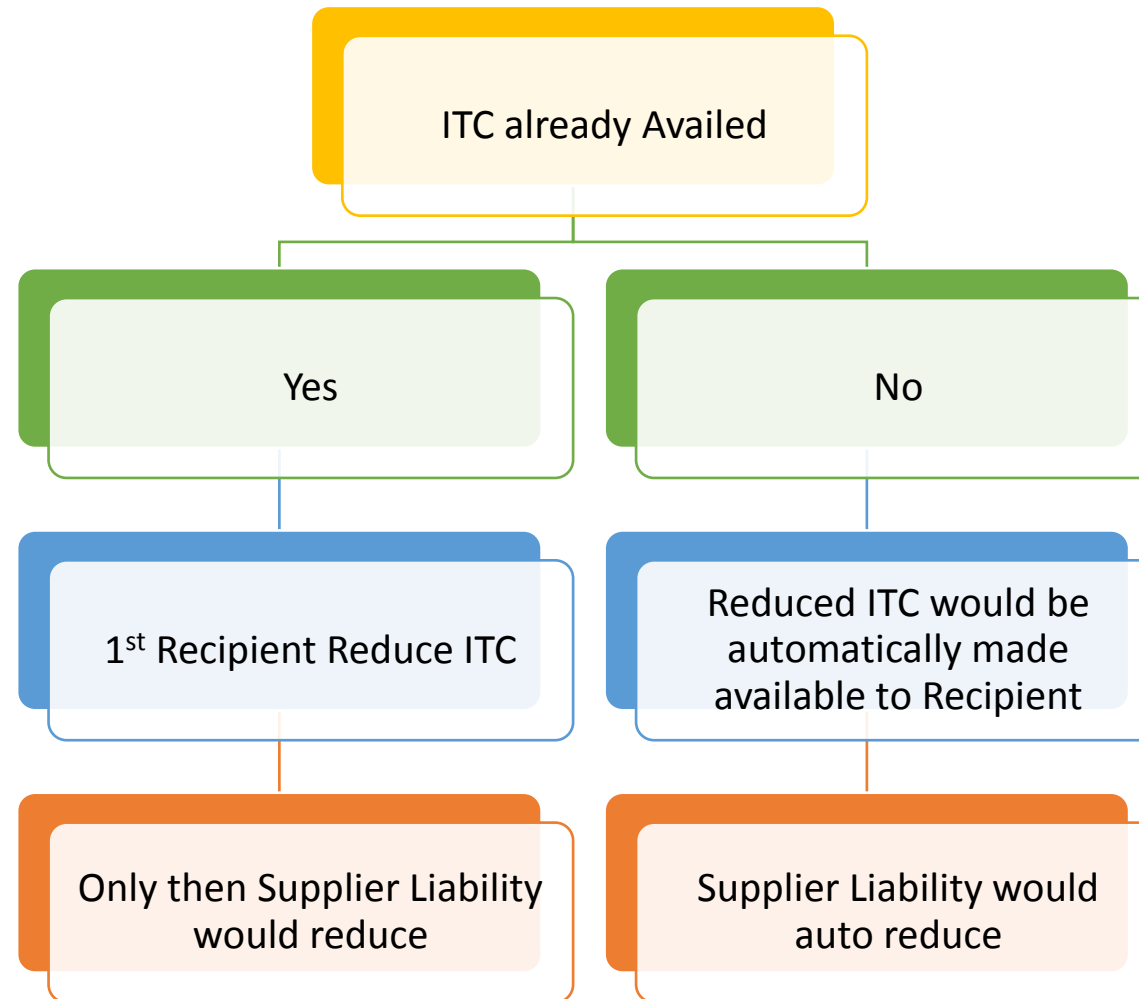
Concept of Locking of Invoices



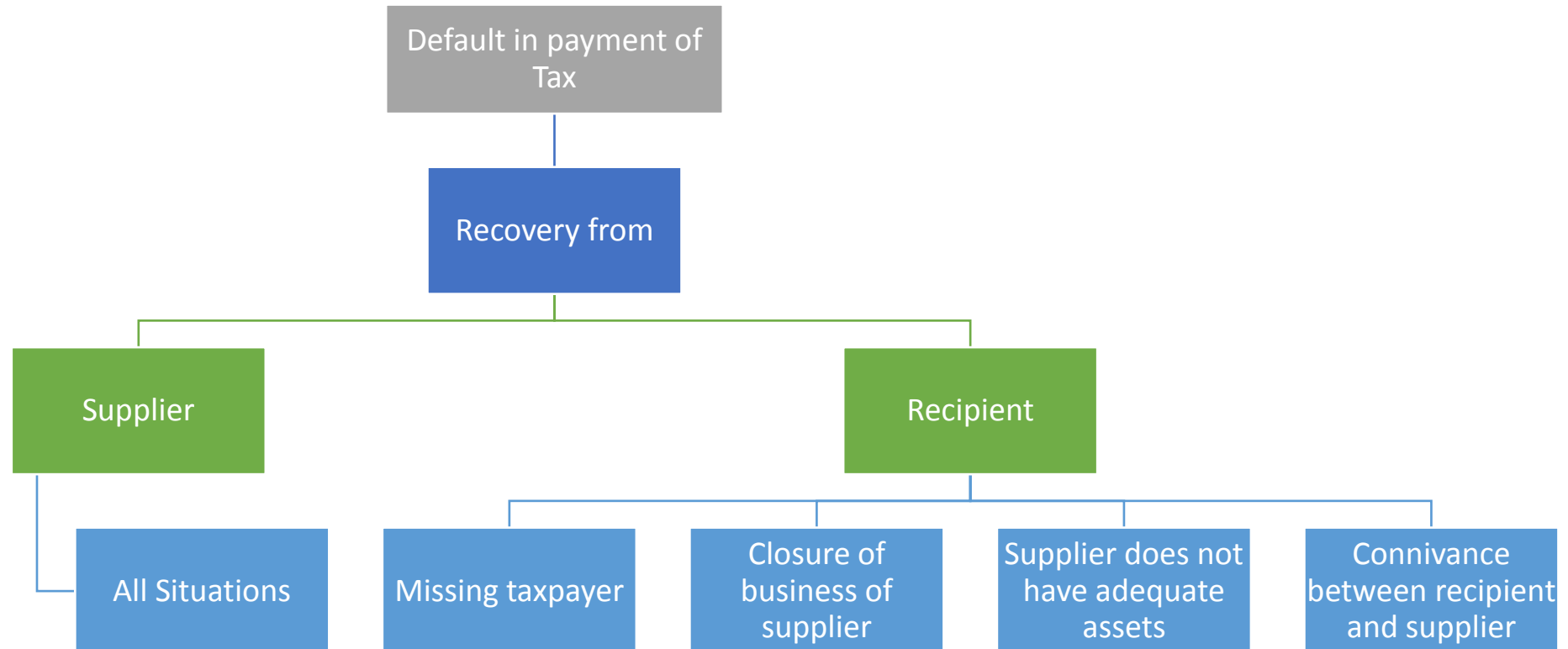
Amendment of Invoices



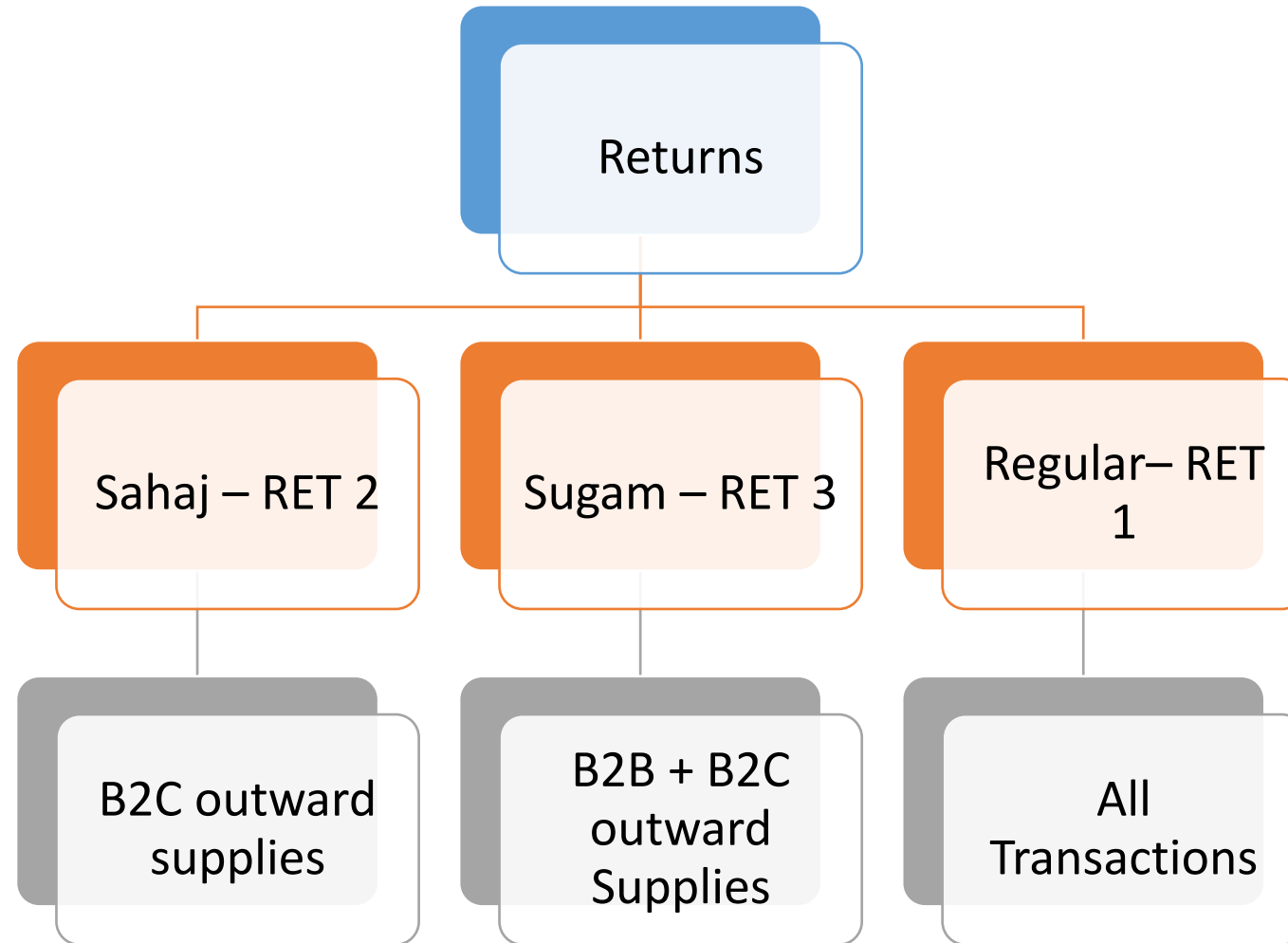
Credit Note Adjustment



Recovery of Input Tax Credit



