

GSR. 22P.A.52017S.164AMD.(1)2017

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9. Details of additional place of business Details of Bank Accounts (s) Add for additional place(s) of business, if any (Fill up the same information as in item 7 [(a), (b), (c) & (d)] Total number of Bank Accounts maintained by the applicant for conducting business (Upto IO Bank to be reported)

Details of Bank Account 1 Account Number Type of Account Bank Name Branch Address IFSC To be auto-populated (Edit mode) 10.Note — Add more accounts - Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. Particulars Name Photo Name of Father Date of Birth Mobile Number Telephone No. with STD Designation [Status First Name DD/MM/YYYY Middle Name Gender Email address Last Name <Male, Female, Other> Director Identification Number (if any) PAN Are you a citizen of India? Residential Address Building No/Flat No Name of the Premises/Building Citytown/Locality/Village BlocWTaluka State Country (in case of foreigner only) Yes / No Aadhaar Number Passport No. (in case of foreigners) Floor No Road/Sfreet District PIN Code ZIP code 11. Details of Authorised Signatory Particulars Name Photo Name of Father Date of Birth Mobile Number Telephone No. with STD Designation /Status PAN Are you a citizen of India? First Narne DD/MWYYYYY Yes / No Middle Name Gender Email address Last Name <Male, Female, Other> Residential Address in India Building No/Flat No Name of the Premises/Building Block/Taluka Citytown/Locality/Village State Director Identification Number (if any) Aadhaar Number Passport No. (in case of foreigners) Floor No Road/Street District Code

12. Consent I on behalf of the holder of Aadhaar number < pre-filled based on Aadhaar number provided in the forrn> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication."Goods and Services Tax Network" has informed me that identity information would only be used for validaüing identity of the Aadhaar holder and will be shared with Cenfral Identifies Data Repository only for the purpose of authentication

13. List of documents uploaded (Identity and address proof) 14.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. Place: Date: For office use Enrolment no. - Signature Name of Authorised Signatory Designation/Status..... Date - Form GSTR,,I [See rule (59(1))] Details of outward supplies of goods or services Year Month 2. (a) (b) 3. (a) GSTIN Legal name of the registered person Trade name, if any Aggregate Turnover in the preceding Financial Year Aggregate Turnover - April to June, 2017 4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6 GSTN/ UIN 1 Invoice details No. Date Value 2 3 4 Rate 5 Taxable value 6 Integrated Tax 7 Arnount Central State / Tax UT Tax 8 9 Cess 10 (Amount in Rs, for all Tables) Place of Supply (Narne of State/UT) 11 4A. Supplies other than those cornnrce o erator (i)

attracting reverse charge and (ii) supplies made through e- 4B. Supplies attracting tax on reverse charge basis 4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise) GSTIN of e-commerce operator 5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh Place of Supply Staten-JT 1 Invoice details No. 2 Date Value 3 4 Rate 5 Taxable Value 6 Amount Integrated Tax 7 Cess 8 5A. Outward supplies (other than supplies made through e-commerce operator, rate wise) 5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise) GSTIN of e-commerce operator 6. Zero rated supplies and Deemed Exports GSTIN of recipient Invoice details No. Date Value Shipping bill/ Bill of export No. 5 Date 6 Rate 7 Integrated Tax Taxable value 8 Amt. 9 1 6A. Exports 2 3 4 6B. Supplies made to SEZ unit or SEZ Developer 6C. Deemed exports 7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 Rate of tax 1 7A. Intra-State supplies Total Taxable value 2 Amount Integrated Central State Tax/UT Tax Cess 3 4 5 6 7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS] 7 A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) GSTIN of e-commerce operator 7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise] 7B (1). Place of Supply (Name of State) 7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise) GSTIN of e-commerce operator

8. Nil rated, exempted and non GST outward supplies Description 1 8A. Inter-State supplies to registered persons 8B. Intra- State supplies to registered persons 8C. Inter-State supplies to unregistered persons 8D. Intra-State supplies to unregistered persons Nil Rated Supplies 2 Exempted (Other than Nil rated/non-GST supplies) 3 Non-GST supplies 4 9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof] Details of Revised details of document or Rate taxable original document GSTI Inv. Inv. GS No. at 1 Amount details of original Debit/Credit Notes or refund vouchers Invoice Shipping Value bill No at o. Date Value Integrat 4 5 6 7 8 9 10 11 Tax 12 Central Tax 13 State / UT Tax 14 Cess 15 Place of supply 16 9A. If the invoice/Shipping bill details furnished earlier were incorrect 9B. Debit Notes/Refund voucher [original] 9C. Debit Notes/Credit Notes/Refund voucher [amendments thereon] 10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7 Rate of tax Total Taxable Amount value Integrated Central Staten-JT Tax Cess Tax period for which the details are <Month> being revised IOA. Intrastate Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise] IOA (1), Out of supplies mentioned at IOA, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) GSTIN of e-commerce operator 10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise] Place of Supply (Name of State) 10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) GSTIN of e-commerce operator 11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period Rate Gross Advance Place of Received/adjusted supply Intrastate Centr Stat 1 2 3 4 5 Amount 6 Cess 7 1 Information for the current tax period 1 IA. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability) 1 IA (1). Intrastate supplies (Rate Wise) 1 IA (2). Inter-State Supplies (Rate Wise) 11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 11B (1). Intra-State Supplies (Rate Wise) 11B (2). Inter-State Supplies (Rate Wise) 11 Amendment of information furnished in Table No. 11[1] in GSTR-I statement for earlier tax periods [Furnish revised information] IIA(I) IIA(2) IIB(I) 11B(2) Amendment relating to information furnished in S. No. (select) 12. HSN-wise summary of outward supplies Sr. No. HS Description UQ Total Total Total Amount Central State 1 2 (Optional if HSN is provided 3 Quantity value Taxable 4 5 6 Value 7 Integrated Tax 8 Total number 5 Tax 9 Cancelled 6 Tax 10 Cess 11 13. Documents issued during the tax period Sr. No. 1 1 2 3 4 5 Nature of document 2 Invoices for outward supply 3 Invoices for inward supply from unregistered person Revised Invoice Debit Note Credit Note Sr. No. From To 3 4 Net issued 7 6 7 8 9 10 11 12 Receipt voucher Payment Voucher Refund voucher Delivery Challan for job work Delivery Challan for supply on a road Delivery Challan in case of liquid as Delivery Challan in cases other than by way of supply (excluding at S no. 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 of Authorised Signatory . Date Designation [Status... Signature Name Instructions — 1. 2. 3. 4

5. Terms used: a, b, c, d, e, f. GSTN: UQC: HSN: POS: B toB: Goods and Services Tax Identification Number Unique Identity Number Unit Quantity Code Harmonized System of Nomenclature Place of Supply (Respective State) From one registered person to another registered person From registered person to unregistered person The details in GSTR-I should be furnished by the month succeeding the relevant tax period, Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years. Invoice-level information pertaining to the tax period should be reported for all supplies as under: (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table. (ii) For all inter-State B to C supplies, where invoice value is more than Rs. (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. State-wise summary of supplies, rate-wise, should be uploaded in Table 7. Table 4 capturing information relating to B to B supplies should: (i) be captured in: a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise; b. c. Table 4B for supplies attracting reverse charge, rate-wise; and Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise. 6. 7. 8. 9. (ii) Capture Place of Supply (POS) only if the same is different from the location of the recipient, Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (POS) column is mandatory in this table. Table 6 to capture information related to: (i) Exports out of India (ii) Supplies to SEZ unit/ and SEZ developer (iii) Deemed Exports Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-I. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2, The liability for payment of IGST in respect of supply of services would, be created from this Table.

10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank

11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B, 12. Table 7 to capture information in respect of taxable supply of: (i) B to C supplies (whether inter-State or intra-State) with invoice value upto (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10, Negative value can be mentioned in this table, if required; (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise; (iv) Table 7 A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7 A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7 A (1); (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and (vi) Table 7B to capture information State wise and rate wise

13. Table 9 to capture information of: (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6; (ii) Information to be captured rate-wise; (iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table, (iv) Place of Supply (POS) only if the same is different from the location of the recipient; (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and (vi) Shipping bill to be provided only in case of exports transactions amendment

14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

15. Table IIA captures information related to advances received, rate -wise, in the tax period and tax to be paid thereon along with the respective POS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received. 16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods. 17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

1. Form GSTR-IA [See rule 59(4)] Details of auto drafted supplies (From GSTR 2, GSTR 4 or GSTR 6) Year Month GSTD.I

(a) Legal name of the registered person (b) Trade name, if any 3. Taxable outward supplies made to registered persons including supplies attracting reverse charge other than the supplies covered in Table No. 4 GSTIN/ Invoice details Rate Taxable No. Date Value Amount Integrated Central State / 1 2 3 4 5 value 6 Tax 7 Tax 8 Tax 9 Cess 10 Place of Supply (Name of State/UT) 11 3A. Supplies other than those attracting reverse charge (From table 3 of GSTR-2) 3B. Supplies attracting reverse charge (From table 4A of GSTR-2) 4. Zero rated supplies made to SEZ and deemed exports GSTIN of recipient 1 Invoice details No. 2 Date 3 Value 4 Rate 5 Integrated Tax Taxable value 6 Tax amount 7 4A. 4B. Supplies made to SEZ unit or SEZ Developer Deemed exports 5. Debit notes, credit notes (including amendments thereof) issued during current period Details of original document GST No. Revised details of Rate axabl Place of Amount of tax document or details of original Debit / Credit Note value supply (Name o State/UT) at GST 3 4 o. 5 at Value 1 2 6 7 8 9 10 Integrate Tax 11 Cen Tax 12 State / UT Tax 13 Cess 14 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 and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply, Signatures Place Name of Authorised Signatory Date Designation /Status Form GSTR-2 [See rule 60(1)] Details of inward supplies of goods or services 1. 2

3. GSTR.I (a) Legal name of the registered person (b) Trade name, if any Year Month AUtO pop diarea Inward supplies received from a registered person other than the supplies attracting reverse charge Invoice Rat axabl details e e value N Dat Valu Amount of Tax (Amount in Rs. for all Tables) Whether Amount of ITC available GSTI N of suppli er 4. GSTI N of suppli er Integrat Centr ed tax al Tax Stat e/ UT Tax Place o supply (Name CES of S State/U T) input or input Integrat service/ edTax al Tax Capital goods (incl plant and machiner y)/ Ineligible for Stat Ces UT Tax Inward supplies on which tax is to be paid on reverse charge voice etails N Dat Valu Rat axabl e e value Amount of Tax Place o supply (Name Whether Amount of ITC available Integrat Centr ed tax al Tax Stat CES of S State/U e/ T) UT Tax input or input Integrat Centr service/ edTax al Tax Capital goods (incl, plant and machiner y)/ Ineligible for rrc Stat Ces UT Tax 4A. Inward supplies received from a registered supplier (attracting reverse charge) 4B. Inward supplies received from an unregistered supplier 4C. Import of service 5. goods received from Overseas or from SEZ units on a Bill of Entry GSTN of upplier Details of bill of Rate entry No. Date Value Taxable value 6 Amount Integrated Cess Whether Capital goods(incl. plant and achinery)/ Ineligible for ITC 9 Amount of

ITC available Integrated Cess 1 5A. 5B. 2 Imports 3 4 5 Tax 7 Assessable Value 8 Tax 10 11 Received from SEZ Port code +No of BE—13 digits 6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes issued and their subsequent amendments] Details of Revised details of Rat axabl original invoice invoice [Bill of en No GSTI oDat GSTI oDatValu e e value Amount Integrat Centr Staten-J Ces ed Tax al Tax T Tax s Place Whe the Amount of ITC available of r input suppl or input Ces Y service/ Integrat Centr State/U s Capital T T Tax goods/ Tax Ineligib le for ITC) 6A. Supplies other than irnport of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]- If details furnished earlier were incorrect 6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns] - If details furnished earlier were incorrect 6C. Debit Notes/Credit Notes [original] 6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax riods]

