

Form GSTR-6

[See rule 65]

Return for input service distributor

Year				
Month				

1.	GSTIN	
2.	(a) Legal name of the registered person	
	(b) Trade name, if any	

3. Input tax credit received for distribution

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

(Amount in Rs. for all Tables)

4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

5. Distribution of input tax credit reported in Table 4

GSTIN of recipient/State, if recipient is unregistered	ISD invoice		Distribution of ITC by ISD			
	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7
5A. Distribution of the amount of eligible ITC						
5B. Distribution of the amount of ineligible ITC						

6. Amendments in information furnished in earlier returns in Table No. 3

Original details			Revised details									
GSTIN of supplier	No.	Date	GSTIN of supplier	Invoice/debit note/credit note details			Rate	Taxable value	Amount of Tax			
				No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12	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	Integrated tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on rectification of mismatch				

8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)

GSTIN of recipient	ISD credit no.		ISD invoice		Input tax distribution by ISD			
	No.	Date	No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9
8A. Distribution of the amount of eligible ITC								
8B. 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							
GSTIN of original recipient	ISD invoice detail		ISD credit note		GSTIN of new recipient	ISD invoice		Input tax credit redistributed				
	No.	Date	No.	Date		No.	Date	Integrated Tax	Central Tax	State Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11	12	
9A. Distribution of the amount of eligible ITC												

9B. Distribution of the amount of ineligible ITC											

10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(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.

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms Used :-
 - a. GSTIN :- Goods and Services Tax Identification Number
 - b. ISD :- Input Service Distributor
 - c. ITC: - Input tax Credit.
2. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
4. 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.
5. ISD will have late fee and any other liability only.
6. 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.
7. Ineligible ITC will be in respect of supplies made as per Section 17(5).
8. Mismatch liability between GSTR-1 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.
9. 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.