Types of quarterly returns



Offline IT Tool Uses

Invoices downloaded from
the viewing facility

On the Basis of

Date of invoices (To and
from Date)

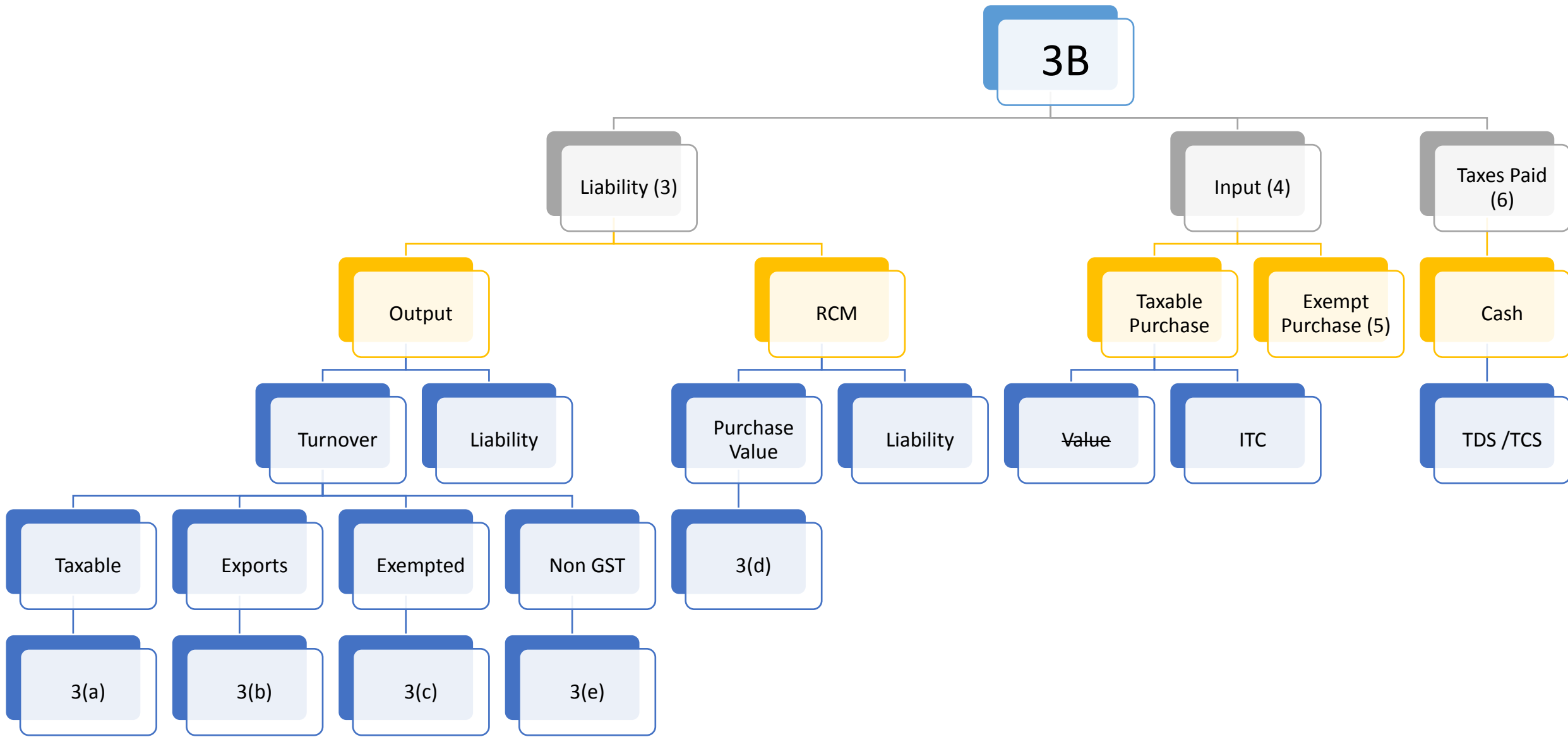
Date on which the supplier
has uploaded the invoice