7. Supplies received from comp(ition taxable person and other exempt/Nil rated/Non GST supplies received Description 1 7 A. Inter-State su lies 7B. Infra-state su lies 8. ISD credit received GSTD.I of

ISD Value of supplies received from Exempt supply Nil Rated supply Composition taxable person 2 3 4 Non GST supply 5 ISD Document Details ISD Credit received Amount of eligible ITC No. Date ntegrated Central State Cess Integrat Central Stat Tax Tax Cess Tax Tax UT Tax Net Value Tax 8A. ISD Invoice 8B. ISD Credit Note 9. TDS and TCS Credit received GSTN of Deductor / GSTN of e- Commerce O erator Gross Value 2 Sales eturn 3 4 Integrated Tax 5 Arnount Central Tax 6 State Tax Tax 7 9B. 1 TDS TCS 10. Consolidated Statement of Advancæ paid/Advance adjusted on account of receipt of supply Rate 1 Gross Advanc Paid 2 Place of supply (Name of State/UT) 3 Inteyate Tax 4 Central Tax 5 Arnount State/UT Tax 6 Cess 7 (I) Information for the current month IOA. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to ou ut tax liabilit) IOA (1). Intra-State supplies (Rate Wise) IOA (2). Inter -State Supplies (Rate Wise) 10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period reflected in Table 4 above] 10B (1). Intra-State Supplies (Rate Wise) 10B (2). Intra-State Supplies (Rate Wise) 11 Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information] Month Amendment relating to information furnished in S. No.(select) IOA(I IOA(2 IO(BI) 10B(2 11. Input Tax Credit Reversal / Reclaim Description for reversal of To be added to or reduced from output liability 2 To be added To be added To be added To be added To be added To be added To be reduced To be reduced Amount of ITC Central State/UT Integrated Tax 3 Tax 4 Tax 5 CESS 6 A. (a) (b) (c) (d) (e) (f) (g) (h) B. 1 Information for the current tax eriod Arnount in terms of rule 37(2) Amount in terms of rule 39(1) Amount in terms of rule 42 Amount in terms of rule 43(1) (h) Arnount in ternns of rule 42 Arnount in ternns of rule On account of amount paid subse uent to reversal of ITC An other liabilit (S if) Amendment of information furnished in Table No 11 at S. No A in an earlier return Amendment is in respect of information furnished in the Month Specify the information you wish to amend (Dro down)

12. Addition and reduction of amount in output tax for mismatch and other reasors (a) (b) (c) (d) (e) (f) Description 1 ITC claimed on mismatched/duplication of invoices/debit notes Tax liabilit on mismatched credit notes Reclaim on account of rectification of mismatched invoices/debit notes Reclaim on account of rectification of mismatched credit note Negative tax liability from previous tax periods Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period Add to or reduce from output liability 2 Add Add Reduce Reduce Reduce Reduce Integrated Tax 3 Amount Central Tax 4 State / UT Tax 5 13.HSN summary of inward supplies Sr. No. HSN Descriptio UQC Total (Optional Quanti if HSN is furnished) Total value 6 Total Taxable Value 7 Ai:nount Central State 1 2 3 4 5 Integate Tax 8 Tax 9 Tax 10 CESS 6 Cess 11 Verification I hereby solemnly affirm and declare that the information given herein above is uue and correct to the best of my knowledge and belief and nothing has been concealed therefrom Place: Date: Name of Authorised Signatory Designation /Status Instructions — 1

2. Terms used: a.b. c. d. e. f. GSTN: UQC: HSN: POS: B toB: Goods and Services Tax Identification Number Unique Identity Number Unit Quantity Code Harmonized System of Nomenclature Place of Supply (Respective State) From one registered person to another registered person From registered person to unregistered person Table 3 & 4 to capture information of: (i) (ii) (iii) (iv) (v) (vi) (vii) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-I to be made available in GSTR-2 based on auto- populated details received in GSTR-2A; Table 3 to capture

inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge; The recipient taxpayer has the following option to act on the auto populated information: a. b. c. d. Accept, Reject, Modify (if information provided by supplier is incorrect), or Keep the transaction pending for action (if goods or services have not been received) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed; The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services; Table 4A to be auto populated; In case of invoices added by recipient tax payer, Place of Supply (POS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient; (viii) Recipient will have the option to accept invoices auto populated as well (ix) as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery). 3. 4. 5. 6. 7. 8

9. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions. Table 7 captures information on a gross value level. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9. IO. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3

11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose

12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10

13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR- 3 of the immediately preceding tax period

14. Reporting criteria of HSN will be same as reported in GSTR-I. FORM GSTR-2A [See rule 60(1)] Details of auto drafted supplies (From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8) Year Month GSTN 2. (a) Legal name of the registered person (b) Trade name, if any PART A 3. Inward supplies received from a registered person other than the supplies attracting reverse charge (Amount in Rs. for all Tables) GSTN of supplier 1 Invoice details Rate Taxable value Amount of tax Place of supply (Name of Cess No, 2 Date Value Integrated Cen 3 4 5 6 7 Tax 8 State/ UT Tax 9 10 State/UT) 11 4. Inward supplies received from a registered person on which tax is to be paid on reverse charge GSTIN Invoice details Rate Taxable Amount of tax of supplier No. Date Value value 6 Central Tax 8 State/ UT Tax 9 Place of supply (Name of Cess State/UT) 1 2 3 4 5 Integrated Tax 7 10 11

5. Debit / Credit notes (including amendments thereof) received during current tax period Details of original document Revised details of document or details of original Debit / Credit te Amount of tax GST 1 No. Dat note No. Dat Valu GST 4 5 6 7 8 axabl value 9 Integrate Tax 10 Cen Tax 11 State/UT Tax 12 es 13 Place of supply (Name o State/UT 14 6. PART B ISD credit (including amendments thereof) received GSTm of ISD 1 SD Invoice -eli ITC SD Invoice —ineli • ble ITC SD Credit note -eli 'ble ITC SD Credit note —ineli • ble ITC ISD document details No. 2 Date 3 PART- C ITC amount involved Integrated Tax Central Tax State/ Cess 4 5 7, TDS and TCS Credit (including amendments thereof) received GSTR•.I of Deductor / GSTN of e- Commerce 1 7A. TDS 7B. TCS Amount received / Gross Value 2 Sales Return 3 Net Value 4 Arnount Integrated Central Tax 5 Tax 6 UT Tax 6 7 State Tax Tax 7

GSTR-3 [See rule 61(1)] Monthly return 1. 2. 3, GSTIN (a) Legal name of the registered person (b) Trade name, if any Month Auto Populated Auto Populated Part-A (To be auto populated) (Amount in Rs. for all Tables) Turnover Sr. No. 1 (i) (ii) (iv) (v) (vi) (vii) Type of Turnover 2 Taxable [other than zero rated] Zero rated supply on a net of Tax Zero rated supply without payment of Tax Deemed exports Exempted Nil Rated Non-GST 1 Total Amount 3 000000000000 4. Outward supplies 4.1 Interstate supplies (Net Supply for the month) Rate Taxable Value 2 Amount of Tax Integrated Tax 3 CESS 4 1 A. B. C. D. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise] Supplies attracting reverse charge-Tax payable by recipient of supply Zero rated supply made with payment of Integrated Tax Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise] GSTIN of e-commerce operator 4.2 Intrastate supplies (Net supply for the month) Rate Taxable Value Central Tax Amount of Tax State {UT Tax Cess A. Taxable supplies (other than reverse charge) [Tax Rate wise] B. Supplies attracting reverse charge- Tax payable by the recipient of supply C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise] GSTIN of e-commerce operator 4.3 Tax effect of amendments made in respect of outward supplies Rate 1 Net differential value 2 Amount of Tax Integrated tax 3 Central Tax 4 State/UT Tax 5 Cess 6 (I) Inter-State supplies A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise] B Zero rated supply made with payment of Integrated Tax [Rate wise] C Out of the Supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS (11) Intra-state supplies A Taxable supplies (other than reverse charge) [Rate wise] B Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments) 5A. Inward supplies on which tax is payable on reverse charge basis Rate of tax Taxable Value Amount of tax Integrated Tax Central Tax State/UT Tax (I) Inter-State inward supplies [Rate Wise] (11) Intra-State inward supplies [Rate Wise] 5B. Tax effect of amendments in respect of supplies attracting reverse charge Rate of tax Differential Taxable Integrated Tax Value Amount of tax Central Tax State/UT Tax CESS CESS (I) Inter-State inward supplies (Rate Wise) (11) Intra-State inward supplies (Rate Wise) 6. Input tax credit ITC on inward taxable supplies, including imports and ITC received from ISD [Net of debit notes/credit notes] Description Taxable value Amount of tax Amount of ITC Integrated Central State/ C.ESS Integrated Central State/ CESS Tax Tax UT Tax Tax Tax UT Tax (I) On account of supplies received and debit notes/credit notes received during the current tax period (a) Inputs (b) Input services (c) Capital goods (11) On account of amendments made (of the details furnished in earlier tax periods) (a) Inputs (b) Input services (c) Capital goods 7, (a) (b) (c) (d) (e) (f) Addition and reduction of amount in output tax for mismatch and other reasons Description 1 ITC claimed on mismatched/duplication of invoices/debit notes Tax liability on mismatched credit notes Reclaim on rectification of mismatched invoices Debit Notes Reclaim on rectification of mismatch credit note Negative tax liability from previous tax periods Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period In ut Tax credit reversal/reclaim Add to or Amount reduce from Integrated Central State CESS output liability 2 Add Add Reduce Reduce Reduce Reduce Add/Reduce Integrated 3 3 tax 4 / UT tax 5 8. Total tax liability Rate of Tax 1 8A. On outward supplies Taxable value 2 Amount of tax Central 4 State/UT Tax 5 6 CESS 6 8B. On inward supplies attracting reverse charge 8C. On account of Input Tax Credit Reversal/reclaim 8D. On account of mismatch/ rectification /other reasons 9. Credit of TDS and TCS Amount Integrated Central tax tax State/ UT Tax (a) (b) TDS TCS IO. Interest liability (Interest as on On account of Output ITC On Undue liability claimed on account excess on mismatched of other claims o Credit of Interest Delay in Total interest on liability payment interest rectification carry of tax liability of forward mismatch invoice ITC excess reversal reduction 1 (a) Integrated Tax (b) Central Tax (c) State/UT Tax (d) Cess 11. Late Fee On account of 2 mismatch 6 3 Central Tax Paid in cash 3 4 [refer sec 50(3)] 5 7 8 State/UT tax Late fee 12. Tax payable and paid Description 1 (a) Integrated Tax (b) Central Tax (c) State/UT Tax (d) Cess Tax payable 2 Paid through ITC Central State/UT Integrated Tax 4 Tax 5 Tax 6 Cess 7 9 Tax Paid 8 13. Interest, Late Fee and any other amount (other than tax) payable and paid (I) (a) (b) (c) (d) Description 1 Interest on account of Integrated tax Central Tax State/UT Tax Cess Amount payable 2 Amount Paid 3 11 Late fee (a) Central tax (b) State/UT tax

