FORM GSTR-4

[See rule 62]

Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

								Ŋ	lea	ar				
1.		GSTIN												\square
2.	(a)	Legal name of the registered person		•					<	Auto:	>			
	(b)	Trade name, if any	<auto></auto>											
3.	(a)	Aggregate turnover in the preceding Financial Year (Auto populated)												
	(b)	b) ARN <a>Auto>(after filing)>												
	(c)	Date of ARN	<auto>(after filing)></auto>											

4. Inward supplies including supplies on which tax is to be paid on reverse charge

GSTIN	Invo	oice de	tails	Rate	Taxable		Amount of tax					
of					value					supply		
supplier										(Name of		
	No.	Date	Value			Integrated	Central	State/UT	CESS	State/UT)		
						Tax	Tax	Tax				
1	2	3	4	5	6	7	8	9	10	11		
4A. In reverse of			s receiv	red fr	om a reg	istered sup	plier (oth	er than supp	lies attra	cting		
4B. In	4B. Inward supplies received from a registered supplier (attracting reverse charge)											

4C. In	4C. Inward supplies received from an unregistered supplier											
4D. In	4D. Import of service											

5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr.	Description	Value		Amoun	t of tax	
No.			Integrated	Central	State/ UT	Cess
			tax	tax	tax	
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
2.	Inward supplies attracting reverse charge including import of services	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
3.	Tax paid (1+2)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
4.	Interest paid, if any	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr.	Type of supply	Rate of tax	Value	Amount of tax					
No	(Outward/ Inward)	(%)		Integrate	Central	State/	Cess		
	inward)			d tax	tax	UT			
						tax			
1	2	3	4	5	6	7	8		
				<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>		
						>			
				<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>		
						>			
				<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>		
						>			
		Total		<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>		
						>			

7. TDS/TCS Credit received

GSTIN of Deductor / e-	Gross Value	Amount				
commerce operator		Central Tax	State/UT Tax			
1	2	3	4			

8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08)	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated	<auto></auto>	<auto></auto>	<auto></auto>				
	tax							
2.	Central	<auto></auto>	<auto></auto>	<auto></auto>				
	tax							
3.	State/UT	<auto></auto>	<auto></auto>	<auto></auto>				
	tax							
4.	Cess	<auto></auto>	<auto></auto>	<auto></auto>				

9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.			
	•	2	4			105.			
1	2	3	4	5	6	1			
(a) Integrated									
tax									
(b) Central Tax									
(c) State/UT									
Tax									
(d) Cess									
Bank Account Details (Drop Down)									

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name of Authorised Signatory

Place Date

Designation /Status

Instructions:-

- 1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) TDS: Tax Deducted at Source
 - (c) TCS: Tax Collected at Source
- 2. The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
- 3. Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
- 4. Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of services.
- 5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in **FORM GST CMP-08** during the financial year.
- 6. TDS/TCS credit received from deductor/e-commerce operator would be autopopulated in Table 7.

Note:

^{1.} Form GSTR-4 was substituted w.e.f. 28-06-2019 vide Notification No. 31/2019 - Central Tax, dated 28-06-2019.