GSTIN Of Supplier

Monthly Returns

GSTR 1 – Parts/elements of Return

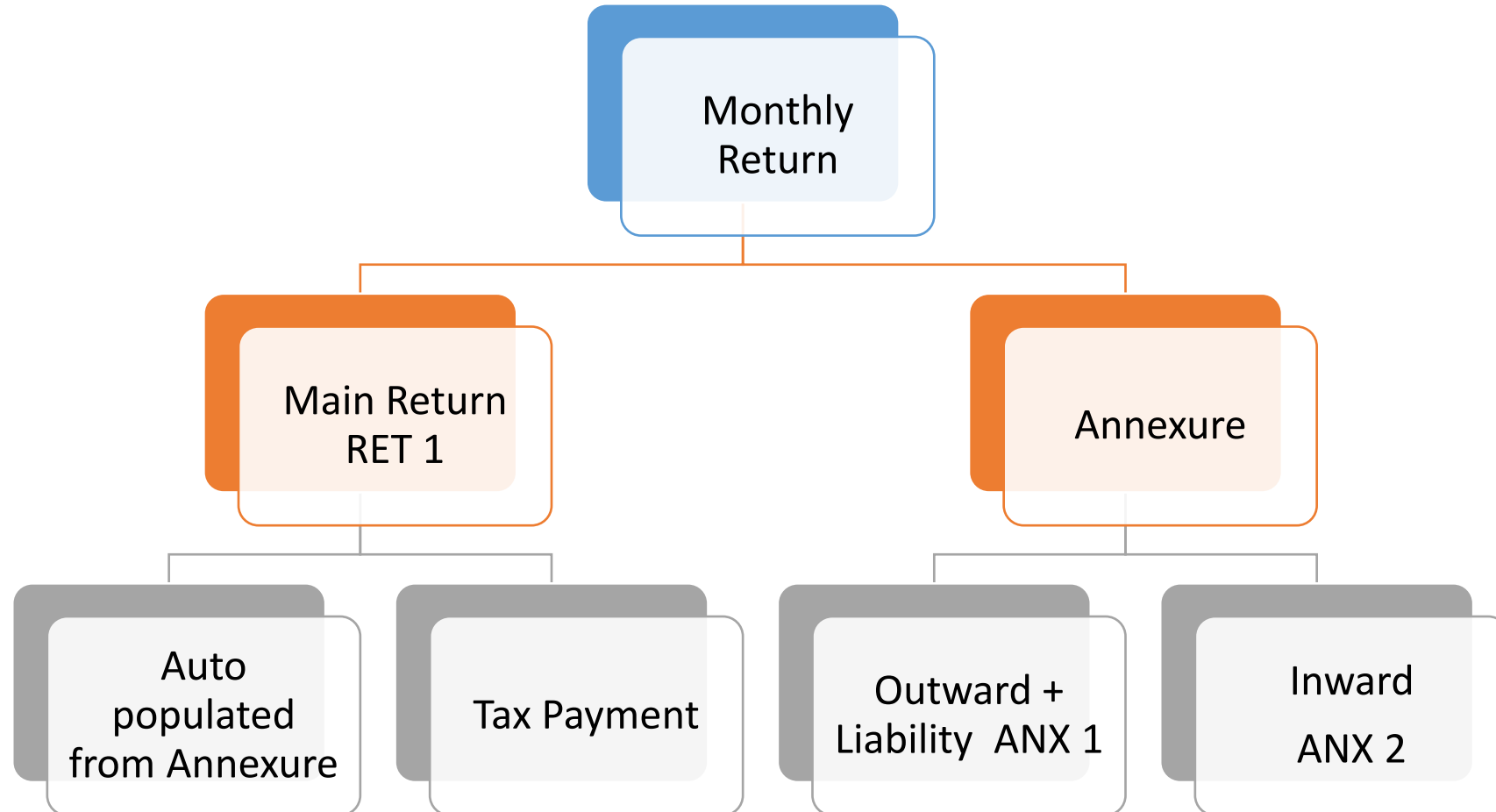
Table	Parts	Description
1 – 3		Basic Information
4	(A, B & C)	B2B Invoices including RCM & E-commerce
5	(A & B)	B2C (Inter - state) Large Invoices > 2.5 Lacs
6	(A, B & C)	Zero rated supply(including SEZ clearance) & Deemed Export
7	(A & B)	B2C Small Invoices – Net of DN / CR
8		Nil rated, Exempted and Non GST outward supplies
9	(A, B & C)	Credit Debit Notes Inv. For table 4, 5 & 6
10	(A & B)	Amendment via DN / CN for table 7
11	(A & B)	Consolidated statement of Advance received / adjusted in current period + amendment for old period
12		HSN wise Summary of outward Supplies
13		Documents issued during tax period