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments) 5A. Inward supplies on which tax is payable on reverse charge basis Rate of tax Taxable Value Amount of tax Integrated Tax Central Tax State/UT Tax (I) Inter-State inward supplies [Rate Wise] (11) Intra-State inward supplies [Rate Wise] 5B. Tax effect of amendments in respect of supplies attracting reverse charge Rate of tax Differential Taxable Integrated Tax Value Amount of tax Central Tax State/UT Tax CESS CESS (I) Inter-State inward supplies (Rate Wise) (11) Intra-State inward supplies (Rate Wise) 6. Input tax credit ITC on inward taxable supplies, including imports and ITC received from ISD [Net of debit notes/credit notes] Description Taxable value Amount of tax Amount of ITC Integrated Central State/ C.ESS Integrated Central State/ CESS Tax Tax UT Tax Tax Tax UT Tax (I) On account of supplies received and debit notes/credit notes received during the current tax period (a) Inputs (b) Input services (c) Capital goods (11) On account of amendments made (of the details furnished in earlier tax periods) (a) Inputs (b) Input services (c) Capital goods 7, (a) (b) (c) (d) (e) (f) Addition and reduction of amount in output tax for mismatch and other reasons Description 1 ITC claimed on mismatched/duplication of invoices/debit notes Tax liability on mismatched credit notes Reclaim on rectification of mismatched invoices Debit Notes Reclaim on rectification of mismatch credit note Negative tax liability from previous tax periods Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period In ut Tax credit reversal/reclaim Add to or Amount reduce from Integrated Central State CESS output liability 2 Add Add Reduce Reduce Reduce Reduce Add/Reduce Integrated 3 3 tax 4 / UT tax 5 8. Total tax liability Rate of Tax 1 8A. On outward supplies Taxable value 2 Amount of tax Central 4 State/UT Tax 5 6 CESS 6 8B. On inward supplies attracting reverse charge 8C. On account of Input Tax Credit Reversal/reclaim 8D. On account of mismatch/ rectification /other reasons 9. Credit of TDS and TCS Amount Integrated Central tax tax State/ UT Tax (a) (b) TDS TCS IO. Interest liability (Interest as on On account of Output ITC On Undue liability claimed on account excess on mismatched of other claims o Credit of Interest Delay in Total interest on liability payment interest rectification carry of tax liability of forward mismatch invoice ITC excess reversal reduction 1 (a) Integrated Tax (b) Central Tax (c) State/UT Tax (d) Cess 11. Late Fee On account of 2 mismatch 6 3 Central Tax Paid in cash 3 4 [refer sec 50(3)] 5 7 8 State/UT tax Late fee 12. Tax payable and paid Description 1 (a) Integrated Tax (b) Central Tax (c) State/UT Tax (d) Cess Tax payable 2 Paid through ITC Central State/UT Integrated Tax 4 Tax 5 Tax 6 Cess 7 9 Tax Paid 8 13. Interest, Late Fee and any other amount (other than tax) payable and paid (I) (a) (b) (c) (d) Description 1 Interest on account of Integrated tax Central Tax State/UT Tax Cess Amount payable 2 Amount Paid 3 11 Late fee (a) Central tax (b) State/UT tax

14. Refund claimed from Electronic cash ledger Place /Status..... Descri tion (a) Integrated tax (b) Central Tax (c) State/UT Tax (d) Cess Tax Interest Penalt Fee Other Debit En Nos. Bank Account Details (Dro Down) 15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return] Description Tax paid in cash Tax paid through ITC Integrated tax Central Tax State/UT Tax Cess Interest Late fee (a) Inte rated tax (b) Central Tax (c) State/UT Tax (d) Cess 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. Date . Signatures of Authorised Signatory Name of Authorised Signatory Designation Instructions:- 1. 2. 3. 4. 5. 6. 7. 8

9. Terms Used a) GSTIN b) TDS c) TCS Goods and Services Tax Identification Number Tax Deducted at source Tax Collected at source GSTR 3 can be generated only when GSTR-I and GSTR- 2 of the tax period have been filed.Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR IA and GSTR 2. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received. Table 4.1 will not include zero rated supplies made without payment of taxes. Table 4.3 will not include amendments of supplies originally made under reverse charge basis. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier. IO. Utilization of input tax credit should be made in accordance with the provisions of section 49

11. GSTR-3 filed without discharging complete liability will not be treated as valid return

12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again

13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged

14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.Form GSTR - 3A [See rule 68] Reference No: To GSTIN — Name Address Notice to return defaulter u/s 46 for not filing return Date: Tax Period - Type of Return - Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date. 2. 3

4. You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office.Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act, Please note that no further communication will be issued for assessing the liability. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order. Or Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration Cancellation order No. — Application Reference Number, if any - Date Date - Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form GSTR-IO as required under section 45 of the Act

2. It has been noticed that you have not filed the final return by the due date

3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid tax period will be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office.Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act

4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.Signature Name Designation FORM GSTR-3B [See rule 61 (5)] 1. GSTIN 2, Iægat name of the registered person Auto Populated 3.1 Details of Outward Supplies and supplies liable to

reverse charge on Tax on State/UT Tax Cess at rate of 12% (a) Outward taxable supplies (other than zero rated, nil rated and exempted) (b) Outward taxable supplies (7M0 rated) (c) Other outward supplies (Nil rated, exempted) (d) Inward supplies liable to reverse charge (e) Non-GST outward supplies Total Taxable value at rate of 12% Tax 3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders Place of Supply Total Taxable value (State/UT) Supplies made to Unregistered Persons Supplies made to Composition Taxable Persons Supplies made to UIN holders Amount of Integrated Tax Details A) ITC Available (whether in full or part) (1) Import of goods (2) Import of services (3) Inward supplies liable to reverse charge (other than 1 & 2 above) (4) Inward supplies from ISD (5) All other (B) ITC Reversed (1) As per rules 42 & 43 of CGST Rules (2) Others (C) Net not Available (A) - (B) (1) As per 17(5) Integrated Tax Central Tax State/UT Tax Cess S. Values of exempt, nil-rated and non-GST inward supplies % Nature of supplies From a supplier under composition scheme, Exempt and Nil rated Inter-State supplies Intra-State supplies supply Non GST supply 6.1 Payment of tax Description Integrated Tax Central Tax State/UT Tax Cess Tax payable Paid through ITC Central State/UT Integrated Tax Cess Tax Tax Tax paid TDS. ECS Central Tax Tax/Cess Interest paid in cash Late Fee 10 6.2 Remarks Credit Details TDS TCS Integrated Tax State/UT Tax Verification (by Authorised signatory) 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. Instructions: 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes — value of credit notes + value of advances received for which invoices have not been issued in the same month — value of advances adjusted against invoices 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately 3) Amendment in any details to be adjusted and not shown separately. Form GSTR-4 Quarterly return for registered person opting for composition levy 2. 3. (a) (b) (a) (b) GSTN Legal name of the registered person Trade name, if any Aggregate Turnover in the preceding Financial Year Aggregate Turnover - April to June, 2017 Year Quarter Auto Populated Auto Populated 4. Inward supplies including supplies on which tax is to be paid on reverse charge GSTN of supplier 1 Invoice details No. Date Value Rate Taxable value Amount of Tax Place of supply (Name of Integrated Central State/UT CESS State/AJT) 2 3 4 5 6 Tax 7 Tax 8 Tax 9 10 11 4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge) 4B. Inward supplies received from a registered supplier (attracting reverse charge) 4C. Inward supplies received from an unregistered supplier 4D. Import of service 5. Amendments to details of inward supplies furnished in returns for earlier tax periods in Table 4 [including debit notes/credit notes and their subsequent amendments] Details of original invoice Revised details of Rate Taxable Amount invoice e value Place of supply (Name GSTN No. Date GSTN No. Date Value Integrated Central State/UT Cess Of State/ 1 4 5 6 7 8 9 d Tax Tax 10 11 UT) Tax 12 13 14 5A. Supplies [Information furnished in Table 4 of earlier returns] - If details furnished earlier were incorrect 5B. Debit Notes/Credit Notes [original] 5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods] 6. Tax on outward made (Net of advance and goods returned) Rate of tax Turnover Composition tax amount Central Tax State/UT Tax 7. Amendments to Outward Supply details furnished in returns for earlier tax periods in Table No. 6 Quarter Rate Original details Tax State/UT Revised details Turnover Central State/UT 1 2 Turnover 3 4 5 6 Tax 7 Tax 8 8. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply Rate Gross Place of supply Advance (Name of State Paid Amount Integrated Central State/ UT Tax Cess (I) Information for the current quarter 8A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability 8A (1). Intra-State supplies (Rate Wise) 8A (2). Inter-State Supplies (Rate Wise) 8B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above] (tax amount to be reduced from output tax liability) 8B (1). Intra-State Supplies (Rate Wise) 8B (2). Intra-State Supplies (Rate Wise) 11 Amendments of information furnished in Table No. 8 (I) for an earlier quarter Amendment relating to information Year Quarter furnished in S. No.(select) 9. TDS Credit received 8A(1) 8A(2) 8B(1) 8B(2) GSTR-4 of Deductor 1 Gross Value 2 Central Tax 3 Amount State/UT Tax 4

10. Tax payable and paid Description 1 (a) Integrated Tax (b) Central Tax (c) State/UT Tax (d) Cess Tax amount available 2 11. Interest, Late Fee payable and paid Pay tax amount 3 Amount Paid 3 (I) (a) (b) (c) (d) (11) (a) (b) Description 1 Interest on account of Integrated tax Central Tax State/UT Tax Cess Late fee Central tax State/UT tax Amount available 2 12. Refund claimed from Electronic cash ledger Description 1

(a) Integrated tax (b) Central Tax (c) State/UT Tax (d) Cess Tax 2 Interest 3 Penalty 4 Fee 5 Other 6 Debit Entry Nos. 7 Bank Account Details (Drop Down) 13. Debit entries in cash ledger for tax interest payment [to be populated after payment of tax and submissions of return] Description 1 (a) Integrated tax (b) Central Tax (c) State/UT Tax (d) Cess Verification Tax paid in cash 2 Interest 3 Late fee 4 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. Place Date Signature of Authorised Signatory Name of Authorised Signatory Designation /Status Instructions:- 1. 2. 3. 4. 5. 6

7. Terms used: (a) GSTIN: Goods and Services Tax Identification Number (b) TDS: Tax Deducted at Source The details in GSTR-4 should be furnished between 1st and 18th of the month succeeding the relevant tax period. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year and should be auto-populated in subsequent years. Table 4 to capture information related to inward supplies, rate-wise: (i) (ii) (iii) (iv) (v) (vi) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5; Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1; Table 4C to capture supplies from unregistered supplier; Table 4D to capture import of service; Tax recipient to have the option to accept invoices auto populated/ add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and Place of Supply (POS) only if the same is different from the location of the recipient. Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (POS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit /credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit /credit note shall be mentioned in the first three columns of this Table, Table 6 to capture details of outward supplies including advance and net of goods returned during the current tax period. Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.

8. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8

9. TDS credit would be auto-populated in a Table 9. Form GSTR-4A [See rules 59(3) & 66(2)] Auto-drafted details for registered person opting for composition levy (Auto-drafted from GSTR-1, GSTR-5 and GSTR-7) Year Quarter 1

2. GSTR-1 (a) Legal name of the registered person (b) Trade name, if any Auto Populated Auto Populated 3. Inward supplies received from registered person including supplies attracting reverse charge GSTIN Invoice details Rate Taxable of supplier 1 value Amount of tax Integrated Central State/UT Place of supply (Name of Cess State/UT) No. Date Value 2 3 4 5 6 Tax 7 Tax 8 Tax 9 10 11 3A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge) 3B. Inward supplies received from a registered supplier (attracting reverse charge) 4. Debit notes/credit notes (including amendments thereof) received during current period Details of original document Revised details of Rate taxable Amount of tax document or details of original Debit / Credit Note GSTIN No. 1 Date 3 GSTIN No. Date Value 6 7 value 9 Integrated Central 2 4 5 8 Tax 10 Tax 11 State/UT Tax 12 Cess 13 Place of supply (Name of State/UT) 14 5, TDS Credit received GSTIN of deductor 1 Gross value 2 Amount of tax Central Tax 3 State/UT Tax 4 Form GSTRS [See rule 63] Return for Non-resident taxable person 1

2. GSTR-1 (a) [Legal name of the registered person (b) Trade name, if any (c) Validity period of registration Month Auto Populated Auto Populated Auto Populated 3. Inputs/Capital goods received from Overseas (Import of goods Details of bill of entry No. Date Value Taxable value Amount Rate (Amount in Rs. for all Tables) Amount of ITC available Integrated Tax Cess Integrated Tax Cess 4. Amendment in the details furnished in any earlier return Original details Bill of entry Date Bill of entry No Date Value Revised details Rate Taxable Amount value Integrated Cess Amount of ITC available Integrated Cess Differential ITC (+/-) Integrated Cess 1 2 3 4 5 6 7 Tax 8 9 Tax 10 11 12 13 5. Taxable outward supplies made to registered persons (including UIN holders) GSTIN/ UIN 1 Invoice details Rate Taxable Amount

No. Date Value value Integrated Central State Cess 2 3 4 5 6 Tax 7 Tax 8 Tax 9 10 Place of Supply (Name of State/UT) 11

6. Taxable outward inter-State supplies to un-registered persons where invoice value is more than Rs 2.5 lakh Place of Supply (State/UT) 1 Invoice details No. 2 Date 3 Value 4 Rate 5 Taxable Value 6 Amount Integrated Tax 7 Cess 8 7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table 6 Rate of tax 1 Total Taxable value 2 Amount Central State Tax Integrated 3 4 5 Cess 6 IA. Intra-State supply (Consolidated, rate wise) 7B. Inter-State supply where the value of invoice is up to Rs 25 Lakh [Rate wise] Place of Supply (Name of State) 8, Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof] Details of original document Revised details of document or details of original Debit/Credit Notes Taxable Value Amount Integrated Central State/UT Tax Tax UT Tax Place of supply GST No. Date GSTIN No. Date Value 8A. If the invoice details furnished earlier were incorrect 8B. Debit Notes/Credit Notes [original] 8C. Debit Notes/Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]

9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table 7 Rate of tax Total taxable Integrated Tax value Amount Central Tax State / UT Tax CESS 6 Cess Tax period for which the details are being revised 9A. Intrastate Supplies [Rate wise] 9B. Inter-State Supplies [Rate wise] Place of supply (Name of state) 10. Total tax liability Rate of Tax 1 Taxable value 2 Amount of tax Central State/UT Integrated Tax 3 Tax 4 Tax 5 IOA. On account of outward supply (a) Integrated Tax (b) Central Tax (c) State/UT Tax (d) Cess Tax payable 2 Paid in cash 3 Paid through ITC Integrated tax 4 Cess 5 Tax Paid 6 12. Interest, late fee and any other amount payable and paid Description Amount payable Interest on account of (a) Integrated tax (b) Central Tax (c) State/UT Tax (d) Cess 11 Late fee on account of (a) Central tax (b) State / UT tax Amount paid

13. Refund claimed from electronic cash ledger Description Tax Interest Penalty Fee Other Debit Entries (a) Integrated tax (b) Central Tax (c) State/UT Tax (d) Cess Bank Account Details (Drop Down) 14, Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return] Description Tax paid in cash Tax aid through ITC Integrated tax Cess Interest Late fee (a) Integrated tax (b) Central Tax (c) State/UT Tax (d) Cess 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. Place Date . Signatures of Authorised Signatory Name of Authorised Signatory Designation 'Status Instructions:- 1. 2. 3. 4. 5. 6. 7

8. Terms used: a.c. d. e. f. g. GSTIN: Goods and Services Tax Identification Number UIN: UQC: HSN: POS: B to C: Unique Identity Number Unit Quantity Code Harmonized System of Nomenclature Place of Supply (Respective State) From one registered person to another registered person From registered person to unregistered person GSTR-5 is applicable to non-resident taxable person and it is a monthly return. The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period. Invoice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under: i. ii. iii. For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5; For all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. State-wise summary of supplies shall be filed in Table 7. Table 8 consists of amendments in respect of - i. ii. iii. B2B outward supplies declared in the previous tax period; "B2C inter-State invoices where invoice value is more than 2.5 lakhs" reported in the previous tax period; and Original Debit and credit note details and its amendments.

9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-. 10. Table 10 consists of tax liability on account

of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers. Form GSTR-5A [See rule 64] Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India 1. 2. 3. 4. 5. GSTIN of the supplier- (a) Legal name of the registered person - (b) Trade name, if any - Name of the Authorised representative in India filing the return Period: Month - Year - Taxable outward supplies made to consumers in India (Amount in Rupees) Place of supply (State/UT) 1 Rate of tax 2 Taxable value 3 Integrated tax 4 Cess 5 5A. Amendments to taxable outward supplies to non-taxable persons in India (Amount in Rupees) Month 1 Place of supply (State/UT) 2 Rate of tax 3 Taxable value 4 Integrated tax 5 Cess 6 6. Calculation of interest, penalty or any other amount Sr. No. 1 2. Description 2 Interest (Please specify) Total Amount of tax due Integrated tax 3 CESS 4

7. Tax, interest, late fee and any other amount payable and paid Sr. No. 1. 2. 3. Description Tax Liability (based on Table Interest (based on Table 6) Others (Please Specify) Amount payable Integrated CESS tax Debit Amount paid entry no. Integrated CESS 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 therefrom. Place Date Signature Name of Authorised Signatory Designation /Status Form GSTR-5 [See rule 65] Return for input service distributor 1. 2. GSTIN (a) Legal name of the registered person (b) Trade name, if any 3. Input tax credit received for distribution GSTIN Invoice details of supplier Rate Taxable value Date Value Month Amount of Tax Central State/ UT 1 No 2 3 4 5 6 Integrated 7 Tax 8 Tax 9 CESS 10 (Amount in Rs. for all Tables) 4. Total ITC Eligible ineligible not to be distributed for tax period (From Table No. 3) Description 1 (a) Total ITC available for distribution (b) Amount of eligible ITC (c) Amount of ineligible ITC Integrated Central State / UT tax 2 Tax 3 Tax 4 CESS 5 5. Distribution of input tax credit reported in Table 4 GSTIN of recipient/State, if recipient is unregistered 1 ISD invoice Distribution of ITC by ISD No. 2 Date 3 Integrated Tax 4 Central Tax 5 State / UT Tax 6 CESS 7 5A. 5B. Distribution of the amount of eligible ITC Distribution of the amount of ineligible ITC

6. Amendments in information furnished in earlier returns in Table No.3 Original details GSTIN No. at GSTIN Invoice/debit note/credit note details No Date Value Revised details to taxable value Integrated Amount of Tax of supplier of supplier 1 4 7 8 9 tax 10 Central Tax 11 State / Tax 12 CESS 13 6A. Information furnished in Table 3 in an earlier period was incorrect 6B. Debit Notes/Credit Notes received [Original] 6C. Debit Notes/Credit Notes [Amendments] 7. Input tax credit mis-matches and reclaims to be distributed in the tax period Description 1 7A. Input tax credit mismatch 7B, Input tax credit reclaimed on rectification of mismatch Integrated Central tax 2 Tax 3 State/ UT Tax 4 Cess 5 8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus) GSTR-J of recipient 1 ISD credit no. ISD invoice Input tax distribution by ISD No. 2 Date 3 No. 4 Date 5 Integrated Central Tax 6 Tax 7 State Tax 8 CESS 9 8A. 8B. Distribution of the amount of eligible ITC Distribution of the amount of ineligible ITC 9. Redistribution of ITC distributed to a wrong recipient (plus / minus) Original input tax credit distribution Re-distribution of input tax credit to the correct recipient GSTR-I ISD invoice ISD credit note No Date 4 5 GSTIN of new ISD invoice Input tax credit redistributed of detail original No. Date recipient No. Date Integrated Central State CESS recipient 1 2 3 6 7 8 Tax 9 Tax 10 Tax 11 12 9A. Distribution of the amount of eligible ITC 9B. Distribution of the amount of ineligible ITC 10. Late Fee On account of 1 Central Tax State / UT tax Debit Entry No. 2 3 11. Refund claimed from electronic cash ledger Description Fee Other 4 Debit Entry Nos. (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. Place Date Signature of Authorised Signatory Name of Authorised Signatory Designation /Status Instructions:- 1. 2. 3. 4. 5. 6. 7. 8

9. Terms Used a. GSTIN b. ISD c. rrc: - Goods and Services Tax Identification Number Input Service Distributor Input tax Credit. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period, ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6. 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, ISD will have late fee and any other liability only. 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, Ineligible ITC will be in respect of supplies made as per Section 17(5). Mismatch liability between GSTR-I 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. 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. Form GSTR-6A [See Rule 59(3) & 65] Details of supplies auto-drafted form (Auto-drafted from GSTR-1) 1

2. GSTD. (a) Legal name of the registered person (b) Trade name, if any 3. Input tax credit received for distribution Month (Amount in Rs. for all Tables) Amount of Tax GSTN of supplier Invoice details No Date alu Rate Taxable value Integrated Central Tax State / UT Cess tax Tax 4. Debit I Credit notes (including amendments thereof) received during current tax period Details of original document Revised details of document or details of Debit / Credit Note GSTIN of No. supplier Date 3 GSTIN No. Dat Value ate axable Amount of tax of upplie 4 5 value Integrated Central State 1 2 6 7 8 9 tax 10 Tax 11 UT Tax 12 Cess 13 GSTR-7 [See rule 66 (1)] Return for Tax Deducted at Source 1

2. GSTIN (a) Le al name of the Deductor (b) Trade name, if an 3. Details of the tax deducted at source GSTR•.I of deductee 1 Amount paid to deductee on which tax is deducted 2 Year Month Auto Pcnulated Auto Ponulated (Amount in Rs. for all Tables) Alnount of tax deducted at source Integrated Central Tax State/UT Tax 3 4 Tax 5 4. Amendments to details of tax deducted at source in respect of any earlier tax period Original details Revised details Month GSTIN of Amount paid to GSTIN Amount paid to deductee deductee on of deductee on which tax is deductee which tax is Amount of tax deducted at source Integrated Central Staten-JT deducted 5. Tax deduction at source and paid Descri tion Alnount of tax deducted (a) Integrated Tax (b) Central Tax c State/UT Tax 6. Interest, late Fee payable and paid deducted Tax Arnount aid Amount paid Tax Tax Description Alnount payable (I) Interest on account of TDS in res ect of (a) Inte ted tax (b) (11) a (b) Central Tax State/UT Tax Late fee Central tax State / UT tax

7. Refund claimed from electronic cash ledger Description 1 (a) Integrated Tax (b) Central Tax Tax 2 Interest 3 Penalty 4 Fee 5 Other 6 Debit Entry Nos.7 (c) Staten-TTax Bank Account Details (Drop Down) 8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return] Description 1 (a) Integrated Tax (b) Central Tax (c) StatefUT Tax Verification Tax paid in cash 2 Interest 3 Late fee 4 I hereby solemnly affirm and declare that the information given herein above is frue and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Place: Date: Instructions — Signature of Authorised Signatory Name of Authorised Signatory Designation /Status 1. 2. 3

