

*[See rule 61(5)]*

Year				
Month				

[illegible]

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated )					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9  [to be furnished by the registered person making supplies through electronic commerce operator].					

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5

<b>(A) ITC Available (whether in full or part)</b>				
(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 ITC				
<b>(B) ITC Reversed</b>				
(1) <sup>4</sup> [As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17]				
(2) Others				
<b>(C) Net ITC Available (A) – (B)</b>				
<b>(D) <sup>5</sup>[Other Details]</b>				
(1) <sup>6</sup> [ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period]				
(2) <sup>7</sup> [Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions]				

**5. Values of exempt, nil-rated and non-GST inward supplies**

Nature of supplies	Inter-State supplies	Intra-State supplies
<b>1</b>	<b>2</b>	<b>3</b>
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

### 6.1 Payment of tax

9[Description]	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable (2-3)	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State / UT tax	Cess			
1	2	3	4	5	6	7	8	9	10	11
<b>(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)</b>										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/ UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							
<b>(B) Reverse charge and supplies made u/s 9(5)</b>										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							]

### 6.2 <sup>10</sup>[Omitted]

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.

<sup>8</sup>[(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.]

**Notes:**

1. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
2. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
3. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
4. The words and letters “As per rules 42 & 43 of CGST Rules“ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
5. The words and letters “**Ineligible ITC** “ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
6. The words, letters and brackets “As per section 17(5) “ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
7. The words and letters “Others “ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
8. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
9. Substituted w.e.f. 11-02-2025 vide Notification No. 12/2024-Central Tax, dated 10-07-2024.
10. Omitted w.e.f. 11-02-2025 vide Notification No. 12/2024-Central Tax, dated 10-07-2024.