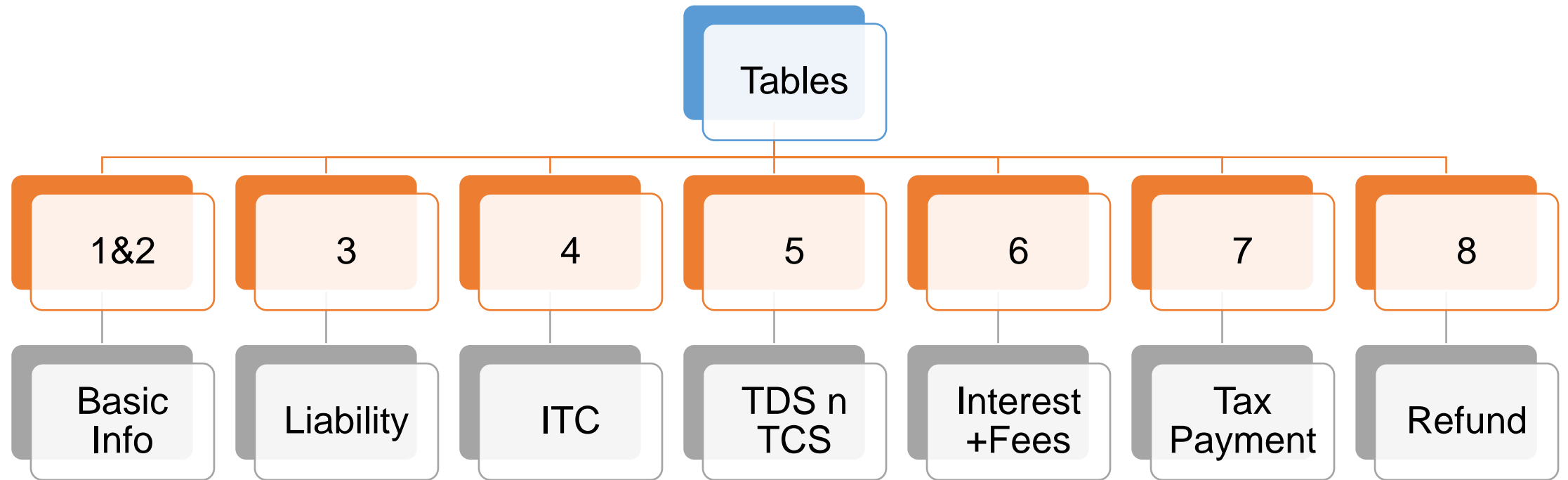
Overview of Forms

A	Monthly
1	Main Return GSTR
2	Annexures for Main return
	a. Annexure of Supplies to main return
	b. Annexure of Inward Supplies
3	Amendment to main return GSTR-A
4	Amendment to Annexure of Supplies
B	Quarterly
1	GSTR-Quarterly
2	GSTR - Sahaj
3	GSTR - Sugam
4	Annexure to Sugam