4. Terms used: a) GSTIN: Goods and Services Tax Identification Number b) T DS: Tax Deducted at Source Table 3 to capture details of tax deducted. Table 4 will contain amendment of information provided in earlier tax periods. Return cannot be filed without full payment of liability. Form GSTR IA [See rule 66(3)] Tax Deduction at Source Certificate TDS Certificate No. GSTIN of deductor . Name of deductor GSTIN of deductee (a) Legal name of the deductee - (b) Trade name, if any Tax period in which tax deducted and accounted for in GSTR-7 Details of supplies Arnount of tax deducted Value on which tax deducted 1 Amount of Tax deducted at source (Rs.) Integrated Tax 2 Central Tax 3 State /UT Tax 4 Signature Name Designation Office - Form GSTR - 8 [See rule 67(1)] Statement for tax collection at source 1. 2, GSTIN (a) Le al name of there istered rson (b) Trade name, if an Month Auto Po ulated Auto Po ulated 3. Details of supplies made through e-commerce operator for all Tables) GSTIN Details of supplies made which attract TCS supplier Gross value of supplies made Value of Net amount supplies liable for TCS returned (Amount in Rs. Amount of tax collected at source Integrated Central Tax State AJI' Tax Tax 3A. Supplies made to registered persons 3B. Su lies made to unre •stered rsons 4. Amendments to details of supplies in respect of any earlier statement Original details Month GSTN Revised details GSTN of supplie 3 Details of supplies made which Arnount of tax collected at source Integrate Central State/UT 1 of supplier 2 attract TCS Gross value Value of of supplies supply made 4 returned 5 Net amount liable fo TCS 6 Tax 7 Tax 8 Tax 9 4A. Supplies made to registered persons 4B. Su lies made to unre •stered rsons 5. Details of interest On account of Late payment of TCS amount Amount in default Integrated Tax Amount of interest Central Tax State Tax

6. Tax payable and paid Description 1 (a) Integrated Tax (b) Central Tax (c) State/ UT Tax Tax payable 2 7. Interest payable and paid Amount paid 3 Amount paid Description (a) Integrated tax (b) Central Tax (c) State/UT Tax Amount of interest payable 8. Refund claimed from electronic cash ledger Description Tax Interest Penalty Other Debit Entry Nos. (a) Integrated tax (b) Central Tax (c) State/UT Tax Bank Account Details (Drop Down) 9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return] Description Tax paid in cash Interest (a) (b) (c) Integrated tax Central Tax State/UT 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 therefrom. Place: Date: Signature of Authorised Signatory Name of Authorised Signatory Designation /Status Instructions:- 1. 2. 3. 4. 5. 6

7. Terms Used a. GSTIN b. TCS Goods and Services Tax Identification Number Tax Collected at source An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged. TCS liability will be calculated on the basis of table 3 and table 4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged. Cash ledger will be debited for the refund claimed from the said ledger. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8. Matching of Details with supplier's GSTR-I will be at the level of GSTIN of supplier. Form GSTR -11 [See rule 82] Statement of inward supplies by persons having Unique Identification Number (UIN) 1 2. Year Month UIN Name of the person having 3. Details of inward supplies received (Amount in Rs. for all Tables) Amount of tax GSTD.I of supplier Invoice/Debit Note/Credit Note details Rate Taxable value No Date Value 1 2 3 4 3A. Invoices received 5 6 Integrated tax 7 CESS Central Tax 8 State/ UT Tax 9 CESS 10 3B. Debit/Credit Note received 4. Refund amount Integrated Central Tax State/ UT Tax tax Bank 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. Place Date Signature Name of Authorised Signatory Designation /Status Instructions:- 1. 2. 3

4. Terms Used :- a. GSTN Goods and Services Tax Identification Number Unique Identity Number UTN holder has to file GSTR-11 for claiming refund on quarterly basis or otherwise as and when required to file by proper officer. Table 3 of GSTR-11 will be populated from GSTR-I. IJIN holder will not be allowed to add or modify any details in GSTR-11, Form GST PCT - 1 [See rule 83(1)] Application for Enrolment as Goods and Services Tax Practitioner (i) (ii) (iii) (iv) State [UT - Name of the Goods and Services Tax Practitioner (As mentioned in PAN) PAN Email Address Mobile Number District - Note • Information submitted above is subject to online verification before proceeding to fill up Part-B. PART B 1. 2. 3. 4 5. 5.1 5.2 5.3 6 6.1 6.2 6.3 7 7.1 7.2 8. 8.1 8.2 8.3 8.4 Enrolling Authority State/UT Date of application Enrolment sought as: Membership Number Membership Type (drop down will change based the institute selected) Date of Enrolment / Membership Valid u to Advocates registered with Bar (Name of Bar Council) Registration Number as • venb Bar Date of Re Valid u to Retired Government Officials Date of Retirement Designation of the post held at the time of retirement Applicant Details Full name as per PAN Father's Name Date of Birth Photo Centre State (1) (2) (3) (4) (5) (6) (7) (8) (9) Chartered Accountant holding COP Company Secretary holding COP Cost and Management Accountant holding COP Advocate Graduate or Postgraduate degree in Commerce Graduate or Postgraduate degree in Banking Graduate or Postgraduate degree in Business Administration Graduate or Postgraduate degree in Business Management Degree examination of any recognized Foreign University (10) Retired Government Officials Retired from Centre/ State Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement 8.5 8.6 8.7 8.8 8.9 8.10 9. 9.1 9.2 9.3 9.5 9.6 9.7 9.8 10. 10.1 10.2 Gender Aadhaar PAN Mobile Number Landline Number Email id Professional Address Building No./Flat No./ Door No. Floor Name of the Premises / Building Road / Street Lane Locality / Area / Village District State Code Qualification Details Qualification Affiliation University / Institute Consent tional> < Pre filled from Part A> <Pre filled from Part A> < Pre filled from Part A> (Any three will be mandatory) I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication. 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, Place Date Application Reference Number (ARN) - < DSC [E-sign of the Applicant/EVC] < Name of the Applicant> Acknowledgment You have filed the application successfully. GSTN, if available: Legal Name: Form No..

Form Description : Date of Filing: Time of filing: Center Jurisdiction: State Jurisdiction : Filed by : Temporary reference number, (TRN) if any: Place: It is a system generated acknowledgement and does not require any signature. Note - The status of the application can be viewed through "Track Application Status" GST Portal. at dash board on the Date Enrolment Authorit Form GST PCT-03 [See rule 83(4)] Reference No. To Name Address of the Applicant GST practitioner enrolment No. Form GST PCT-02 [See rule 83(2)] Enrolment Certificate of Goods and Services Tax Practitioner 1. Enrolment Number 2. PAN 3. Name of the Goods and Services Tax Practitioner 4. Address and Contact Information 5. Date of enrolment as GSTP -- (date). (Time). ... Signature of the Name and Designation. Centre / State Date Show Cause Notice for disqualification It has come to my notice that you are guilty of misconduct, the details of which are given hereunder: 1

2. You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within < 15> days to the undersigned from the date of receipt of this notice. Appear before the undersigned on — If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits Signature Name (Designation) Form GST PCT-04 [See rule 83(4)] Date- Reference No. To Name Address Enrollment Number Order of rejection of enrolment as GST Practitioner This has reference to your reply dated in response to the notice to show cause dated - - Whereas no reply to notice to show cause has been submitted; or - Whereas on the day fixed for hearing you did not appear; or - Whereas the undersigned has examined your reply and submissions made at the time of hearing, an is of the opinion that your enrolment is liable to be cancelled for following reason(s). 1

2. The effective date of cancellation of your enrolment is <<DD/MWYYYY Signature Name (Designation) Form GST PCT-05 [See rule 83(6)] Authorisation I withdrawal of authorisation for Goods and Services Tax Practitioner To The Authorised Officer Central Tax/State Tax.PART-A Sir/Madam I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do 1. *solemnly authorise, 2. *withdraw authorisation of — (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number--- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of Sr. No. 1. 2. 3. 4. 5. 2. — (Legal Name) bearing GSTIN - List of Activities To furnish details of outward and inward su lies To furnish monthl , uarterl , annual or final return To make de osit for credit into the electronic cash led er To file an a lication for claim of refund To file an a lication for amendment or cancellation of re •stration Check box The consent of the (Name of Goods and Services Tax Practitioner) is attached herewith*. *Strike out whichever is not applicable. Signature of the authorised signatory Name Designation/Status Date Place Part -B Consent of the Goods and Services Tax Practitioner I <<(Name of the Goods and Services Tax Practitioner>>< Enrolment Nurnber> do hereby solernnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of (Legal name), GSTIN . GSTIN Date only in respect of the activities specified by (Legal name), Signature Narne Enrohment No. o o o o 02 E o o 0 0 o o o •--cEö 6-8 CD > 0 q-EE CD CD c Égä 8 o o 2 2 00 e ä8ä o 8 80 o 0 00 o 0 od 1 o 2 09 2 Select: 1. 2. 3. 4. 5. 6

7. FORM-GST-RFD-OI [See rule 89(1)] Application for Refund Registered / Casual/ Unregistered/Non-resident taxable person GSTmnporary L,egal Name: Trade Name, if any: Address: Tax Period: From Arnount of Refund Claimed: Act Cenfral Tax State Tax UT Tax Integrated Tax Cess Total Tax Interest To Penalty Fees Others Total Grounds of Refund Claim: (select from the drop down): a.b. c. d. e. f. Excess balance in Electronic Cash ledger Exports of goods / services- With payment of Tax Exports of goods / services- Without payment of Tax, i.e., ITC accumulated On account of assessment/provisional assessment/ appeal/ any other order i. ii. Select the type of Order: Assessment/ Provisional Assessment/ Appeal/ Others Mention the following details: 1. Order No
2. Order Date 3.Order Issuing Authority 4. Payment Reference No. (of the amount to be claimed as refund) (If Order is issued within the system, then 2, 3, 4 will be auto populated) ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3)) On account of supplies made to SEZ unit/ SEZ Developer or recipient of Deemed Exports i. Select the type of supplier/ recipient: 1. 2

3. Supplier to SEZ Unit Supplier to SEZ Developer Recipient of Deemed Exports g.h. i, j. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa Excess payment of tax, if any Any other (speci&) 8. Details of Bank Account (to be auto populated from RC in case of registered taxpayer) a. b. c. d. e. f. Bank Account Nurnber Name of the Bank Bank Account Type Name of account holder Address of Bank Branch IFSC 9. Whether Self-Declaration filed by Applicant uls 54(4), if applicable DECLARATION (uls Yes No I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is clained.

Signature Narne Designation / Status DECLARATION (uls I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies. Signature Name Designation / Status DECLARATION (See rule 89) I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim. Signature Nanie Designation / Status 1/We SELF- DECLARATION (Applicant) having GSTIN/ temporary Id solemnly affirm and certify that in respect of the refund amounting to Rs, ---/ with respect to the tax, interest, or any other amount for the period from---to-- , claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person. (This Declaration is not required to be furnished by applicants, who are claiming refund under rule 96 of the CGST Rules) 10. Verification I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. We declare that no refund on this account has been received by us earlier. Place Date Signature of Authorised Signatory (Name) Designation/ Status Note: 1) A separate statement has to be filed under sub-rule (4) of rule 89 00 Mll nil b 8 b Statement 2: Statement in case of Application under rule 89 sub rule 2 (b) and (c): Exports with payment of Tax: Invoice Tax Period: Shipping Tax payment bill/ Bill of option export (* Shipping Bill and EGM are mandatory; — in case of goods; BRC/ FIRC details are mandatory— in case of Services) Place Signatory Date Whet her on this invoi ce is Integra EGM BRC' paid ted Tax Details FIRC on provi siona 1 basis (Yes Signature of Authorised (Name) Designation/ Status Statement 3: Exports without payment of Tax: Invoice Tax Period: Shipping Tax payment bill/ Bill of option export (* Shipping Bill and EGM — in case of goods are mandatory; BRC/ FIRC details are mandatory— in case of Services) Place Signatory Date Whet her on this invoi ce is Integra EGM BRC' paid ted Tax Details FIRC on provi siona 1 basis (Yes Signature of Authorised (Name) Designation/ Status Statement 4: Statement in case of Application under rule 89 sub rule 2 (d) and (e): Refund by the supplier of SEW Developer: GSTR- 1 Table 5 o 1. 16 o 1. o 1. o Invoice details GSTI N/ UIN Tax Period: . State tegra entra Tax/ ted Cess 1 Tax UT Tax Tax t e IA te A te A e AA 1. 1. 1. 17 18 19 20 21 ARE ood S/ N Da Val S servi N o. te ue ces Taxa ble Valu 2 N (% mt (% mt mt (N mt 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 a te Date Payrn of ent Rece Detail s o. te 23B c Col. 16: POS (only if different from the location of recipient) Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No) Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax) Col. 19: Deemed Exports (Yes/No) Col. 20: whether supply attracts reverse charge (Yes / No) Col. 21: Whether tax on this invoice is paid on provisional basis (Yes [No) Col. 22: GSTIN of operator (if applicable) Col. 23 CID: ARE (Application for Removal of Export) Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate) Col. 23 FIG: Particulars of Payment Received (* In cøse of Goods: ARE and Date of Receipt by SEW Developer are mandatory; In case of *rvices: Particulars of Payment Received is mandatory) GSTR 5- Table 6 Invoice details ood .1 Tax Period: . ed Tax axa at le alue %) Tax t UT Tax t Cess t 1. 1. 1. 1. 16 17 18 19 20 a al ervic s nt Date Details of Rece • 0Da pt Ref Da te Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer) Col. 16: POS (only if different from the location of recipient) Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No) Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax) Col. 19: Deemed Exports (Yes/No) Col. 20: Whether tax on this invoice is paid on provisional basis (Yes [No) Col. 21 CID: ARE (Application for Removal of Export) Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate) Col. 21 FIG: Particulars of Payment Received (* In cøse of Goods: ARE and Date of Receipt by SEW Developer are mandatory; In case of *rvices: Particulars of Payment Received is

mandatory) Place Signatory Date Signature of Authorised (Name) Designation/ Status Statement 5: Statement in case of Application under rule 89 sub rule 2 (g): Refund by the EOIN Recipient of Deemed Exports: Invoice details Tax Period: . State Integr Tax/ Centr CESS col. 20/21/22/23 at of Rec GSTIN / Name Col. Col. Col. Col. Col. ated Tax State Tax Tax (in case 9 10 11 12 13 14 15 16171819 20 21 22 23 24B 17: POS (only if different from the location of recipient) 18: Indicate if supply attracts reverse charge (Yes / No) 19: Eligibility of ITC as (inputs/capital goods/input services/ none) col. 20/21/22/23: Amount of ITC available 24 CID: ARE (Application for Removal of Export) 24 E: Date of receipt by SEW Developer (as per re warehousing certificate) (* In case of Goods: ARE and Date of Receipt are mandatory) Place Signatory Date Signature of Authorised (Name) Designation/ Status Statement 6: Statement in case of Application filed under rule [Refund 77(1) & 77(2) -Tax wrongfully collected and paid 1 Order Details (issued in pursuance of Section 77 (1) and (2): Order Date: Order No: GSTIN Details of invoice covering transaction considered as intra — Transaction which were held inter State State / inter-State transaction earlier / intra-State supply subsequently Name (in case B2C) 1 Invoice details Integrate Centra Stat Cess lace of Integrate Centra Stat Cess Place of Tax Supply (only if Terent Tax Supply (only if different No Dat Valu Taxabl Amt Am m the t ocation Amt Arn from the t location 2 e 3 e 4 e Value 5 d Tax Amt 6 1 Tax Amt 7 8 9 ipient 10 d Tax Amt 11 1 Tax Amt 12 13 of recipient 14 15 Statement 7: Statement in case of application filed under rule 89(2)(k) Refund on account excess payment of tax sr. No. 1 Tax period 2 Reference no. of return 3 Date of filing return 4 Excess amount available in Liability Register Integrated Tax 5 Central Tax 6 State Tax 7 Cess 8 Annexure-2 [See rule 89 (2) (m)] Certificate This is to certify that in respect of the refund amounting to INR - - (in words) claimed by Ws (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < - --->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant. Signature of the Chartered Accountant/ Cost Accountant: Name: Membership Number: Place: Date: This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act. FORM-GST-RFD-02 [See rules 90(2) & 95(2)] Acknowledgment Your application for refund is hereby acknowledged against <Application Reference Number> Acknowledgement Number Date of Acknowledgement GSTN/ Temporary D, if applicable Applicant's Name Form No.

Form Description Jurisdiction (tick appropriate) Centre Filed by Tax Period State/ Union Territory: Refund Application Details Date and Time of Filing Reason for Refund Amount of Refund Claimed: Tax Central Tax State Tax UT Tax Integrated Tax Cess Total Interest Penalty Fees Others Total Note 1: The status of the application can be viewed by entering ARN through < Refund> Track Application Status " on the GST System Portal. Note 2: It is a system generated acknowledgement and does not require any signature. FORM-GST-RFD-03 [See rule 90(3)] Deficiency Memo Reference No. : To (GSTN/ UN/ Temporary D) (Name) (Address) Subject: Refund Application Reference No. (ARN) . Reg. Sir/Madam, Date: . . .Dated . This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below: SrNo 1, 2. Description(select the reason from the drop down of the Refund application) <MULTI SELECT OPTION> Other <TEXT BOX> { any other reason other than the reason select from the freason master') You are advised to file a fresh refund application after rectification of above deficiencies. Date: Place: Signature (DSC): Narne of Proper Officer: Designation: Office Address: Sanction Order No: To (GSTN) (Narne) (Address) FORM-GST-RFD-04 [See rule 91(2)] Date: Provisional Refund Order Refund Application Reference No. (ARN) . Acknowledgement No. . Dated . Sir/Madam, . . .Dated . With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis: Sr. Description Central Tax State Tax UT Tax Integrated Tax Signature (DSC): Name: Designation: Office Address: Cess Amount of refund i. claimed 10% of the amount ii. claimed as refund (to be sanctioned later) Balance amount (i-ii) iii. Amount of refund sanctioned Bank Details Bank Account No. as era lication Name of the Bank vi. Address of the Bank [Branch IFSC viii. MICR Date: Place: FORM-GST-RFD-05 [See rule 91 92(4), 92(5) & 94] Payment Advice Payment Advice No: - To PAO/ Treasury/ RBV Bank Refund Sanction Order No. Order Date.... GSTN/ Temporary ID < > Name: < > Refund Arnount (as per Order): Central Tax Net Refund amount sanctioned Interest on delayed Refund Total Details of the Bank State Tax UT Tax Date: Integrated Tax Signature (DSC): Narne: Designation: Office Address: Cess Bank Account no as per application in Name of the Bank ii. Name and Address of the Bank [branch iii. IFSC iv. MICR Date: Place: To (GSTN/ UN/ Temporary D) (Narne) (Address) FORM-GST-RFD-06 [See rule & 96(7)] Order No.: To (GSTN/ Temporary D) (Narne) (Address) Show cause notice No. (If applicable) Acknowledgement No. Refund Sanction/Rejection Order Sir/Madarn, Date: Dated This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*. Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows: *Sfrike out whichever is not applicable Description Amount of refund/interest* claimed i. Refund sanctioned on provisional basis ii. (Order No... .date) (if applicable) Refund amount inadmissible «reason iii. dropdown>> <Multiple reasons to be allowed> Gross amount to be paid (1-2-3) iv. Amount adjusted against outstanding demand (if any) under the existing law or Central Tax State Tax UT Tax Integrated Tax Cess under the Act. Demand Order No... . Period date.. Act <Multiple rows possible- add row to be • ven> Net amount to be paid vie *Strike out whichever is not applicable & 1. I hereby sanction an amount of INR sub-section (5) of section 54) of the Act/under section 56 of the Act@ @Strike out whichever is not applicable having GSTN under (a) *and the amount is to be paid to the bank account specified by him in his application/ (b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above/ (c) an amount of -----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ---- rupees is to be paid to the bank account specified by him in his application* . *Strike-out whichever is not applicable. Or &2. I hereby credit an amount of INR of Section) of the Act. . &3. I hereby reject an amount of INR section (.. o) of Section (...) of the Act. &Strike-out whichever is not applicable Date: Place: to Consumer Welfare Fund under sub-section (...) having GSTIN Signature (DSC): Name: Designation: Office Address: under sub- FORM-GST-RFD-07 [See rule 920), 92(2) & 96(6)] Reference No. To (GSTN/Umnemp.1D No.) (Narne) (Address) Acknowledgement No. Date: Dated Order for Complete adjustment of sanctioned Refund Sir/Madarn, With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below: Refund Calculation Amount of Refund claimed i. Net Refund Sanctioned on Provisional Basis ii. (Order No... date) Refund amount inadmissible rejected iii. «reason dropdown>> Refund admissible (i-ii-iii) Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand

Order No..... date. <Multiple rows may be given> Balance amount of refund vi. Integrated Tax Nil Central Tax Nil State Tax UT Tax Cess Nil I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (..) of the Act.

OR Order for withholding the refund With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been withheld against following reasons as per details below: Refund Order No. : Date of issuance of Order: Refund Calculation Amount of Refund Sanctioned i. Amount of Refund Withheld ii. Amount of Refund Allowed iii. Reasons for withholding of the refund: Integrated Tax << Text>> Central Tax State Tax UT Tax Cess I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reason. This order is issued as per provisions under sub-section) of Section) of the Act. Date: Place: Signature (DSC): Narne: Designation: Office Address: FORM-GST-RFD-08 [See rule 92(3)] Notice for rejection of application for refund SCN No.: To (GSTIN/ UIN/ Temporary ID) (Name) (Address) ACKNOWLEDGEMENT No..... Dated Date: DD NYYYYY This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons: Sr No i. ii iii Description (select the reasons of inadmissibility of refund from the drop down) Other{ any other reason other than the reasons mentioned in 'reason master'} Amount Inadmissible You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above. You are hereby directed to furnish a reply to this notice within fifteen days from the date of u service of this notice. You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits. Date: Place: Signature (DSC): Name: Designation: Office Address: FORM-GST-RFD-09 [See rule 92(3)] Reply to show cause notice 1. 2. 3. 4. 5. 6

7. Place Date Reference Notice GSTR-I / No. of Date issue Narne of business ugal) Trade name, if any Reply to the notice List of documents uploaded Verification 1 Date: of hereby solemnly affirm and declare that the information given hereinabove is ff-ue and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Place Date - DD/MM/YYYY Signature of Authorised Signatory Name Designation]Status Signature of Authorised Signatory (Narne) Designation/ Status FORM GST RFD-IO [See rule 95(1)] Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc. 1. 2. 3. 4. 5. 6. 7

8. Narne Address Tax Period (Quarter) Amount of Refund Claim Central Tax State Tax UT Tax Integrated Tax Cess Total Details of Bank Account: .From • Wordo Amount To a. b. c. d. e. f. Bank Account Nurnber Bank Account Type Name of the Bank Name of the Account Holder/Operator Address of Bank Branch Reference number and date of furnishing FORM GSTR-II Verification 1 as an authorised representative of Name of Embassy/international organization 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. That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government. Date: Signatory: Place: Signature of Authorised Narne: Designation / Status: Form GST ASMT 01 [See rule 98(1)] Application for Provisional Assessment under section 60 1.GSTfr.1 2. Name 3. Address 4. Details of Commodity / Service for which tax rate / valuation is to be determined Sr. No. 1 HSN 2 Name of commodity /service 3 Tax rate Centra State Integrate Ces Valuatio Average 4 UT 5 d tax 6 s 7 n 8 monthly turnover commodit y / service 9 5. Reason for seeking provisional assessment 6. Documents filed 7. Verification- 1 hereby solemnly affirm and declare that the information given hereinabove is frue and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation / Status Date Form GST ASMT 02 [See rule 98(2)] Reference No. : To GSTN -----Name (Address) Application Reference No. (ARN) . Date: Dated . Notice for Seeking Additional Information / Clarification / Documents for provisional assessment Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same: text >> You are, therefore, requested to

provide the information /documents within a period of << 15 days>> from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you. You are requested to appear before the undersigned for personal hearing on << Date - Time ---Venue Signature Name Designation Form GST ASMT - 03 [See rule 98(2)] Reply to the notice seeking additional information 1. GSTN 2. Name 3. Details of notice vide which additional information sought 5. Documents filed 6. Verification- 1 Notice No. Notice date 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. Signature of Authorised Signatory Name Designation / Status Date Form GST ASMT - 04 [See rule 98(3)] Reference No.: . To GSTN - Name - Address - Application Reference No. (ARN) Date Dated . Order of Provisional Assessment This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under: text >> The provisional assessment is allowed subject to furnishing of security amounting to Rs.---- -- — (in words) in the form of (date). — (mode) and bond in the prescribed format by Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued. Signature Name Designation Form GST ASMT 05 [See rule 98(4)] Furnishing of Security 1. GSTN 2. Name 3. Order vide which security is prescribed 4. Details of the security furnished Order No. Sr. No. Mode 1 2 Reference no. / Debit entry no. (for cash payment) 3 Date 4 Amount 5 Order date Name of Bank 6 Note — Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order