Return Forms



Monthly Returns



Monthly return

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

Monthly Returns

Table 3 Turnover n
Liability

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graph TD; A["Table 3 Turnover n Liability"] --- B1["A. Details of outward supplies"]; A --- B2["B. Details of inward supplies attracting reverse charge"]; A --- B3["C. Details of Dr /Cr Notes, Advances received / adjusted"]; A --- B4["D. Details of supplies having no liability"];
```

A. Details of
outward supplies

B. Details of inward
supplies attracting
reverse charge

C. Details of Dr /Cr
Notes, Advances
received / adjusted

D. Details of
supplies having no
liability

3.Summary of Supplies made and tax liability

Sr. No.	Type of supply	Value	Tax Amount			
			IGST	CGST	SGST	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>				

3.Summary of Supplies made and tax liability

Sr. No.	Type of Supply	Value	Tax Amount			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
A. Details of outward supplies						
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 introduction of current return filing system and any other liability to be paid	<User Entry>				

3.Summary of Supplies made and tax liability

Sr. No.	Type of Supply	Value	Tax Amount			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
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>				

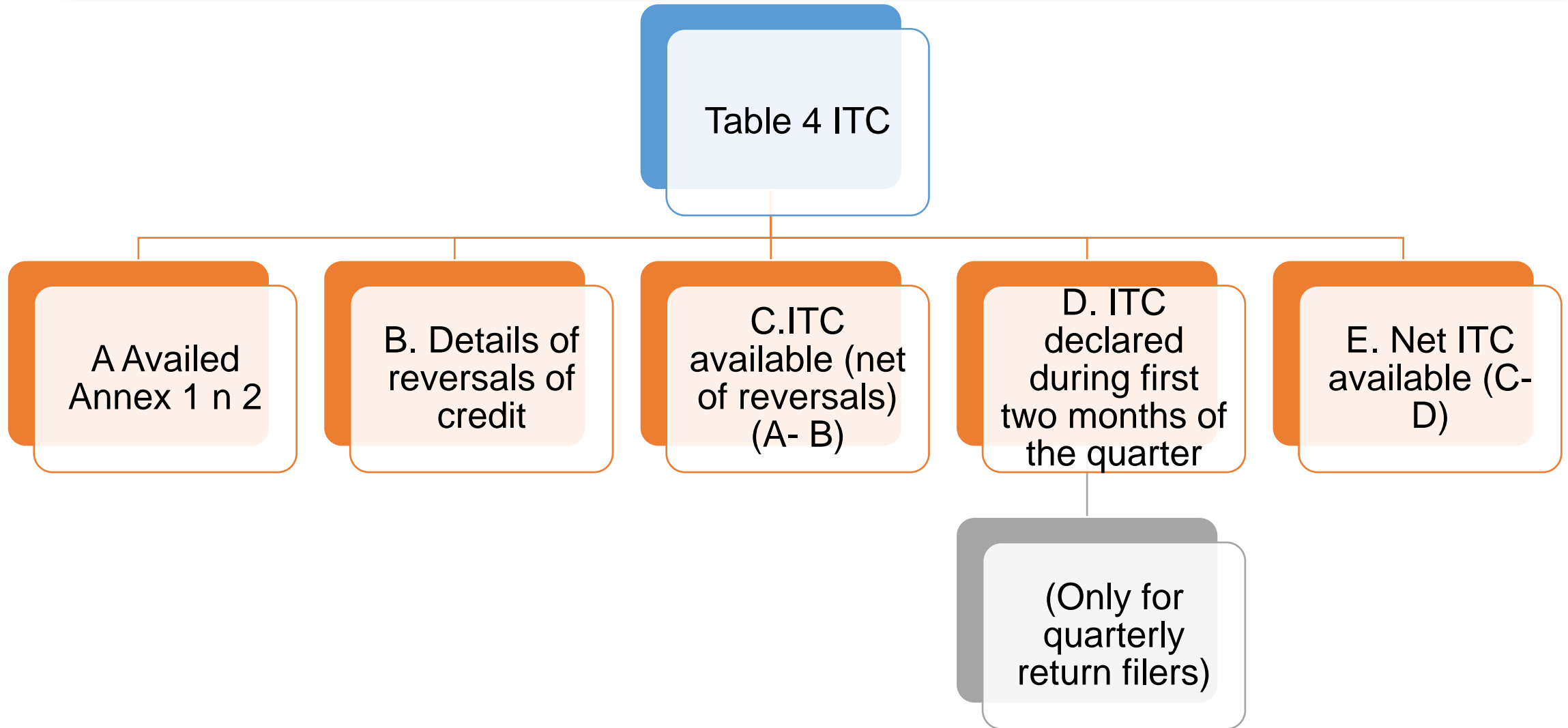
3.Summary of Supplies made and tax liability

Sr. No.	Type of Supply	Value	Tax Amount			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
C. Details of Credit/Debit notes, Advances received/ adjusted /Other adjustments						
1.	Debit notes issued (FORM GST ANX-1) – Other than RCM	<Auto>				
2.	Credit notes issued (FORM GST ANX-1) – Other than RCM	<Auto>				
3.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances)	<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>				

3.Summary of Supplies made and tax liability

Sr. No.	Type of Supply	Value	Tax Amount			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
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>				

Monthly Returns



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

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			IGST	CGST	SGST	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						
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 1st July, 2017) not availed prior to the introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				

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

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
A. Details of Credit received based on auto-population						
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>				

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

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
A. Details of Credit received based on auto-population						
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>				

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

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
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>				

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

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
B. Details of reversals of 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	<User input>				
6.	Sub-total (B) [sum of 1 to 5]	<Auto>				
C. ITC available (net of reversals) (A- B)		<Auto>				

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

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
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

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

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		IGST	CGST	SGST	Cess	CGST	SGST
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) (to be computed by system)						
2.	Interest on account of reversal of input tax credit (to be calculated by taxpayer)						
3.	Interest on account of late reporting of reverse charge supplies (to be calculated by taxpayer)						
4.	Others interest liability (to be specified) (to be calculated by taxpayer)						
	Total						

7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			IGST	CGST	SGST	Cess	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Integrated tax											
2.	CGST											
3.	State/UT tax											
4.	Cess											
	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.	IGST						
2.	CGST						
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

Questionnaire

Questionnaire for filing up Annexure of Supplies to main return

Part A – Brief questions about ‘Nil’ filing and retaining option given in previous tax period

Sr. No.	Description	Option	
1	2	3	4
1.	I understand that the amount of tax specified in the outward supplies for which the details are being uploaded by me in this annexure shall be deemed to be the tax payable by me under the provisions of the Act.	Yes	
2.	Would you like to change the reply to the questions regarding nature of supplies as filled in questionnaire of the return of the last tax period	Yes	No
Note - In case the reply to question at S No. 2 is ‘Yes’, the following questionnaire will be opened for exercising the option. In the first tax period, it would be open for all taxpayers.			

Part B – Detailed Questionnaire

Sr. No.	Description	Option	
		3	4
1.	Have you made B2C supply (table 3A)	Yes	No
2.	Have you made B2B supply (table 3B)	Yes	No
3.	Have you made exports with payment of tax (table 3C)	Yes	No
4.	Have you made exports without payment of tax (table 3D)	Yes	No
5.	Have you made supply to SEZ units or SEZ developers with payment of tax (table 3E)	Yes	No
6.	Have you made supply to SEZ units or SEZ developers without payment of tax (table 3F)		
7.	Have you made any supply treated as deemed export (table 3G)	Yes	No

Part B – Detailed Questionnaire

Sr. No.	Description	Option	
1	2	3	4
8.	Have you received inward supplies attracting reverse charge (table 3H)	Yes	No