5. Declaration - (i) (ii) (iii) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which J/we have been allowed to pay taxes on provisional basis, I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee. The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment. Signature of Authorised Signatory Name Designation / Status Date — Bond for provisional assessment [Rule 98(3) & I/We.v.....v of v.....v.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of (hereinafter called the "Governor") in the sum of.....rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....,day WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory tax on , (name of goods/services or both-HSN:) supplied by the above bounded obligor from time to time could not be made for want of full information with regard to the value or rate of tax applicable thereto; and whereas the obligor desires that the provisional assessment in accordance with the provisions of Section 60 be made; AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of rupees endorsed in favour of the President/ Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned; The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60; And if all dues of integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void; OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue: AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bank guarantee or by endorsing his rights under the above-written bond or both; I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested; IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s), Accepted by me this.....day of (month)..... (year) Signature(s) of obligor(s). Date : Place : Witnesses (1) Name and Address (2) Name and Address Date Place Witnesses (1)

Name and Address (2) Name and Address Occupation Occupation Occupation Occupation of (Designation) for and on behalf of the President of India./ Governor of (state)". Form GST ASMT 06 [See rule 98(5)] Reference No. : To GSTIN - Name - Address - Application Reference No. (ARN) . Provisional Assessment order no. - Date: Date . Date Notice for seeking additional information I clarification / documents for final assessment Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment: text >> You are, therefore, requested to provide the information /documents within a period of << 15 days>> from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you. You are requested to appear before the undersigned for personal hearing on << Date - — Time ---Venue Signature Name Designation Form GST ASMT - 07 [See rule 98(5)] Reference No.: . To GSTIN Name Address Provisional Assessment order No. . Final Assessment Order Preamble - << Standard Date dated . In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under: Brief facts Submissions by the applicant - Discussion and finding - Conclusion and order - The security furnished for the purpose can be withdrawn after compliance with the order by filing an application. Signature Name Designation Form GST ASMT 08 [See rule 98(6)] Application for Withdrawal of Security 1. GSTR•I 2. Name 3. Details vide which security furnished 4. Details of the security to be withdrawn Sr. No. 1 Mode 2 Reference no. / Debit entry no. (for cash payment) 3 Date 4 Amount 5 Date Name of Bank 6 5. Verification- 1 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. Signature of Authorised Signatory Name Designation / Status - Date - Form GST ASMT - 09 [See rule 98(7)] Reference No.: . To GSTIN Name Address Application Reference No. . Date dated Order for release of security or rejecting the application This has reference to your application mentioned above regarding release of security amounting to Rs. — [----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby released, Or Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons: text >> Therefore, the application for release of security is rejected. Signature Name Designation Date Form GST ASMT 10 [See rule 99(1)] Reference No. : To GSTIN: Name : Address : Tax period - Date: Notice for intimating discrepancies in the return after scrutiny This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed: text >> You are hereby directed to explain the reasons for the aforesaid discrepancies by - (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard. Signature Name Designation Form GST ASMT - 11 [See rule 99(2)] Reply to the notice issued under section 61 intimating discrepancies in the return 1. GSTIN 2. Name 3. Details of the notice 4. Tax Period 5. Reply to the discrepancies Reference No. Sr. No. Discrepancy 6. Amount admitted and paid, if any - Others Date Total Act 7. Verification- 1 Tax Interest 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. Signature of Authorised Signatory Name Designation / Status — Date Form GST ASMT-12 no. — Reference No. : To GSTIN Name Address Tax period - [See rule 99(3)] Date - Date: Order of acceptance of reply against the notice issued under section 61 This has reference to your reply dated — in response to the notice issued vide reference dated . Your reply has been found to be satisfactory and no further action is required to be taken in the matter. Signature Name Designation Reference No. : To GSTIN - Name - Address - Tax Period - Notice Reference No.- Form GST ASMT 13 [See rule 100(1)] F.Y. Date: Return Type - Date - Assessment order under section 62 Preamble - << standard The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date. Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under: Introduction Submissions, if any Discussions and Findings Conclusion Amount assessed and payable (Details at Annexure): (Amount in Rs.) Sr. No. 1 Tax Period 2 Act 3 Tax 4 Interest Penalty 5 6 Others 7 Total 8 Total Please note that interest has been calculated upto the date of passing the order.

While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order, You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues. Signature Name Designation Reference No: To Name Address Tax Period Form GST ASMT 14 [See rule 100(2)] Date: F.Y. - Show Cause Notice for assessment under section 63 It has come to my notice that you/your company/firm, though liable to be registered under section — of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below: Brief Facts Grounds Conclusion - OR It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from and that you are liable to pay tax for the above mentioned period. Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder. In this connection, you are directed to appear before the undersigned on — (date) at — (time) Signature Name Designation Reference No. : To Temporary ID Name Address Tax Period - SCN reference no. - Form GST ASMT 15 [See rule 100(2)] Assessment order under section 63 Preamble - << standard Date: Date - The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act. OR The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from----- Whereas, no reply was filed by you or your reply was duly considered during proceedings held on — date(s). On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under: Introduction Submissions, if any Conclusion (to drop proceedings or to create demand) Amount assessed and payable:- (details at Annexure) Sr.No. Tax Period Act Tax Interest (Amount in Rs.) Penalty Others Total Total Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order. You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues. Signature Name Form GST ASMT 16 [See rule 100(3)] Reference No. : To GSTN, ID Name Address Tax Period - Assessment order under section 64 Preamble - << standard Date: It has come to my notice that un-accounted for goods are lying in stock at godown (address) or in a vehicle stationed at — (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods. Therefore, I proceed to assess the tax due on such goods as under: Introduction Discussion & finding Conclusion Amount assessed and payable (details at Annexure) Sr. No. Tax Period Act Tax (Amount in Rs.) Interest, Penalty Others Total Total Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order. You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues. Signature Name Form GST ASMT - 17 [See rule 100(4)] Application for withdrawal of assessment order issued under section 64 1. GSTN 2. Name 3. Details of the order 4. Tax Period, if any 5. Grounds for withdrawal 6. Verification- 1 Reference No. Date of issue of order 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. Signature of Authorised Signatory Name Designation / Status — Date - Form GST ASMT 18 [See rule 100(5)] Reference No. : Date: GSTN/ID Name Address Date Acceptance or Rejection of application filed under section 64 (2) The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. - dated — stands withdrawn. OR The reply furnished by you vide application referred above has not been found to be in order for the following reasons: box>> Therefore, the application filed by you for withdrawal of the order is hereby rejected. Signature Name Designation Reference No. : To, GSTIN . Name . Address . Period - F.Y.(s) - . Form GST ADT 01 [See rule 101 (2)] Date: Notice for conducting audit Whereas it has been decided to undertake audit of your books of account and records for the financial year(s) to . in accordance with the provisions of section 65. I propose to

conduct the said audit at my office/at your place of business on ----- . And whereas you are required to:-
 (i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and (ii) furnish such information as may be required and render assistance for timely completion of the audit. You are hereby directed to attend in person or through an authorised representative on . (date) at.. ... (place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit. In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard. Signature . Name Designation Reference No. : To, GSTIN Name Address Audit Report No. . Fonn GST ADT - 02 [See rule 101 (5)] Date: dated Audit Report under section 65(6) Your books of account and records for the F. Y. has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under: Short payment Central tax of Tax Interest Any amount Integrated tax other State [UT tax Cess [Upload pdf file containing audit observation] You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act. Signature . Name Designation Form GST ADT 03 [See rule 102(1)] Date: Reference No. : To, GSTIN . Name . Address . Tax period - F.Y.(s) - . Communication to the registered person for conduct of special audit under section 66 Whereas the proceedings of scrutiny of return [enquiry/investigation/..... are going on; And whereas it is felt necessary to get your books of account and records examined and audited by . (name), chartered accountant / cost accountant nominated by the Commissioner; You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant. Signature . Name . Designation Reference No. : To, GSTIN Name . Address . Form GST ADT - 04 [See rule 102(2)] Date: Information of Findings upon Special Audit Your books of account and records for the F. Y. . . has been examined by (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings/discrepancies are as under: Short payment Central tax State [UT tax Cess of Tax Interest Any amount Integrated tax other [Upload pdf file containing audit observation] You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act. Signature . Name . Designation . Form GST ARA -01 [See Rule 104(1)] Application Form for Advance Ruling 1. 2. 3. 4. 5. 6. 7. 8. 9. 11. 12

13. GSTIN Number, if any/ User-id Legal Name of Applicant Trade Name of Applicant (Optional) Status of the Applicant [registered / un-re istered] Registered Address / Address rovided while obtainin user id Correspondence address, if different from above Mobile No.[with STD/ISD code] Telephone No. [with STD/ISD code] Email address Jurisdictional Authority i

11. Name of representative Mobile No. Authorised <<name, designation, address>> Optional iii. Email Address Nature of activity(s) (proposed / present) in respect of which advance ruling sought A. Category Factory / Manufacturing Warehouse/Deport Office/Sale Office EOU/ STP/ EHTP Works Contract B. Description (in brief) Wholesale Business Bonded Warehouse Leasing Business SEZ Retail Business Service Provision Service Recipient Input Service Distributor (ISD) (Provision for file attachment also) Issue/s on which advance ruling required (Tick whichever is applicable) : (i) classification of goods and/or services or both (ii) applicability of a notification issued under the provisions of the (iii) determination value of supply services or both (iv) admissibility credit of tax paid have been paid of time and of goods or of input tax or deemed to 14. 15. 16. 17. 18. 1, (v) determination of the liability to pay tax on any goods or services or both (vi) whether applicant is required to be registered under the Act (vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term Question(s) on which advance ruling is required Statement of relevant facts having a bearing on the question(s) raised. Statement containing the applicant's Interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought). I hereby declare that the question raised in the application is not (tick) a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any