9.	Have you made import of services (table 3I)	Yes	No
10.	Have you made import of goods (table 3J)	Yes	No
11.	Have you imported goods from SEZ units on Bill of entry (table 3K)	Yes	No
12.	Has your supplier not uploaded invoices on which you have claimed input tax credit two tax periods ago (table 3L)	Yes	No
13.	Have you made any supply through e-commerce portal maintained by other operators (table 4)	Yes	No
Note – Option against all questions will be 'No' by default. User can select 'Yes' as his per requirement.			

Outward Supply Annexure

Comparison with Old Format

Particulars	GSTR 1	Annex 1
B2B other than those (i) attracting reverse charge and (ii) supplies made through ecommerce operator	4A	3B
B2B Reverse charge	4B	RET 1 3D4
Supplies made through e-commerce operator attracting TCS	4C	4
B2C Large	5	3A
Exports	6A - WP	3C
Exports	6A - WOP	3D
Supplies made to SEZ unit or SEZ Developer	6B - WP	3E
Supplies made to SEZ unit or SEZ Developer	6B - WOP	3F
Deemed Exports	6C	3G
B2C Small	7	3A
Exempt / Nil	8	RET 1 3D1
Non-GST	8	RET 1 3D2
Debit Note / Credit Note - B2B	9	Respective Table
Debit Note / Credit Note - B2C	10	Respective Table
Advances	11	RET 1 3C 3 &4
HSN Wise Summary	12	Column 7

Annexure of Supplies to main return

Details of outward supplies, imports and inward supplies attracting reverse charge

Basic Information

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

Monthly Returns

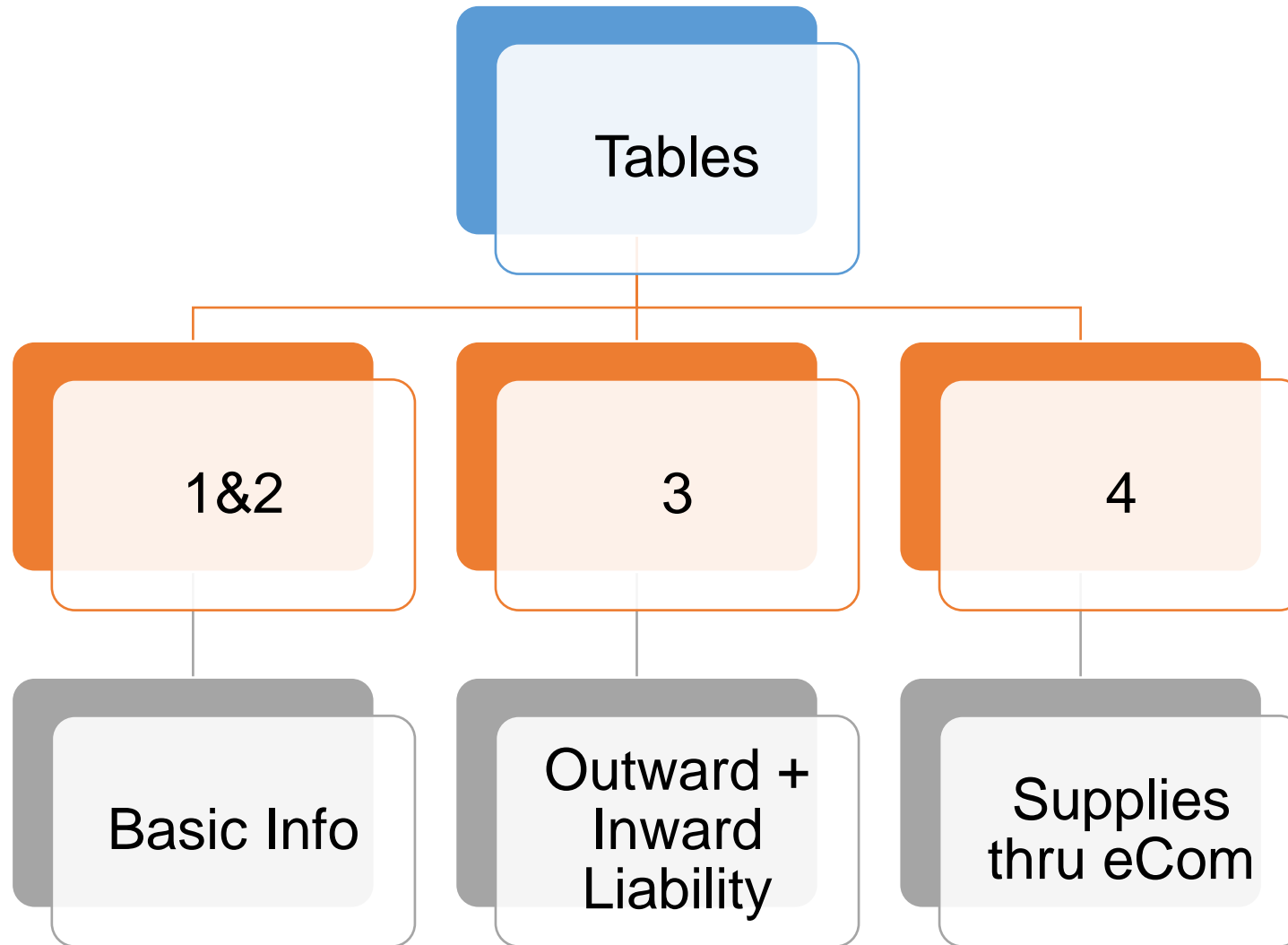


Table 3

Outward Liability

☐

- ☐ 3A B2C
- ☐ 3B B2B
- ☐ 3C Exp With pay
- ☐ 3D Exp WOPAY
- ☐ 3E SEZ with Pay
- ☐ 3F SEZ Without Pay
- ☐ 3G Deemed Exports

Inward Liability

☐

- ☐ 3H Inward RCM
- ☐ 3I Import of Service
- ☐ 3J Import of Goods
- ☐ 3K Import from SEZ
- ☐ 3L Missing Tax Invoices

Structure of Reporting

1. **GSTIN/ UIN** – To be reported for supplies declared in 3B, 3E, 3F and 3G
2. **Place of Supply (Name of State/UT)**- Mandatory Reporting for All supplies

Document details

3. Type
4. Number
5. Date
6. Taxable value- to be reported up to 2 decimals
7. **HSN code** – Up to 5 Crore Turnover NIL; other 6 Digit Reporting
8. **Tax rate (%)** – Only IGST Rate would be displayed (CGST / SGST = $\frac{1}{2}$ of IGST)

9. Taxable Value

Tax amount

10. IGST / CGST / SGST - Auto Computed Not editable Except for Dr/Cr Note
13. Cess – To be reported Manually

Shipping bill / Bill of Export details

14. No.
15. Date

Notes :

- **Upload of details** : Registered person can upload the details of documents any time during a month/quarter to which it pertains or of any prior period but
 - not later than the due date for furnishing of return for the month of September or
 - second quarter following the end of the financial year to which such details pertains or
 - the actual date of furnishing of relevant annual return whichever is earlier
- **Cannot Submit Annex 1**
 - the taxpayer filing the return on **monthly** basis will not be able to upload the details of documents from **18th to 20th** of the month following the tax period.
 - the taxpayer filing the return on **quarterly** basis will not be able to upload the details of documents from **23rd to 25th** of the month following the quarter.

Notes :

- Viewing and Accepting by Recipient
 - Uploaded by Supplier - Visible on real time basis till 10th
 - Action can be taken by Recipient only from 11th
- Tax liability – Month in which it is reported
 - Details of the documents issued during the tax period or
 - of any prior period by the supplier and uploaded by him after filing of the return for such prior period
 - will be accounted for towards the tax liability of the supplier in the return in which such details have been uploaded.

3.Details of the outward supplies, inward supplies attracting reverse charge and import of goods

GSTIN/ UIN	Place of Supply (Name of State)	Document details				HS N Cod e	Tax rate	Taxable value	Tax amount				Shipping bill/Bill of export details	
		Type of doc.	No.	Date	Value				IGST	CGST	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3A. Supplies made to consumers and un-registered persons (Net of debit notes, credit notes)														
3B. Supplies made to registered persons (other than those attracting reverse charge)														
3C. Exports with payment of tax														
3D. Exports without payment of tax														
3E. Supplies to SEZ units/developers with payment of tax														

Table 3 Continued

GSTIN/ UIN	Place of Supply (Name of State)	Document details				HS N Rate	Tax rate	Taxable value	Tax amount				Shipping bill/Bill of export details	
		Type of doc.	No.	Date	Value				IGST	CGST	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3F. Supplies to SEZ units/developers without payment of tax														
3G. Deemed exports														
3H. Inward supplies attracting reverse charge (to be reported by recipient, GSTIN wise, net of debit notes and credit notes)														
3I. Import of services														

Table 3 Continued

GSTIN/ UIN	Place of Supply (Name of State)	Document details				HS N Cod e	Tax rate	Taxable value	Tax amount				Shipping bill/Bill of export details	
		Type of doc.	No.	Date	Value				IGST	CGST	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3J. Import of goods														
3K. Import of goods from SEZ units on a Bill of Entry														
3L. Missing invoices on which credit has been claimed in (T-2) tax period and supplier has not reported the same till filing of return for the current tax period														

4.Details of the supplies made through e-commerce operators liable to collect TCS under section 52 (out of the outward supplies declared in table 3)

Sr. No.	GSTIN of e- commerce operator	Value of supplies made	Value of supplies returned	Net value of supplies	Tax amount			
					IGST	CGST	State / UT tax	Cess
1	2	3	4	5	6	7	8	9

Detailed Notes

3A :: B2C