proceedings in the applicant's case under any of the provisions of the Act Payment details Challan Identification Number (CIN) Date VERIFICATION (name in full and in block letters), son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as this application and verify it. Place Date (designation) and that I am competent to make Signature Name of Applicant/Authorised Signatory Designation/Status Form GST ARA -02 [See Rule 106(1)] Appeal to the Appellate Authority for Advance Ruling Sr. No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14. 15, 16. 1, Particulars Advance Ruling No. Date of communication of the advance ruling GSTIN / User id of the appellant Legal Name of the appellant. Trade Name of the appellant (optional). Address of appellant at which notices may be sent Email Address of the appellant Mobile number of the appellant Jurisdictional officer / concerned officer Designation of jurisdictional officer / concerned officer Email Address of jurisdictional officer / concerned officer Mobile number of jurisdictional officer / concerned officer Whether the appellant wishes to be heard in person? The facts of the case (in brief) Ground of Appeal Payment details Remarks DD/MM/YYW Yes/No Challan Identification Number (CIN) — Date In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; grant a personal hearing; and pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. And for this act of kindness, the appellant, as is duty bound, shall ever pray. VERIFICATION (name in full and in block letters), son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as this application and verify it. Place Date (designation) and that I am competent to make Signature Name of Appellant/Authorised Signatory Designation/ Status 1 2 3 4 5 6 7 8 9. 1(). 1, Form GST ARA -03 [See Rule 106(2)] Appeal to the Appellate Authority for Advance Ruling Particulars Advance Ruling No. Date of communication of the advance ruling GSTIN, if any / User id of the person who had sought advance ruling Legal Name of the person referred to in serial number 3. Name and designation of jurisdictional officer / concerned officer Email Address of jurisdictional officer / concerned officer Mobile number of jurisdictional officer / concerned officer Whether the jurisdictional officer / concerned officer wishes to be heard in person? Facts of the case (in brief) Grounds of Appeal Remarks DD/MM/YYYY Yes/No In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. b. c. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; grant a personal hearing; and pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. VERIFICATION (name in full and in block letters), son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as this application and verify it. Place Date (designation) and that I am competent to make Signature Name and designation of the concerned officer / jurisdictional officer Form GST APL 01 [See rule 108(1)] Appeal to Appellate Authority 1. 2. 3. 4. 5. 6. 7. 8. 9. (i) GSTN/ Temporary IDi'UIN Legal name of the appellant - Trade name, if any Address - Order no. - Order date - Designation and address of the officer passing the order appealed against - Date of communication of the order appealed against - Name of the authorised representative - Details of the case under dispute - Brief issue of the case under dispute - (ii) Description and classification of goods/ services in dispute- (iii) Period of dispute- (iv) Amount under dispute: Description a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges (v) Market value of seized goods Central State/ UT tax Integrated Cess 10. Whether the appellant wishes to be heard in person 11. Statement of facts:- 12. Grounds of appeal:- 13. Prayer:- 14. Amount of demand created, admitted and disputed - Yes / No Particulars of demand/ refund Particulars Central tax State/ Integrated UT tax Cess Total amount Amount of demand created (A) a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other < total > < total > < total > < total > Amount of demand admitted (B) Amount of demand disputed (C) charges a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges < total > < total > < total > < total > < total > < total > < total > < total > < total > < total > 15. Details of payment of admitted amount and pre-deposit:- (a) Details of payment required Particulars a) Admitted amount b) Pre-deposit (10% of disputed tax) Central tax State/ UT tax Integrated tax Cess Total amount Tax/ Cess Interest Penalty Fees Other charges Tax/ Cess < total

> < total > < total > < total > < total > < total > < total > (b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess) Sr. No. 1 1. 2. 3

4. Description 2 Integrated tax Central tax State/UT tax CESS Tax payable 3 Paid through Cash/ Credit Ledger 4 Cash Ledger Credit Ledger Cash Ledger Credit Ledger Cash Ledger Credit Ledger Cash Ledger Credit Ledger Debit entry no.5 Amount of tax paid State/UT Integrated Central tax 6 7 8 CESS 9 (c)Interest, penalty, late fee and any other amount payable and paid Sr. Description Amount payable CESS 6 Debit entry no. 7 Amount paid No 1 1. 2. 3. 4. n 2 Interest Penalty Late fee Others Integrated tax 3 Central tax 4 State/UT tax 5 Integrated Central tax 8 I tax 9 - Yes / No State/UT tax 10 CESS 11 16. Whether appeal is being filed after the prescribed period 17. If 'Yes' item 17 (a) Period of delay (b) Reasons for delay - Verification >, 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: Date: <Signature Name of the Applicant: Form GST APL - 02 [See rule 108(3)] Acknowledgment for submission of appeal <Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date > Your appeal has been successfully filed against < Application Reference Number > 1. 2. 3. 4. 5, 6, 7, Reference Number- Date of filing- Time of filing- Place of filing- Name of the person filing the appeal- Amount of pre-deposit- Date of acceptance/rejection of appeal- 8. Date of appearance- Time: 9. Court Number/ Bench Place: Date: Court: Date: Bench: Name: Designation: Signature> On behalf of Appellate Authority/Appellate Tribunal/ Commissioner / Additional or Joint Commissioner Form GST APL 03 [See rule 109(1)] Application to the Appellate Authority under sub-section (2) of Section 107 1. 2. 3. 4. 5. 6. 7. 8

9. Name and designation of the appellant Name- Designation- Jurisdiction- State/Center- Name of the State- GSTN/ Temporary ID Order no.Date- Designation and address of the officer passing the order appealed against- Date of communication of the order appealed against- Details of the case under dispute- (i) Brief issue of the case under dispute- (ii) Description and classification of goods/ services in dispute- (iii) Period of dispute- (iv) Amount under dispute- Description a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges Statement of facts- Grounds of appeal- Prayer- Central tax State/ UT Integrated Cess

10. Amount of demand in dispute, if any - Particulars of demand/refund, if any Particulars Central State/UT Integrated Cess Total amount Amount of demand created, if any Amount under dispute (B) Place: Date: a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges total total total total total total total total total total Signature> Name of the Applicant Officer: Designation: Jurisdiction: total total Form GST APL - 04 [See rules 113(1) & 115] Summary of the demand after issue of order by the Appellate Authority, Tribunal or 1.2. 3. 4. 5. 6. 7. 8. 9. rs 1 a) Tax b) Interest c) Pen d) Fees e Others f) Refund Order no. - GSTN/ Temporary ID/UIN - Name of the appellant- Address of the appellant- Order appealed against- Appeal no. Personal Hearing Order in brief- Court Number- Date- Date- Status of order- Confirmed/Modified/Rejected Amount of demand confirmed: Central tax Dispute Determined Amount Amount State/UT tax Dispute Determined Integrated tax Dispute Determined Cess Dispute Determined Date of order - Total Dispute Determined d ed d ed d ed d ed Amount Amount Amount Amount Amount Amount Amount Amount t 2 3 t 4 5 t 6 7 t 8 9 t 10 Signature> 11 Place: Date: < Name of the Appellate Authority Tribunal/ Jurisdictional Officer> Designation: Form GST APL - 05 [See rule 110(1)] Appeal to the Appellate Tribunal 1. 2. 3. 4. 5. 6. 7. 8

9. GSTN/ Temporary ID - Name of the appellant - Address of the appellant Order appealed against- Number- Date- Name and Address of the Authority passing the order appealed against - Date of communication of the order appealed against - Name of the representative - Details of the case under dispute: (i) Brief issue of the case under dispute (ii) Description and classification of goods/ services in dispute (iii) Period of dispute (iv) Amount under dispute: Description a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges Central tax State/ UT Integrated (v) Market value of seized goods Whether the appellant wishes to be heard in person? 10.Statement of facts 11. Grounds of appeal 12. Prayer 13. Details of demand created, disputed and admitted Particulars of demand Particulars Central State/UT tax Integrated Cess Cess Total amount Amount demanded/ rejected if any Amount under dispute (B) Amount admitted (C) a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other

charges a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges total total total total total total total total total total total total total total total total

14. Details of payment of admitted amount and pre-deposit: (a) Details of amount payable : Particulars Central State/UT Integrated Cess Tax/ Cess Interest a) Admitted Penalty amount Fees Other charges b) Pre-deposit Tax/ Cess (20% of disputed tax) Total amount total total total total total total total (b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess) Sr.No. 1 1. 2. 3

4. Description Tax Paid through payable Cash/ Credit Debit entry no.5 Amount of tax paid Central State/UT CESS 9 2 Integrated tax Central tax State/UT tax CESS 3 Ledger 4 Cash Ledger Credit Ledger Cash Ledger Credit Ledger Cash Ledger Credit Ledger Cash Ledger Credit Ledger Integrated 6 tax 7 8 (c) Interest, penalty, late fee and any other amount payable and paid: Sr. No. 1 1. 2. 3

4. Description 2 Interest Penalty Late fee Others Amount payable Central State/UT Debit entry no.7 Amount paid Integrated Central State/UT Integrated tax 3 tax 4 tax 5 CESS 6 8 9 tax 10 CESS 11 01, < Verification >, 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: Date: Signature> Name of the Applicant: Designation /Status: Appeal No. Form GST APL - 06 [See rule 110(2)] Cross-objections before the Appellate Tribunal under sub-section (5) of section 112 Particulars Date of filing - Sr. No. 1 2 3 4 5 6 7. 8. 9. 10. (i) (ii) (iii) (v) 11 12 13 GSTN/ Temporary ID/UIN- Name of the appellant- Permanent address of the appellant- Address for communication- Order no, Date- Designation and Address of the officer passing the order appealed against- Date of communication of the order appealed against- Name of the representative- Details of the case under dispute- Brief issue of the case under dispute- Description and classification of goods/ services in dispute- Period of dispute- Amount under dispute a) Tax b) Interest c) Penalty d) Fees e) Other charges (specify) Market value of seized goods- Central tax State/UT tax Integrated tax Cess State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)- Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be- Whether the decision or order appealed against involves any question relating to place of supply - Yes No 14 15 16 In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax (i) (ii) (iii) (iv) Head Integrated tax Central tax State/UT tax Cess Name of the Adjudicating Authority- Order Number and date of Order- GSTN/Temporary Amount involved: Tax Interest Details of payment Penalty Penalty Refund Refund Total Total Head Central tax State/UT tax Integrated tax Cess Total Tax Interest In case of cross-objections filed by the Commissioner State/UT tax/Central tax: Amount of tax demand dropped or reduced for the period of dispute (ii) (iii) (iv) Amount of interest demand dropped or reduced for the period of dispute Amount of refund sanctioned or allowed for the period of dispute Whether no or lesser amount imposed as penalty TOTAL 17 18 Reliefs claimed in memorandum of cross -objections. Grounds of Cross objection 1, Verification the respondent, do hereby declare that what is stated above is true to the best of my information and belief. Verified today, the Place: Date: day of 20. <Signature> Name of the Applicant/ Officer: Designation/Status of Applicant/ officer: Form GST APL - 07 [See rule 111(1)] Application to the Appellate Tribunal under sub section (3) of Section 112 Name and Designation of the appellant Name: 1. 2. 30 4. 5. 6. 7. 8

9. GSTN/ Temporary ID ,UN- Appellate Order no. Designation Jurisdiction State / Center - Name of the State: Date- Designation and Address of the Appellate Authority passing the order appealed against- Date of communication of the order appealed against- Details of the case under dispute: (i) Brief issue of the case under dispute- (ii) Description and classification of goods/ services in dispute- (iii) Period of dispute- (iv) Amount under dispute: Description a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges Statement of facts- Grounds of appeal- Prayer- Central tax State/ UT Integrated Cess

10. Amount demanded, disputed and admitted: Particulars of demand, if any Particulars Central tax State/ UT tax Integrated tax Cess Total amount Amount of demand created, if any Amount under dispute (B) Place: Date: a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges a) Tax/ Cess b) Interest c) Penalty d) Fees e) Other charges < total < total < total < total < total < total < total

< total < total < total total total Si atur Name of the Officer: Designation: Jurisdiction:- 1.2. 3. 4. 5. 6.
7. 8. 9. 10. 11. 12

13. Form GST APL —08 [See rule 114(1)] Appeal to the High Court under section 117 Appeal filed by --
-----Taxable person / Government of GSTIIV/ Temporary Name of the appellant/ officer-
Permanent address of the appellant, if applicable- Address for communication- Order appealed against
Number Date- Name and Address of the Appellate Tribunal passing the order appealed against- Date of
communication of the order appealed against- Name of the representative Details of the case under
dispute: (i) Brief issue of the case under dispute with synopsis (ii) Description and classification of goods/
services in dispute (iii) Period of dispute (iv) Amount under dispute Description a) Tax/ Cess b) Interest c)
Penalty d) Fees e) Other charges Central tax State/ UT Integrated Cess (v) Market value of seized goods
Statement of facts Grounds of appeal Prayer Annexure(s) related to grounds of appeal Verification >,
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: Date: <Si ature Name:
Designation/Status: 8 2 9 8 00 00 50 8 50 •g 00 •g 00 o o o o 9 oo o 0