GSTIN/ UIN	Place of Supply (Name of State)	Document details				HS N Cod e	Tax rate	Taxable value	Tax amount				Shipping bill/Bill of export details	
		Type of doc.	No.	Date	Value				IGST	CGST	SGTS	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3A. Supplies made to consumers and un-registered persons (Net of debit notes, credit notes)														

- All supplies to consumers / un-registered persons (i.e. B2C) shall be reported in this table.
- Supplies shall be reported tax rate wise and net of debit / credit notes.
- HSN Code is not required to be reported in this table.

3B :: B2B

- **B2B** : All supplies (other than those attracting reverse charge) made to registered persons (GSTIN/UIN holders) shall be reported in this table.
- **SEZ to DTA**
 - **Goods** : Supply of goods made by SEZ units / developers to persons located in domestic tariff area (DTA) **shall not** be reported in this table as the same will be treated as imports by the recipient who shall report the same in table 3K. ✗
 - **Services** : Supply of services made by SEZ units to persons located in domestic tariff area (DTA) **shall** be reported by the SEZ unit / developers in this table. ✓
- **DTA to SEZ** ✗
 - Supply of goods or services made to SEZ units / developers **shall not** be declared in this table and shall be reported in table 3E or 3F, as the case may be.
- **Value** : in column 6 shall be the “invoice value” whereas the “taxable value” shall be reported in column 9.
- **Govt** : Reporting of supplies made to Government department and other entities having TDS registration or through persons having TCS registration shall also be reported here. This would include amendments, if any.

3C & 3D :: Exports

- Reporting

- 3C: Exports With Pay
- 3D Exports Without Pay

- Key Points

- Shipping bill / bill of export number available (till the date of filing of return) may be reported against export invoices.
- Details of remaining shipping bills can be reported after filing the return.
- A separate functionality for updation of details of shipping bill / bill of export in table 3C or table 3D will be made available on the portal.

3E & 3F :: Supplies to SEZ

- Reporting

- 3E : Supplies to SEZ With Pay
- 3F : Supplies to SEZ Without Pay

- Key Points

- In case of supplies made with payment of tax, the supplier will have an option to select if the supplier or the SEZ units / developers will claim refund on such supplies.
- If the supplier is not availing refund, only then the **SEZ** units / developers will be eligible to avail input tax credit and **claim refund** for such credit **after exports** by them.

3G : Deemed Exports

- Key Points

- All supplies treated as deemed exports shall be reported in this table. This would include amendments, if any.
- Refunds
 - Supplier shall declare whether refund will be claimed **by him or the recipient** of deemed export supplies will be availing refund on such supplies.
 - If refund is to be claimed by the supplier, then recipient will not be eligible to avail input tax credit on such supplies.

3H : Inward supplies attracting reverse charge

• Key Notes

- All supplies attracting reverse charge shall be reported by the recipient Only.
- As against Invoice wise, Consolidated GSTIN wise details have to be reported. Invoice wise details are not required to be reported in this table.
- The amount of **advance paid** for such shall to be declared in the month in which the same was paid.
- The value of supplies reported shall be **net of debit / credit notes** and advances on which tax has already been paid at the time of payment of advance, if any.
- Where only advance has been paid to the supplier, on reporting the same, the credit shall flow to the main return (FORM GST RET-1) and shall be reversed in table 4 of the said return.
- This credit can be availed only on receipt of the supply and issue of invoice by the supplier.

3I. Import of services (Net of Dr/Cr Notes and advances)

• Key Notes

- The value of supplies shall be net of debit / credit notes and advances paid on which tax has already been paid at the time of payment of advance, if any.
- The amount of advance paid has to be declared in the month in which the same was paid. Invoice wise details are not required to be reported in this table.
- **SEZ to DTA** : Services received from SEZ units / developers **shall not be reported** in this table.
- Advances Paid
 - Where only advance has been paid to the supplier, on reporting the same, the credit shall flow to the main return (FORM GST RET-1) and shall be reversed in table 4 of the said return.
 - This credit can be availed only on receipt of the supply and issue of invoice by the supplier.

3J Import of Goods

- Key Points

- Details of taxes paid on import of goods shall be reported in this table. These goods have already suffered IGST at the time of import and are not subjected to taxation in this return. The exact amount of IGST and Cess paid at the port of import may be reported here, to avail input tax credit.
- Any reversal on account of in-eligibility of credit or otherwise is to be carried out in table 4B of the main return (FORM GST RET-1).

- Temporary

- Table 3B and 3C of Annex 2 shall be used after the data from the ICEGATE and SEZ (through ICEGATE) starts flowing to the GST system online.
- Thereafter, table 3J & 3K of FORM GST ANX-1 shall be discontinued. Data will be shown to the taxpayer **as received from the ICEGATE.**

3K : Import of Goods from SEZ

- Key Points

- Goods received from SEZ units / developers on Bill of Entry shall be reported in this table by the recipient. These goods have already suffered IGST at the time of clearance into DTA and have been cleared on a Bill of Entry and are not subjected to taxation in this return.
- SEZ units / developers making such supplies shall not include such outward supplies in table 3B.
- Reporting in table 3J and 3K shall be required till the time the data from ICEGATE and SEZ to GSTN system starts flowing online.

3L Missing Invoices

- Key Points

- The recipient shall provide document wise details of the supplies for which **credit has been claimed but the details of supplies are yet to be uploaded** by the supplier(s) concerned as detailed below:
 - monthly return filers : after a lapse of **two tax periods** in case of and
 - quarterly return filers : after a lapse of **one tax period** in case of.
 - Where the supplier uploads the invoice subsequently (after reporting in this table by the recipient), then such credit has to be reversed by the recipient in table 4B(3) of the main return (FORM GST RET-1) as this credit cannot be availed twice.
- **For example** – Supply made in April but has not reported the same in FORM GST ANX-1 till 10th May and the recipient has claimed input tax credit by reporting the same in the main return (FORM GST RET-1) in table 4A(10), reporting is required in the following situation:
 - Where the supplier concerned has not uploaded the invoices in FORM GST ANX-1 of April, May or June tax period till 10 July,
 - the recipient shall report the same, document wise in this table in FORM GST ANX-1 of June.

Other Points

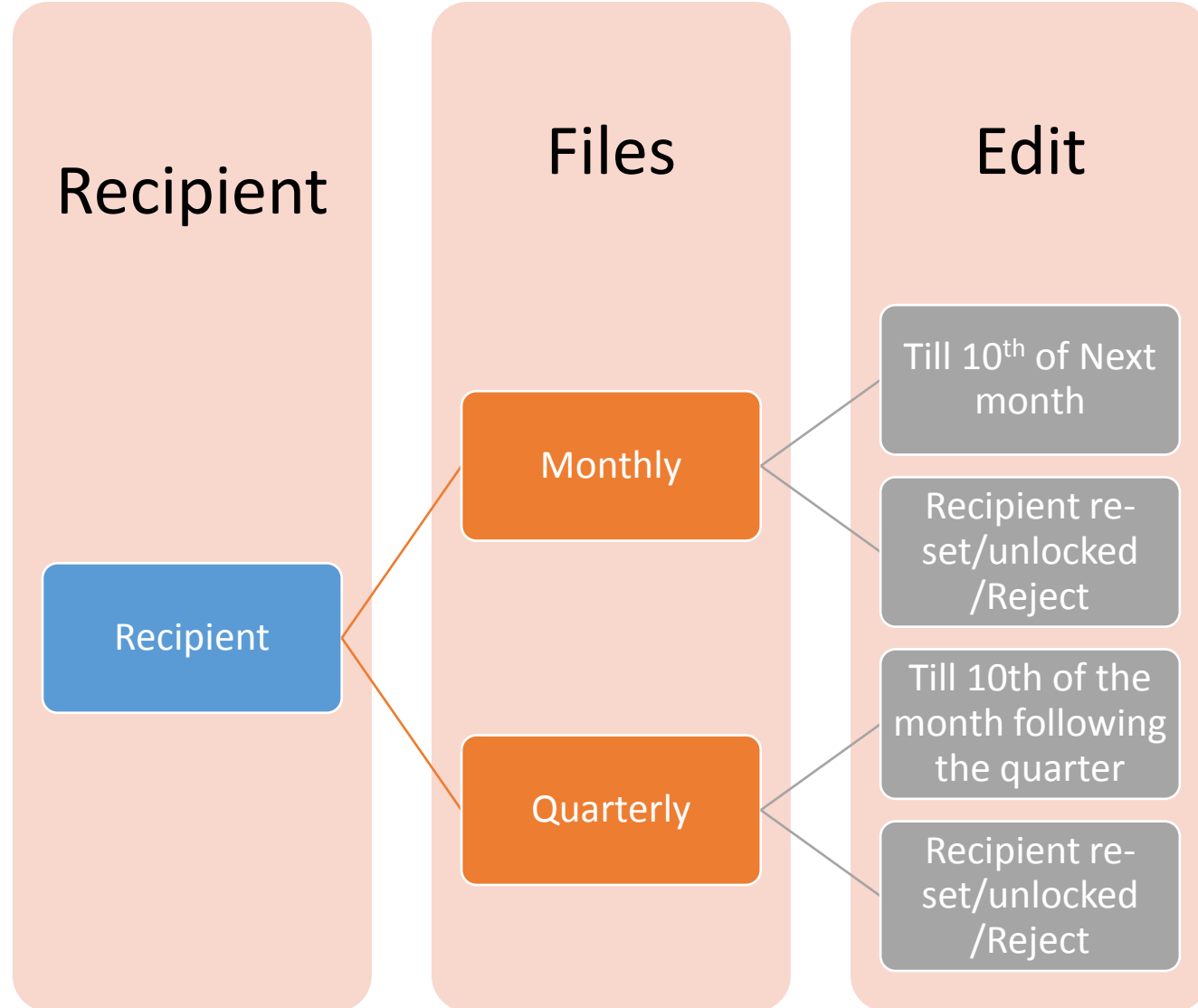
- **Reporting of De / Cr Notes**

- Debit / Credit notes issued by the supplier with respect to supplies other than supplies attracting reverse charge shall be reported in the respective tables.
- If debit / credit note is issued for the difference in tax rate only, then taxable value shall be reported as 'Zero', so that the liability computation is not disturbed.
- Only tax amount shall be reported in such cases.

- **Supply thru eCommerce**

- Supplies made through e-commerce operators liable to collect tax under section 52 shall be reported at the consolidated level in this table even though these supplies have already been reported in table 3.

Editing of Invoices by Supplier



Amendment of documents relating to supplies made to persons to composition taxpayers , ISD, UIN holders etc.)

These can be amended by the supplier at any time and the same shall **not be dependent** upon the action taken (accept / reject / pending) by the recipient.

Rejection by Recipient

- Intimation to Supplier

- Documents rejected by the recipient shall be conveyed to the supplier only after filing of the return by the recipient.

- Action by Suppliers

- The rejected documents may be edited before filing any subsequent return for any month or quarter by the supplier.
 - Credit in respect of the document so edited or uploaded shall be made available through the next open FORM GST ANX-2 for the recipient.
 - Liability for such edited documents will be accounted for in the tax period (month or quarter) in which the documents have been uploaded by the supplier.

Inward Supply Annexure

Annexure of Inward Supplies

Details of Auto drafted supplies

(From Annexure of outward supplies, GSTR-5, GSTR-6 filed by the corresponding supplier(s))

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

3. Inward supplies received from a registered person (other than the supplies attracting reverse charge), imports and supplies received from SEZ units on Bill of Entry

GSTIN of supplier	Trade name	Table of Form ANX -1	Place of supply (Name of State)	Document details						HSN Code	Tax rate	Taxable value	Amount of tax				Action ** (A/R/P)
				Type	Doc. No.	Date	Value	Date of uploading	Return Status *(F/NF)				IGST	CGST	State/ UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
3A. Supplies received from registered persons including services received from SEZ units (other than those attracting reverse charge)																	
3B. Supplies received from SEZ units on a Bill of Entry																	
3C. Import of goods from overseas on Bill of entry																	

4. Summary of the input tax credit

Sr. No.	Description	Value	Amount of input tax credit involved			
			IGST	CGST	SGST	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected (net of debit /credit notes)					
2.	Credit on all documents which have been kept pending (net of debit /credit notes)					
3.	Credit on all documents which have been accepted (including deemed accepted) (net of debit/credit notes)					

5. ISD credits received (Eligible credit only)

GSTIN of ISD	ISD document details			Amount of input tax credit involved			
	Type	Doc. No.	Date	IGST	CGST	State/UT tax	Cess
1	2	3	4	5	6	7	8

Payment of self-assessed tax

Form GST PMT - 08

Payment of self-assessed tax

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

3. Summary of self-assessed liability and input tax credit (ITC) availed

Sr. No.	Description	IGST	CGST	SGST	Cess
1	2	3	4	5	6
1.	Liability to pay tax (other than reverse charge)				
2.	Liability to pay tax (reverse charge)				
3.	Input tax credit availed				

4. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any		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	IGST	CGST	State/UT tax	Cess	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	IGST													
2.	CGST													
3.	SGST													
4.	Cess													
5.	Total													

5. 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.

Place -

Date -

Signature

Name of Authorized Signatory

Designation /Status

Preparedness for New Returns

- **Changes in the Software**
 - ERP configuration for New Json format
 - Changes to 3d Party
 - Integration if e-Invoicing is used
- **Vendor Matching**
 - Credits in 2A with Books
 - Tracking Un Matched Credits
- **Track Missed out in GSTR 1 and GSTR 3B**
 - Un reported Liabilities + Credit Notes + Opening Liability
 - Un availed Input Tax credit + Missing Credits

Thank You

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Presented on 13th Aug 2019

Register on www.idtc.icaai.org
for updates and resource material from ICAI